



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on
Social, Economic and General Sectors
for the year ended 31 March 2023**

**Government of Assam
Report No. 4 of 2025**

**Report of the
Comptroller and Auditor General of India
on
Social, Economic and General Sectors**

for the year ended 31 March 2023

**Government of Assam
(Report No. 4 of 2025)**

TABLE OF CONTENTS

	Paragraph	Page(s)
Preface	-	iii
Overview	-	v
CHAPTER-I		
SOCIAL SECTOR		
Introduction	1.1	1
Planning and conduct of Audit	1.1.1	2
PERFORMANCE AUDIT		
Labour Welfare Department		
Performance Audit on Welfare of Building and Other Construction Workers	1.2	2
Performance Audit on Working of Assam Tea Employees Provident Fund Organisation	1.3	39
COMPLIANCE AUDIT PARAGRAPHS		
Health and Family Welfare Department		
Subject Specific Compliance Audit on Public Health Infrastructure and Management of Health Services	1.4	98
Tribal Affairs (Plain) Department		
Subject Specific Compliance Audit on Functioning of selected Autonomous Councils, Assam	1.5	142
Welfare of Minorities and Development Department		
Unfruitful expenditure of ₹1.88 crore	1.6.1	163
Labour Welfare Department		
Loss of revenue	1.6.2	165
Health and Family Welfare Department		
Wasteful Expenditure	1.6.3	166
CHAPTER-II		
ECONOMIC SECTOR		
Introduction	2.1	169
Planning and conduct of Audit	2.1.1	170
PERFORMANCE AUDIT		
Agriculture Department		
Performance Audit on Functioning of Assam Agricultural University	2.2	170
Finance Department		
Performance Audit on e-Procurement in Assam	2.3	199

COMPLIANCE AUDIT PARAGRAPHS		
Public Works (Roads) Department		
Compromising the integrity of contract by making drastic changes in scope of awarded work	2.4.1	218
CHAPTER-III		
GENERAL SECTOR		
Introduction	3.1	223
Planning and conduct of Audit	3.1.1	224
COMPLIANCE AUDIT PARAGRAPHS		
Revenue and Disaster Management Department		
Subject Specific Compliance Audit on Utilisation of State Disaster Response Fund	3.2	224
Unauthorised & doubtful utilisation of ₹2.03 crore	3.3.1	237
Legislative Department		
Unfruitful expenditure	3.3.2	241
CHAPTER-IV		
GENERAL		
Follow-up on Audit Reports	4.1	243
Action taken on recommendations of the PAC	4.2	243
Response to audit observations and compliance thereof by senior officials	4.3	243
APPENDICES		
Appendices		247
Glossary of Abbreviations		335

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, Economic and General Sectors.
3. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2022-23 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. Chapter IV deals with general paragraphs.

This Report contains Performance Audit (PA) on “Welfare of Building and Other Construction Workers”, “Working of Assam Tea Employees Provident Fund Organisation”, “Functioning of Assam Agricultural University”, and “e-Procurement in Assam”. The Report also contains 12 paragraphs including three Subject Specific Compliance Audit (SSCA) Paragraphs (*Public Health Infrastructure and Management of Health Services, Functioning of selected Autonomous Councils, Assam and Utilisation of State Disaster Response Fund*), six Compliance Audit Paragraphs and three general paragraphs. The draft Performance Audit/Compliance Audit Report and draft audit paragraphs were sent to the Principal Secretary/Commissioner of the Departments concerned with a request to verify the facts and figures and furnish replies there against. The findings of PA and SSCA 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

Performance Audit

Performance Audit on “Welfare of Building and Other Construction Workers”

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers’ (Regulation of Employment and Conditions of Service) Act, 1996 (the Act) to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. Under the Act, State Governments were to constitute the Building and Other Construction Workers’ Welfare Boards. To augment resources of the Building and Other Construction Workers’ Welfare Boards through levy and collection of cess on the cost of construction incurred by the employers, GoI also enacted (August 1996) Building and Other Construction Workers’ Welfare Cess Act, 1996 (Cess Act). Government of Assam (GoA) framed the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Assam Rules in 2007 (State Rules) and constituted (February 2008) the Assam Building and Other Construction Workers’ Welfare Board (Board) to examine and consider the welfare schemes to be provided to the building workers. The State Rules were subsequently amended (September 2017). Audit however, observed instances of non-compliance to the provision of Acts/Rules, weakness in monitoring and control of registration process of establishments and workers.

The Board did not have any mechanism to know cess amount receivable, collected and remitted by different agencies. Besides, there was lack of awareness campaign and publicity of various welfare schemes among the registered and unregistered workers and poor supervision and monitoring of health and safety norms by the Government.

The budget proposals were un-realistic and weak scheme implementation capacities led to huge year end fund balances despite substantial accumulation of funds over the years.

State Building and Other Construction Workers Advisory Committee (SAC) and the Board were essentially meant to strengthen the implementation mechanism. However, shortfalls in holding meetings of the SAC/Board and delay in re-constitution of the SAC after the expiry of its term shows lack of commitment towards implementation of the Act and State Rules.

(Paragraphs 1.2.4.1.4 and 1.2.4.1.5)

Despite having mechanism for registration of establishments, there existed large number of un-registered establishments in 20 units test checked in five selected districts. Lack of co-ordination between RERA/ construction permission granting authorities and the LW Department, non-compliance of instructions of the Department, by the Government functionaries and Local Bodies/Urban Development Authorities were attributable reasons for poor registration. Non-maintenance of database and maintenance of incomplete details for establishments, the working conditions of the registered establishments/works in the State could not be assessed by the Department.

(Paragraphs 1.2.4.2.2, 1.2.4.2.3 & 1.2.4.2.4)

Beneficiary survey conducted on 438 BOC workers by Audit disclosed that 68 *per cent* of the registered workers were unaware of the functions of the Board and its welfare schemes and benefits.

(Paragraph 1.2.4.3.4)

Due to lack of action on the part of Assessing Officers in the five test-checked districts, assessment of cess *vis-à-vis* actual remittances or deposit of cess to the Board was not carried out, checked or verified during 2017-18 to 2021-22. As a consequence, instances of short collection of advance cess of ₹9.17 crore, delay in remittances of cess ranging from 12 to 92 days by test checked Local Bodies/Urban Development Authorities and Works Executing Divisions respectively came to notice.

(Paragraphs 1.2.4.5.1, 1.2.4.5.2 & 1.2.4.5.4)

The Board is yet to implement online cess collection system even after two years of issuance of SOP for overall operations including online cess collection by the Board.

(Paragraph 1.2.4.5.3)

Inspection of building and other construction sites was not given due priority. Audit in course of Joint Physical Verification found issues affecting health and safety of workers and no safety committee was constituted.

(Paragraphs 1.2.4.6.1, 1.2.4.6.2 & 1.2.4.6.3)

The total fund of ₹1,783.07 crore was available with the Board during 2017-18 to 2021-22. While receipts under the fund showed an increasing trend, the expenditure on the schemes actually decreased from ₹92.37 crore (7.12 *per cent* of total fund) in 2019-20 and to ₹78.95 crore (4.43 *per cent* of total fund) in 2021-22.

(Paragraph 1.2.5.2)

The Board submitted its budget to GoA for approval with delays ranging from more than two to eight months during the audit period.

(Paragraph 1.2.5.3)

The Board and its district offices were manned by contractual staff. The Board and its lower level functionaries were handicapped by shortage of manpower at various levels, which adversely affected the Board's effectiveness in its utilisation of the budgetary provision towards various welfare schemes for the beneficiaries.

(Paragraph 1.2.5.7)

Recommendations:

- *GoA may strengthen registration machinery of the Board/LW Department to effectively identify the workers and establishments eligible for registration by*
 - *creation of an integrated IT portal/ application for online registration of establishment, workers, cess assessment (assessors, cess deductors/ collectors including Local Bodies/ Authorities) and cess deposit system;*
 - *conducting regular inspection by LOs and LIs; and*
 - *ensuring mandatory submission of returns by employers;*
- *The Board may streamline budgetary process to ensure timely approval of budget and improve its expenditure towards implementation of schemes as envisaged in the Act;*
- *The Board may undertake regular awareness campaign and publicity of various schemes among the registered and unregistered workers to increase coverage of beneficiaries and help them in availing the benefits.*

Performance Audit on Working of Assam Tea Employees Provident Fund Organisation

Assam Tea Plantation Provident Fund (ATPPF) was established in September 1955 which was subsequently renamed as Assam Tea Employees' Provident Fund Organisation (ATEPFO) in June 2014 to provide social security benefits to the workers employed in tea plantations and factories in Assam. ATEPFO implements four social security schemes viz., Provident Fund, Pension Fund, Deposit Link Insurance, and Gratuity schemes for employees of Tea Estates and Factories. TEs are to deposit both employees and employer's share of PF contributions to ATEPFO.

Audit observed that there was shortfall in enrolment of labourers as well as deposit of PF contributions by the Tea Estates. ATEPFO had not fixed any timelines for issue of recovery proceedings against the defaulting Tea Estates which failed in deposit of PF contributions. Statutory interest against many defaulting Tea Estates was also not imposed. With regard to the settlement of claims, about 61 per cent to 90 per cent of family pension claims were outstanding at the end of every year during the audit period which was mainly due to absence of maximum time limit for submission and processing of claims by Tea Estates. Payment of family pensions to existing 1,591 family pensioners was discontinued due to non-submission/ non-updation of bank details and other related documents since 2016. ATEPFO had invested a portion of funds in corporate bonds

without ensuring safety giving rise to possible loss of invested amount and receivable interest. ATEPFO was lacking centralised integrated IT application relating to ATEPFO and was unable to generate online PF statements for its subscribers.

- As of March 2022, a total of 573 Tea Estates out of 1,197 Tea Estates involving 39,120 tea workers were not covered under PF scheme as required under the Rules.

(Paragraph 1.3.9.1.1)

- There was shortfall in deposit of PF contribution of ₹315.45 crore at the end of March 2022 by 334 Tea Estates (including ATCL Tea Estates) and out of these, non-deposit/delay in deposit of PF contribution was to the extent of five years by 83 *per cent* of the Tea Estates.

(Paragraphs 1.3.9.1.2& 1.3.9.1.3)

- The unrealised statutory interest from defaulting Tea Estates for non-deposit of PF contribution within the prescribed time frame was ₹74.15 crore as of March 2022. Further, ATEPFO was yet to impose statutory interests against 315 Tea Estates (excluding ALCL Tea Estates) for non-deposit of PF contribution as of March 2022 in violation of the provisions of the Act.

(Paragraph 1.3.9.1.7)

- During the years 2017 to 2022, 87 *per cent* to 96 *per cent* of Provident Fund claims and 99 *per cent* of pension claims were settled. However, clearance of family pension cases was only 10 *per cent* to 39 *per cent*.

(Paragraph 1.3.9.2)

- ‘PF earnings and Distribution Account’ was showing a negative balance in three out of five years *i.e.*, -₹9.45 crore in 2019-20, -₹33.16 crore in 2020-21 and -₹53.81 crore in 2021-22 due to transfer of a portion of PF earnings/returns to Pension Fund Account.

(Paragraph 1.3.10.1)

- Due to investments made by ATEPFO in certain Corporate Bonds without keeping in view the criteria of safety which started defaulting in payment of interest since the year 2018-19 resulted in loss of interest to the tune of ₹11.42 crore. Besides, there is probability of loss of its invested fund in six such bonds to the tune of ₹69.61 crore on maturity in various periods till September 2027 of which three bonds involving ₹24.92 crore already matured between August 2022 and November 2023 but not repaid.

(Paragraphs 1.3.10.4)

- ATEPFO incurred extra expenditure to the extent of ₹4.41 crore during 2018-19 to 2021-22 beyond the administration cost levied on Tea Estates. Such extra expenditure on administration cost resulted in reduction of PF Administration fund corpus accumulated over a period of time.

(Paragraph 1.3.13)

- ATEPFO was yet to implement centralised subscriber’s database for PF subscribers as a result it was not able to generate and issue Annual PF statements online and PF details could not be made available to the subscribers through the system.

(Paragraph 1.3.16.1.1)

- A total of 1,994 claims of Provident Fund, Pension, Family Pension and Deposit Linked Insurance scheme involving ₹14.01 crore settled by ATEPFO were not credited to the bank account of the concerned beneficiaries due to reasons for failed transactions as of March 2022. Out of this, 52 *per cent* cases pertaining to 2017-18 and 2018-19 were pending for more than three years.

(Paragraph 1.3.16.2)

- There was shortfall in annual inspection of registered Tea Estates by ATEPFO and it ranged from 578 Tea Estates (52 *per cent*) to 910 Tea Estates (79 *per cent*) during the year 2017-18 to 2019-20. Out of 1,146 Tea Estates enrolled under ATEPFO as of March 2019, a total of 221 Tea Estates were not inspected even once during the entire three-year period from 2017-18 to 2019-20.

(Paragraph 1.3.18.1)

- Disposal of grievances by ATEPFO was not adequate as less than 50 *per cent* of the complaint cases only could be disposed of within 30 days. The Grievance Redressal System was still on offline mode and the follow up mechanism, a Grievance Escalation System and feedback system was poor.

(Paragraph 1.3.18.4)

Recommendations:

- *ATEPFO may conduct special drive to ensure full coverage of tea employees not enrolled under the PF, Pension and Deposit Linked Insurance schemes.*
- *ATEPFO may implement online centralised database system to streamline maintenance of PF subscriber details by Tea Estates and allow system generated unique PF account number to every subscriber for better monitoring of deposit of PF contributions, timely settlement of claims and to provide online PF balances to subscribers.*
- *ATEPFO may take effective steps to obtain/ update beneficiary's bank account and marriage/ remarriage status of the beneficiaries from the concerned Tea Estates through Zonal/ Inspectorate offices for early release of withheld pensionary benefits to the eligible family pensioners.*
- *ATEPFO may consider using generated report of settled PF cases of deceased subscribers to take up the matter with the concerned Tea Estates to expedite the settlements of Deposit Linked Insurance claims of the eligible beneficiaries to provide immediate relief to the family members of deceased subscribers as envisaged under the scheme.*
- *In order to check the increasing negative balance in the Interest Distribution Account, ATEPFO may either step up its recovery mechanism of penal interest so imposed on the defaulting gardens or restrict its distribution of annual interest to the subscribers of PF fund to the extent of availability of the Fund.*
- *ATEPFO may intensify recovery of outstanding receivables and also review the present practice of investing PF and crediting its interest income to 'Pension*

Fund Account' apart from the mandatory PF earning transfer, and retention of un-invested cash balance, with a view to setting off the negative balance in the Distribution Account to further build up PF Corpus for the benefit of the subscribers.

- *ATEPFO may review the investment portfolio from time to time keeping in view safety criteria and better returns.*
- *ATEPFO may take all necessary steps to recover its invested funds from the two defaulted companies on maturity. Any case of investment may also be referred to the Statutory Investment Committee of the Organisation and ATEPFO may adhere to the prescribed criteria of safety as laid down in the SOP for investment its funds.*
- *ATEPFO may review its administration cost for PF scheme to either restrict it within the prescribed limit by ensuring recovery of dues or increase the rate imposed on Tea Estates to avoid draining the accumulated PF corpus.*
- *In order to make recovery procedure of outstanding PF contribution from defaulting Tea Estates more effective, ATEPFO may prescribe specific time frame for each stage of recovery proceedings so that actions are taken in a time bound manner. Moreover, to effect recovery of statutory interest levied on defaulting Tea Estates, provision further may be laid down in the Recovery Manual.*
- *Specific timelines to be followed by Tea Estates for submission of claims on cessation of service/death of subscribers to ATEPFO may be prescribed to ensure settlement of cases in a time bound manner.*
- *ATEPFO may streamline claim settlement of beneficiaries by clearly laying down in the SOP the time frame for submission of various claims with supporting documents by the Tea Estates through Zonal/Inspectorate offices for early release of benefits.*
- *ATEPFO may ensure mandatory renewal of provisional exemption of Tea Estates for gratuity scheme in a time bound manner by putting in place verification system in accordance with the scheme's guidelines. Steps may be taken to ensure payment of past liability by non-exempted Tea Estates for extending gratuity benefits to the eligible tea workers.*
- *ATEPFO may review its administrative expenditure to avoid allowing excess expenditure over the prescribed limit and its receipt by lay down guidelines for regulating expenditure and monitoring of recovery of statutory dues from Tea Estates and GoI to prevent draining of the PF and Deposit Linked Insurance Administration Fund.*
- *ATEPFO may strengthen its monitoring arrangement and introduce online grievance redressal system with escalation mechanism for effective grievance redressal.*

Compliance Audit

Subject Specific Compliance Audit on “Public Health Infrastructure and Management of Health Services”

Out of 41 National Health Indicators under the targets set to achieve the SDG-3, the State of Assam was yet to map 22 indicators with State SDG Action Plan. Disease like tuberculosis (TB), HIV and suicidal behaviour disease *etc.*, have not been aligned in the State SDG. MMR over the period from 2015-17 to 2017-19 was improving but was far below the National average. In order to address high MMR in Assam, there is a need for strengthening and ensuring ANC check-up for pregnant women, institutional deliveries and birth access to health professionals for home deliveries. Child Mortality Rate in Assam was below the National average. Immunisation coverage to children aged 12-23 months was 66.40 *per cent* which was far below the National average of 76.40 *per cent*. Screening for Cancer was negligible (upto 1.4 *per cent*) in the State against the target of 25 *per cent* by 2019-20. Average out-of-pocket expenditure per delivery in a public health facility had significantly increased to ₹5,415 (NFHS-5) from ₹3,821 (NFHS-4) against the target of ₹2,354 set in the Action Plan of the SDG. The dashboard for monitoring progress/achievement against Assam Agenda 2030 is yet to be in place.

(Paragraph 1.4)

Recommendations:

- *All the National indicators covering 13 targets under SDG-3 may be mapped with the State SDG Action Plan for increased Government intervention and proper measurement of progress/achievement of set targets;*
- *There is a need for strengthening health care services provided to pregnant women to encourage/increase ANC check-up, institutional deliveries and better access to health care professional to home delivery;*
- *GoA may take steps to increase awareness of the benefit of immunisation and the importance of ensuring healthy diet and medical care during pregnancy to take care of low birth weight of children;*
- *The dashboard for monitoring the progress against Assam Agenda may be put in place to display monitoring parameters of SDG and help initiate corrective action to achieve the target.*

Subject Specific Compliance Audit on “Functioning of selected Autonomous Councils, Assam”

GoA constituted Rabha Hasong Autonomous Council (RHAC) and Mising Autonomous Council (MAC) in the year 1995, which aimed at achieving democratic decentralisation of powers by empowering the tribal and other specified communities to participate in the planning and implementation of schemes at the grass root level.

In RHAC and MAC, the required 36 members were elected for General Council (GC) including 25 members from the specified tribal communities and six women members

as per the Acts. However, Village Councils had not been constituted by GoA in the Autonomous Councils (ACs).

Out of 34 subjects listed in Rabha Hasong Autonomous Council Act, 1995 and Mising Autonomous Council Act, 1995, functions in respect of 29 subjects and 31 subjects have been transferred and were being performed by the MAC and RHAC respectively during the period 2017-2022. Due to non-establishment of Village Councils in the two Council areas, various SOPD schemes under TSP were directly implemented by the GC without involving the VCs though required under Acts.

No bye-laws were framed by the Council to exercise the powers entrusted to the Council such as trade and commerce, guiding customs and traditions and social justice of the specified community, imposing and collection of taxes, fees, tolls, investing of surplus money, *etc.*, during the period of audit.

The two selected ACs did not formulate any integrated development plan for the Council areas during the audit period from 2017-2022. Due to delays in submission of AOP by the two ACs, there were delays in approval of AOP and sanction of funds from the GoA by 158 days to 188 days in respect of RHAC and 94 days to 186 days in case of MAC beyond the timeline of August of every year. Financial sanction of the AOPs were accorded in the month of February and March of the next year as against August of the same year as per the guidelines.

Budgetary provision of the State for TSP was on the decreasing trend from ₹767.19 crore in 2017-18 to ₹724.01 crore in 2021-22 during the five-year period of 2017-18 to 2021-22. Both State budgetary allocation for TSP and the budgetary transfer to two ACs were more or less stagnant except in 2020-21 during the five year periods of 2017-18 to 2021-2022 and were showing decreasing trend in 2021-22.

Due to non-functioning of VC and Gaon Sabha, programme/schemes in the AOP were prepared by departments within the ACs without people's participation in the planning process. The required priority in terms of fund allocation was not given to mother and child nutrition programme, construction of *anganwadi* centre and sports infrastructure development by the two sampled ACs as envisaged in the guidelines.

Despite decreasing trend in State budgetary allocation for the ACs, actual release of funds fell short by ₹46.63 crore and ₹60.94 crore in respect of RHAC and MAC respectively. RHAC and MAC showed utilisation of 94 *per cent* (₹237.94 crore) and 99 *per cent* (₹331.93 crore) of SOPD funds received by them. By the end of 2021-22, utilisation certificate of funds released in the previous years was still pending. Submission of UC of the funds received by ACs was not ensured by the Department of Tribal Affairs, GoA.

In RHAC, the fund balance at the end of each financial year ranging between ₹ 61.74 crore and ₹141.07 crore was more than the average of fund released for each year (₹57.04 crore) of the five-year period 2017-18 to 2021-22 by 108 *per cent* to 247 *per cent*. The balance funds of ₹90.72 crore at the end of March 2022 in respect of RHAC was more than two years' releases of ₹82.45 crore under SOPD (2019-20: ₹63.54 crore and 2020-21: ₹18.91 crore), despite submission of UCs upto 86 to 98 *per cent* against the relevant years.

Execution of scheme by two sampled Councils faced many deficiencies such as avoidable expenditure, wasteful expenditure, idle expenditure and suspected misappropriation.

(Paragraph 1.5)

Recommendations:

- *Government needs to take step for constitution of Village Council to ensure decentralisation of powers with maximum autonomy at the village levels as envisaged in the Acts;*
- *The Councils may frame the bye-laws and get them notified by the Government of Assam to empower them to exercise the powers entrusted to the Council such as trade and commerce, guiding customs and traditions and social justice of the specified community, imposing and collection of taxes, fees, tolls, investing of surplus money, etc.;*
- *Government may adopt formula or norms for allocation of funds out of the total budget provision under TSP for sustained increase or growth in expenditure to achieve socio economic advancement of the Council areas as envisaged in the Acts;*
- *The prescribed procedure & timelines for allocation of fund, submission of Annual Operation Plan (AOP) and sanction of fund may be reviewed to avoid delay at each stage and to ensure implementation of programmes in a time bound manner;*
- *Government/Council needs to review the planning process (AOP) so as to prioritise sectors/schemes according to assessed needs of each village and translate them into an integrated development plan of the whole Council areas as envisaged in the Acts;*
- *Government needs to review the manpower position for strengthening the staff position of RHAC and MAC to make the functioning of the Autonomous Councils and implementation of schemes more effective.*

ITI project at Silchar remained non-functional for nine years since commencement of construction works resulting in unfruitful expenditure of ₹1.88 crore due to failure on the part of the DC, Cachar and EE, Silchar Building Division (PWD) to effectively implement and monitor the project.

(Paragraph 1.6.1)

ATEPFO did not claim exemption from paying income tax despite being exempted under the provisions of Income Tax (IT) Act. It led to deduction of income tax of ₹4.40 crore by banks as TDS for the assessment years 2015-16 to 2021-22. Further, IT Returns were not filed within specified time for claiming the refund leading to revenue loss of ₹1.94 crore to ATEPFO for the assessment years 2015-2017. Moreover, ATEPFO did not take any action as required under the Act to claim refund of the remaining ₹2.46 crore for the assessment years 2017-2022 thereby exposing the organisation to potential risk of further loss of revenue.

(Paragraph 1.6.2)

ECONOMIC SECTOR

Performance Audit

Performance Audit on “Functioning of Assam Agricultural University”

The Assam Agricultural University (AAU) was established by Government of Assam (GoA) at Jorhat on 01 April 1969 under the Assam Agriculture University Act, 1968. Audit observed that the governance framework of the University was weakened by non-updation of Statutes and non-formulation of Regulations. The university also failed to comply with ICAR recommendations on establishment of two new colleges, initiation of a new UG degree programme and in conduct/evaluation of UG examinations (except veterinary). There was excess enrolment against intake capacity in respect of UG Bachelor courses and the university increased seats in Veterinary College without the approval of VCI. The placement cell did not achieve its objective fully. Sampled research projects remained incomplete as of March 2022 for 10 to 15 months.

Significant irregularities were noticed in award of work outside e-procurement portal, lack of transparency in bidding process, irregular release of interest free mobilisation advance to contractor, *etc.*, and Internal control mechanism at various levels was inadequate.

As of March 2022, out of 35 provisions of AAU Act 1968, only 16 provisions have been incorporated, seven partially incorporated and 12 provisions were yet to be incorporated in the statute. Required regulations and rules governing the activities of BoM and Academic Council were yet to be framed and published in official gazette.

(Paragraph 2.2.6.1)

There was excess enrolment against intake capacity in respect of UG Bachelor courses in two sampled colleges during five years. For PG course, shortfall in enrolment was noticed in two colleges whereas for Ph.D. degree courses, shortfall was there in all the three colleges during the same period. Teacher student ratio was found to be favourable at 1:7 across all disciplines in three sampled colleges.

(Paragraphs 2.2.7.1 and 2.2.7.2)

Mandatory information such as number of seats approved by VCI, status of available physical assets and amenities, accreditation/recognition, *etc.*, were not published before admission as per requirement to give advance information to aspiring students. Placement Cell did not have any plan for helping the students to get employment.

(Paragraphs 2.2.7.5 and 2.2.7.7)

There was huge vacancy across all categories of employees ranging between 41 *per cent* in teaching faculty and 69 *per cent* in non-teaching staff.

(Paragraphs 2.2.8)

In the sampled college of Veterinary Science, in 110 categories out of 610 categories, there were significant shortfall (91 *per cent*) of equipment in laboratories against the requirement. In College of Agriculture, Jorhat, two colleges, namely, College of

Horticulture and College of Sericulture had been operating since the year 2014 without having their own infrastructure.

{Paragraphs 2.2.9.1 (ii) and (iii)}

Out of 676 research papers, 283 papers (42 *per cent*), which had a score below five or were in the ‘not rated category’, could not meet the minimum benchmark of the ICAR for accreditation. Out of 61 technologies developed by AAU, application for patent against 20 technologies were submitted to Patents Office Kolkata and Guwahati, patent against two technologies were rejected.

{Paragraphs 2.2.10.1(i), 2.2.10.2 and 2.2.10.4(ii)}

The utilisation of fund ranged between 85 and 97 per cent during 2017-22. There was retention of 44.5 per cent of Admission fees (₹16.30 crore out of ₹36.63 crore) which was utilised by five sampled units without depositing into General fund of AAU in violation of the AAU Act.

(Paragraph 2.2.12.1 and 2.2.12.2)

Recommendations:

- *AAU may ensure compliance to the provisions of the AAU Act to give the governance of the University the authority to exercise powers and discharge its various functions by framing the required statutes and regulations;*
- *AAU may review to improve the position of shortfall/excess in enrolment of students in various courses vis-à-vis infrastructure available for UG/PG/Ph.D courses combined, and academic calendar/routine for class hours as prescribed for each semester in accordance with the Academic regulations of the University.*
- *AAU may meet the mandatory requirements for conduct of examination and independence in evaluation to ensure transparency; and mandatory information for the students may be published in the prospectus before admission;*
- *AAU may take steps to fill up the vacant posts and improve infrastructure deficiencies to improve the overall functioning of the University;*
- *AAU may take initiatives to improve the support system to strive to achieve NAAS’ score of five and above for research papers to meet the minimum benchmark of the ICAR, and take steps for patent protection of technologies developed by the University on regular basis;*
- *Internal control may be strengthened by conducting regular meetings of BoM, filling up vacant posts in IAW to ensure regular internal audits, and form monitoring committees specifying duties and responsibilities for effective monitoring of research projects and infrastructure related works.*

Performance Audit on “e-Procurement in Assam”

Government of Assam (GoA) adopted (August 2018) the Government e-Procurement system (GePNIC) developed by National Informatics Centre (NIC) for increasing the transparency, cost efficiency, fairness, and accountability in public procurement. Finance Department, GoA is the nodal agency for implementation of e-Procurement in

Assam, responsible for coordination and providing support for system study and design implementation of e-Procurement. During 2018-22, a total number of 26,855 tenders valued ₹1,19,849.32 crore was made through e-Procurement system. Audit however, observed deficiencies in implementation of e-Procurement in Assam with incomplete on-boarding in e-Procurement portal, declining trend in number of tenders in the e-Procurement system, deficiency in configuration with Assam Public Procurement Rules, 2020 and other system deficiencies. Besides, real time and up-to-date processing of tender was not done and huge number of tenders were showing to be opened or in progress stage for long period.

The on-boarding of all departments was yet to be completed as out of total 56 Departments, 45 Departments had been registered in e-Procurement portal, leaving 11 Departments to be on-boarded on the portal as of March 2022.

(Paragraph 2.3.2.1)

Uploading of mandatory documents in 33 tenders (16 *per cent*) including optional items in 18 tenders (8.82 *per cent*) of the 204 tenders test checked in audit was not complied with by nine departments which reduced transparency in the e-Procurement process.

(Paragraph 2.3.2.4.3)

Maximum time taken for the award of work after opening of price bid was ranging between 436 days and 705 days with an average of 157 days and thus, objective of shortening time and cost saving was yet to be achieved under the e-procurement system.

(Paragraph 2.3.2.4.4)

There was short collection of tender processing fees of ₹9.56 lakh as there was no provision in the portal for automatic calculation of requisite processing fees to be collected from the bidders.

(Paragraph 2.3.2.4.5 and Appendix 2.7)

There was significant non-compliance to Rules and Regulations as regards to acceptance of less than three qualified bidders in technical evaluation.

(Paragraph 2.3.2.5.1)

There was no provision in the system for validation of the name of the DSC holder vis-à-vis registered application user, inconsistencies in PAN and Date of birth details, absence of unique Mobile number and email-ID, absence of logs in respect of registered user, *etc.*, to ensure validation control and integrity of the system.

(Paragraph 2.3.2.6.1)

Recommendations:

- *The Government may conduct proper review of the e-Procurement system to identify the reasons for non-finalisation of tenders for unduly long period of time and various systemic deficiencies to take corrective action for providing accountability, fairness and confidence in the e-procurement process;*

- *Provision may be made in e-procurement system for validation control, viz., deduction of processing fee, timely opening and evaluation of bids, configuration of minimum bidders, etc., in tender processing cycle;*
- *Data validation and integrity may be strengthened by providing respective fields and validation checks, and by creating user logs for all users to keep track of all activities.*

Compliance Audit Paragraph

The Department, either on the request of the Contractor or on other ground, changed the approved design and scope of works, within a short time span of 26 days to 90 days after commencement of the works. It invited tender for one item and executed another item at higher rate by changing the scope of work and such revised cost was restricted within the sanctioned amount to skip government's approval for the revision and thereby misused the provisions of Assam Financial Rule, 1939. It also violated the provision of Assam Public Procurement Act, 2017 by not ensuring competitive pricing for such modification and thus compromised the transparency of tendering process.

(Paragraph 2.4.1)

GENERAL SECTOR

Compliance Audit

Subject Specific Compliance Audit on "Utilisation of State Disaster Response Fund"

Government of Assam though established the SDRF and SD MF at the state level in July 2011 and October 2021 respectively but did not establish District Disaster Response Fund (DDRF) and District Disaster Mitigation Fund (DDMF) at the district levels violating the provision of the Disaster Management Act 2005.

Government of Assam, Finance Department transferred belatedly ₹3,148.62 crore leaving a balance of ₹346.72 crore at the end of March 2022 yet to be transferred to the Public Account and the delays were ranging from 32 to 413 days. Further, interest to the tune of ₹73.00 crore had accrued as liability of GoA to the SDRF as per the scheme guidelines.

SEC did not take any action for investment of the SDRF for the last five-year period in violation of the provisions of the SDRF guidelines. Thus, the State Government suffered loss of ₹234.43 crore through interest which could have accrued to SDRF during the years 2017-22.

DDMA Dhubri did not prepare the District Plan which was mandatory as per the provisions of the Rules. Further, ASDMA also did not accord and convey formal approval to the concerned Departments and district authorities for further implementation of the State Plan and the District Plans respectively.

During 2017-2022, a total fund of ₹3,698.69 crore was available under SDRF, however, only ₹2,671.05 crore was released leaving a balance at the end of each year between ₹496.10 crore and ₹768.43 crore which constituted 46.93 per cent to 62.38 per cent of

the total fund with the State Government. Thus, there was substantial retention of funds by the State Government.

Though assessment was to be carried out by SEC, district wise allocation of funds was not based on any norms or criteria prioritising the works but as per various demands raised by the concerned districts. Thus, no distinction was made between items of work allowed under SDRF and works for disaster preparedness, permanent restoration and reconstruction nature to be executed under normal budgetary allocations at the DDMA levels as required under the guidelines.

Nine, out of 15 DDMAAs, executed 60 works valuing ₹70.72 crore during 2017-22 beyond the scope of SDRF guidelines as the works were of permanent and preventive nature.

Nine, out of 15 DDMAAs, executed 47 temporary restoration works of roads/embankments, valuing ₹63.18 crore during 2017-22, after a gap period ranging from four months to 15 years of occurrence of the damages. Thus, the objective of providing immediate relief to the affected people of the area as envisaged in the SDRF guidelines was defeated.

The Executive Engineer, Water Resources Division, Kokrajhar made excess payment of ₹32.48 lakh for 1,071.63 cum river boulders without actual execution of works relating to restoration of flood damages to existing embankment. The amount was found to be doubtful and suspected to have been misappropriated.

DDMA, Kamrup made payment to the contractor against supply of wheat bran at the rate of ₹3,420 per quintal instead of the approved rate of ₹2,920 per quintal resulted in excess expenditure of ₹58 lakhs.

Monitoring mechanism in place was found to be not adequate due to several deficiencies noticed in audit such as delay in transfer of SDRF, non-investment of SDRF, diversion of funds towards inadmissible expenditure, delay in execution of temporary relief works, doubtful expenditure on execution of immediate measures works *etc.*

(Paragraph 3.2)

Recommendations:

- *State Government may lay down criteria or norms prioritising the works for fund allocation under SDRF in accordance with the guidelines;*
- *State Government may constitute, DDRF and DDMF for implementation of disaster relief and mitigation measures as envisaged in the DM Act, 2005;*
- *The monitoring mechanism may be strengthened to prevent diversion or misuse of the funds.*

Deputy Commissioner, Dhemaji, unauthorisedly spent departmental revenue of ₹ 2.03 crore for de-siltation work of Jiadhal/ Kumotiya riverbed without depositing into Government Account. The expenditure was not found supported with estimate, certified

bills and Measurement Book and approval from the competent authority which pointed towards doubtful utilisation of fund.

(Paragraph 3.3.1)

Sanction of work for Alternative Dispute Resolution (ADR) centres without site survey by Chief Engineer (Building), Assam Public Works Department led to seven of 12 ADRs remaining incomplete for more than nine years from the scheduled date of completion rendering the expenditure of ₹4.47 crore unfruitful.

(Paragraph 3.3.2)

CHAPTER-I

SOCIAL SECTOR

CHAPTER-I SOCIAL SECTOR

1.1 Introduction

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

During 2022-23, against a total budget provision of ₹64,722.80 crore, 19 departments, including three Autonomous District Councils viz., Bodoland Territorial Council under Welfare of Bodoland Department; North Cachar Hills Autonomous Council and Karbi Anglong Autonomous Council under Hill Areas Department incurred an expenditure of ₹53,431.66 crore. **Table 1.1.1** gives details of Department-wise budget provision and expenditure incurred thereagainst by these departments.

Table-1.1.1: Department-wise budget provision and expenditure during 2022-23
(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
1.	Co-operation	43 – Co-operation	107.84	109.58	94.56	34.81
2.	Cultural Affairs	27 – Art and Culture	163.92	119.78	103.36	49.49
		28 – State Archives	2.14	0.50	1.64	0.34
3.	Higher Education	26 – Education (Higher)	3,482.56	301.47	3,017.21	139.81
4.	Food, Civil Supplies and Consumers Affair	46 – Weights and Measures	20.06	0.43	13.99	0.43
		37 – Food Storage and Warehousing	1,374.52	8.84	776.80	1.67
5.	Health and Family Welfare	29 – Medical and Public Health	7,057.80	843.91	5,993.62	560.36
		24 – Aid Materials	0.009	0	0	0
6.	Labour and Employment	36 – Labour Welfare, Skill, Employment & Entrepreneurship	246.48	286.69	169.61	253.95
7.	Public Health Engineering	30 – Water Supply and Sanitation	476.06	1,335.39	369.51	863.29
8.	Social Welfare	39 – Social Security, Welfare & Nutrition	3,460.70	51.61	2,590.85	19.38
		40 – Social Security and Welfare (Freedom Fighter)	67.58	0	58.40	0
9.	Minorities Welfare and Development	42 – Other Social Services (Welfare of Minorities & Devlopment)	269.64	0.65	208.11	0.37
10.	Sports and Youth Welfare	74 – Sports and Youth Welfare	164.95	92.35	107.64	60.80
11.	Welfare of Tea Tribes	38 – Welfare of SC, ST and OBC	1,339.30	434.54	1,192.37	106.09
12.	Department of Tribal Affairs (Plain)	78 – Bodoland Territorial Region	3,425.36	159.08	3,331.82	321.20*
13.	Welfare of Bodoland	79 – Welfare of Bodoland	0	5.00	0	0
14.	Indigenous and Tribal Faith and Culture Department	80 – Indigenous and Tribal Faith and Culture	87.20	18.38	16.07	9.66
15.	Guwahati Development	73 – Housing and Urban Affairs (Guwahati Development)	434.56	706.35	300.29	133.97
16.	Secondary Education	71 – Education (Elementary, Secondary <i>etc.</i>)	17,482.60	846.93	13,824.10	261.73
17.	Elementary Education					
18.	Pension and Public Grievances	23 – Pension & Other Retirement Benefits	16,893.00	0	16,398.52	0
19.	Hill Areas	70 – Hill Areas	8.64	2.16	1.92	0
		76 – Karbi Anglong Autonomous Council	1,729.90	101.80	1,492.67	3.15
		77 – Dima Hasao Autonomous Council	839.73	162.81	809.42	59.88
Total			59,134.55	5,588.25	50,872.48	2,559.18
Grand Total (includes Charged)			64,722.80		53,431.66	

Source: Appropriation Account 2022-23.

* Expenditure was met from earlier year's allocated funds which was kept under the Head 8443 of Autonomous District and Regional Fund.

1.1.1 Planning and conduct of audit

Performance Audit and Compliance Audit are conducted as per the Annual Audit Plan. Auditable entities for Compliance Audit are selected following risk assessment methodology of the Apex Units, Audit Units and Implementing Units involving matters of financial significance, past audit coverage, findings of previous Audit Reports, media reports, *etc.* In case of Performance Audit, criteria are framed on the basis of financial significance, major policy announcements/initiatives of Government included in the Budget Speech, budget allocation, *etc.* Inspection Reports are issued to the heads of units 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 further as Compliance Audit Paragraphs for inclusion in the Audit Report of the Comptroller and Auditor General of India.

During 2022-23, out of 865 auditable entities under Social Sector, 145 auditable entities¹ were audited involving an expenditure of ₹ 17,136.14 crore (including expenditure incurred in earlier years). This chapter contains two Performance Audits on **Welfare of Building and Other Construction Workers** and **Working of Assam Tea Employees Provident Fund Organisation**, two Subject Specific Compliance Audits on **Public Health Infrastructure and Management of Health Services** and **Functioning of selected Autonomous Councils, Assam** and three Compliance Audit Paragraphs.

Performance Audit

Labour Welfare Department

1.2 Performance Audit on Welfare of Building and Other Construction Workers

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (the Act) to regulate employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. Under the Act, State Governments were to constitute the Building and Other Construction Workers' Welfare Board. To augment resources of the Building and Other Construction Workers' Welfare Board through levy and collection of cess on the cost of construction incurred by the employers, GoI also enacted (August 1996) Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act). Government of Assam (GoA) framed the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Assam Rules in 2007 (State Rules) and constituted (February 2008) the Assam Building and Other Construction Workers' Welfare Board (Board) to examine and consider the welfare schemes to be provided to the building workers. The State Rules were subsequently amended in September 2017. Audit however, observed instances of non-compliance to the provision of Acts/Rules, weakness in monitoring and control of registration process of establishments and workers. The

¹ Out of 153 auditable entities planned, 145 auditable entities (including 183 implementing units) covered during 2022-23.

Board did not have any mechanism to know cess amount receivable, collected and remitted by different agencies. Besides, there was lack of awareness campaign and publicity of various welfare schemes among the registered and unregistered workers and poor supervision and monitoring of health and safety norms by the Government. The budget proposals were un-realistic and weak scheme implementation capacities led to huge year end fund balances despite substantial accumulation of funds over the years.

Highlights:

State Building and Other Construction Workers Advisory Committee (SAC) and the Board were essentially meant to strengthen the implementation mechanism. However, shortfalls in holding meetings of the SAC/Board and delay in re-constitution of the SAC after expiry of its term threw poor light on the implementation of the Act and State Rules.

(Paragraphs 1.2.4.1.4 and 1.2.4.1.5)

Despite having mechanism for registration of establishments, there existed large number of un-registered establishments in 20 units test checked in five selected districts. Lack of co-ordination between Real Estate Regulatory Authority (RERA)/ construction permission granting authorities and the Labour Welfare Department, non-compliance to instructions issued by the Department, Government functionaries and Local Bodies/Urban Development Authorities was attributable reasons for poor registration. Due to non-maintenance of database and maintenance of incomplete details of establishments, the working conditions for workers in the registered establishments in the State could not be assessed by the Department.

(Paragraphs 1.2.4.2.2, 1.2.4.2.3 & 1.2.4.2.4)

Beneficiary survey conducted on 438 BOC workers by Audit disclosed that 68 per cent of the registered workers were unaware of the functions of the Board and its welfare schemes.

(Paragraph 1.2.4.3.4)

Due to lack of action on the part of Assessing Officers in the five test-checked districts, assessment of cess vis-à-vis actual remittances or deposit of cess to the Board were not carried out, checked or verified during 2017-18 to 2021-22. As a consequence, instances of short collection of advance cess of ₹9.17 crore, delay in remittances of cess ranging from 12 to 92 days by test checked Local Bodies/Urban Development Authorities and Works Executing Divisions respectively came to notice.

(Paragraphs 1.2.4.5.1, 1.2.4.5.2 & 1.2.4.5.4)

The Board is yet to implement online cess collection system even after two years of issuance of SOP for overall operations including online cess collection by the Board.

(Paragraph 1.2.4.5.3)

Inspection of construction sites were not given due priority. Audit however, in course of Joint Physical Verification found issues affecting health and safety of workers and

no Safety Committee was found constituted.

(Paragraphs 1.2.4.6.1, 1.2.4.6.2 & 1.2.4.6.3)

Total fund of ₹1,783.07 crore was available with the Board during 2017-18 to 2021-22. While receipts under the fund showed an increasing trend, the expenditure on schemes actually decreased from ₹92.37 crore (7.12 per cent of total fund) in 2019-20 and to ₹78.95 crore (4.43 per cent of total fund) in 2021-22.

(Paragraph 1.2.5.2)

The Board and its district offices were manned by contractual staff. The Board and its lower level functionaries were handicapped by shortage of manpower at various levels which adversely affected Board's efficiency in utilisation of the budgetary provisions made towards various welfare schemes for beneficiaries.

(Paragraph 1.2.5.7)

1.2.1 Introduction

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (the Act) and the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) to regulate employment and conditions of service and provide safety, health and welfare measures to building and other construction workers. Accordingly, GoI framed (March 1998) the Building and Other Construction Workers Welfare Cess Rules, 1998 (Cess Rules). Ministry of Labour vide its notification dated 26 September 1996, stipulated levy of cess at the rate of one *per cent* of the total cost of construction on the employer. The provision of the Act applied to "every establishment² which employs or had employed on any day of the preceding twelve months, ten or more building workers in any building or other construction work". Further, the Act provides that every building worker who has completed 18 years of age, but has not completed 60 years of age and who has been engaged in any building or other construction work for not less than 90 days during the preceding twelve months shall be eligible for registration as a beneficiary under the Act.

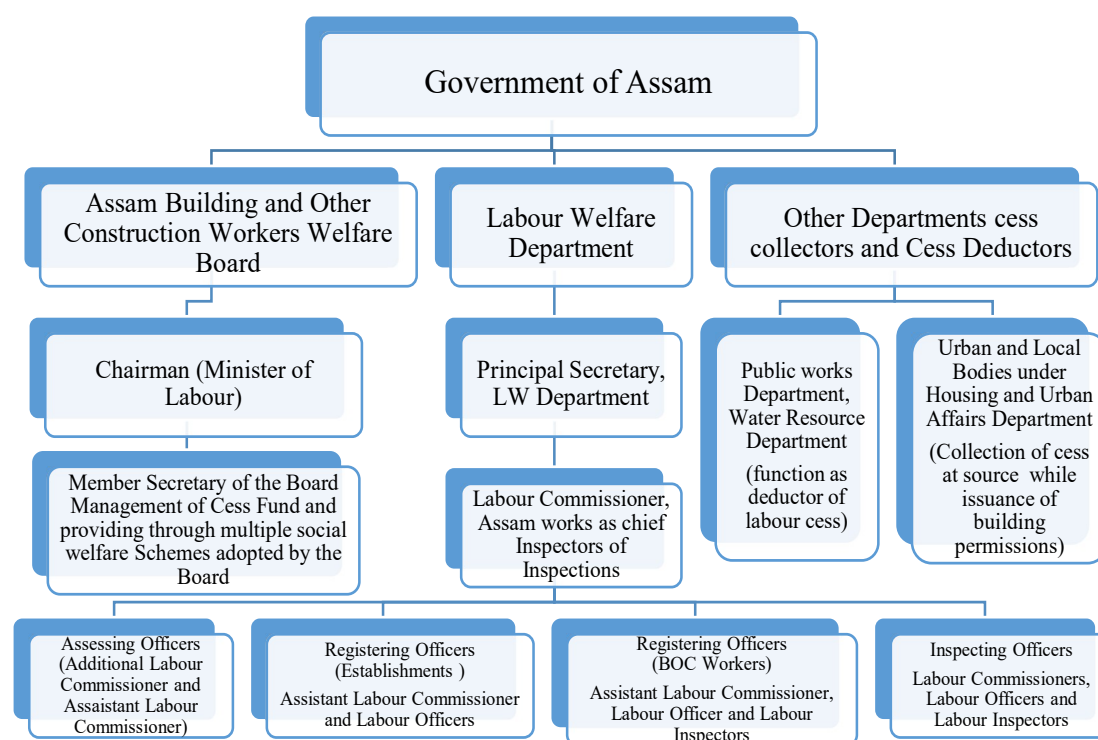
For implementation of the Act in the State, Government of Assam (GoA) framed the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Assam Rules in 2007 (State Rules) and constituted (February 2008) the Assam Building and Other Construction Workers' Welfare Board (Board) to examine and consider the welfare schemes to be provided to construction workers. The State Rules were subsequently amended (September 2017) and the age criteria of workers for registration as beneficiary under the Rules was reduced from 18 to 60 years to 18 to 55 years.

² Establishment means any establishment belonging to, or under the control of, Government, any body corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor but does not include an individual who employs such workers in any building or construction work in relation to his own residence, the total cost of such construction not being more than ₹ 10 lakh.

1.2.2 Organisational Set up

The Board is headed by the Labour Minister and the Labour Commissioner, Labour Welfare (LW) Department, Government of Assam is Member Secretary of the Board. Member Secretary of the Board is responsible for administration of the fund for implementation of various welfare schemes. State Government constituted (February 2008) the State Advisory Committee (SAC) for a term of three years to advise the State Government on such matters arising out of the administration of the Act. The organisational set-up is depicted in *Chart 1.2.1*:

Chart 1.2.1: Organisational Set-up of BOCW Board



Source: Departmental Records.

The Labour Commissioner was designated as Chief Inspector of Inspections and other officers of the LW Department were appointed as Inspectors, Registering Officers, Assessing Officers, *etc.* Government of Assam entrusted duties of collection/deduction of cess to officers of other work executing Departments under the Act.

1.2.3 Audit Framework

1.2.3.1 Audit Objectives

Audit objectives were to assess whether:

- the rules notified by the Government under the Act are consistent with the spirit of both the Acts;
- there was effective system for registration of establishments and beneficiaries;
- the cess assessment, collection and transfer of collected cess to the Fund was effective;

- Government prescribed appropriate health and safety norms and system of inspection to check and to ensure an environment of compliance to those norms by Employers; and
- administration and utilisation of fund for implementation of welfare schemes by the Board was efficient and effective and as per Act and Rules framed by the State Government.

1.2.3.2 *Audit Criteria*

The audit findings were benchmarked against criteria derived from the following sources:

- Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996.
- Assam Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Assam Rules, 2007.
- Building and Other Construction Workers' Cess Act 1996 and Cess Rules, 1998.
- Assam Financial Rules, 2017.
- Resolutions passed by the Board.
- Inspection Policy notified by State Government.

1.2.3.3 *Audit Scope and Methodology*

The Performance Audit of Welfare of Building and Other Construction Workers for the period 2017-18 to 2021-22 was conducted during October 2022 to March 2023. Audit scope involved test-check of all relevant records/documents of the Assam Building and Other Construction Workers Welfare Board along with Commissionerate office of LW Department and their subordinate offices in the selected districts. Besides, Audit also covered sampled Divisions of Works Department (PWD), Public Health Engineering Department (PHED), Water Resources Department (WRD) and Municipal Boards in the selected districts.

Beneficiary survey of Building and Other Construction Workers employed in establishments (both registered and unregistered) were also conducted in the selected districts. The Performance Audit commenced with an Entry Conference (October 2022) with the Secretary, Housing and Urban Affairs Department, Government of Assam and Deputy Labour Commissioner cum Deputy Chief Executive Officer, Assam Building and Other Construction Workers Welfare Board wherein the audit objectives, scope and audit criteria were discussed, and the inputs of the Department were obtained.

The Performance Audit Report was issued (September 2023) to the Principal Secretary, Labour Welfare Department and Labour Commissioner, Government of Assam for their comments. The findings of audit were also discussed in an exit meeting held on 13 October 2023 and the Department's views were suitably incorporated in the Report.

1.2.3.4 *Sampling Methodology*

Five districts³ (15 *per cent*) out of total 33 districts in the State were selected for audit based on maximum amount of benefits disbursed⁴ under welfare schemes. Kamrup (M) was selected on the basis of highest population and having sizable number of construction related activities while Cachar was selected in order to maintain a fair geographical representation, as other selected districts were concentrated in Upper Assam region.

Ten Local Bodies/Urban Development Authorities (two Local Bodies/Urban Development Authorities from each sampled districts) were also selected. In addition, 10 works executing divisions (two each from five sampled districts) were also selected based on highest expenditure incurred by the executing divisions to assess the extent of registration of works/ establishments. Further, four registered establishments and four unregistered establishments were selected by using Probability Proportional to Size Sampling Without Replacement (PPSWOR) from each sampled district for conducting Joint Physical Verification (JPV). Out of 15 welfare schemes implemented by the Board during the Audit period, 10 welfare schemes were selected by applying Stratified Random Sampling method to assess the extent of benefits delivered to the beneficiaries. In addition, survey of 438 beneficiaries (387 registered and 51 unregistered) in the five selected districts was conducted to assess the quantum of benefits received and level of awareness about the various welfare schemes operated by the Board.

1.2.3.5 *Acknowledgement*

Audit acknowledges the co-operation extended by the LW Department, the Board, PWD, PHED, WRD, Irrigation Department, *etc.*, and Housing and Urban Affairs Department in the conduct of the Performance Audit.

1.2.4 Audit Findings

The results of the Performance Audit are discussed in the succeeding paragraphs.

1.2.4.1 *Non-compliance with Acts and Rules*

1.2.4.1.1 **Disparity in age criteria for registration of workers**

Section 62 of the Act stipulates that the State Government may, after consultation with an Expert Committee, make Rules for carrying out the provisions of the Act. Section 12 of the Act prescribes that every building worker who is between 18 and 60 years of age and who has been engaged in any building or other construction work for not less than ninety days during the preceding twelve months shall be eligible for registration as a beneficiary under the Board.

Audit observed that GoA framed the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Assam Rules, 2007 (State Rules). However, the amendment made to Rule 269 of the State Rules in 2017 reduced the upper age limit of worker for registration as a beneficiary under the Act from 60 years to 55 years which is not in consonance with the upper age limit of 60 years for registration of workers as beneficiaries prescribed in the Act of Parliament.

³ Kamrup (Metropolitan), Golaghat, Lakhimpur, Dhemaji, Cachar.

⁴ Golaghat, Lakhimpur, Dhemaji.

This would have an adverse impact on those construction workers between the age group of 55 and 60 years excluding them from registering as beneficiaries to avail benefits of the welfare schemes undertaken by the Board from time to time.

This was also not consistent with the spirit and provision of the Act which intended to cover vulnerable age group of 55 and 60 years to be the beneficiaries of schemes implemented by the Board.

In reply, the Department stated (October 2023) that necessary steps would be taken for re-examination in consultation with Government of Assam.

1.2.4.1.2 Format of accounts not specified

Section 27 of the Act stipulated that the Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.

Audit, however, observed that the State Rules had not provided any format for preparation of Annual Accounts in consultation with the Comptroller and Auditor General of India. The Board had prepared its Annual Accounts till 2021-22 of which annual accounts up to 2017-18 were adopted in the Board meeting and a separate audit report on the same has been issued by the CAG in which, it was pointed out that the Annual Accounts of 2017-18 did not charge depreciation on its fixed assets which was against the provision of the Generally Accepted Accounting Principles. Further, the Board also did not reconcile its bank balances as shown in the cash book with that of the balances in the pass book.

With regard to the annual accounts of 2018-19 and 2019-20, it was observed that though the annual accounts for these years were prepared by the Board in November 2020 and July 2021 respectively, they were yet (March 2022) to be adopted by the Board. The Board while preparing the annual accounts for 2020-21 and 2021-22 charged depreciation on its fixed assets as well as reconciled the bank balances as per the cash book with that of the passbook and included it as a part of the annual accounts for better disclosure. However, due to change in the treatment of depreciation, the comparison of surplus/deficit across the five years could not be done.

Thus, absence of uniform format of accounts has caused inconsistencies in the preparation and treatment of items in the Annual Accounts of the Board.

1.2.4.1.3 Penal provisions not included in the State Rules

Section 46 of the Act provides that an employer in connection with any building or other construction work shall submit a notice to the Inspector of the Department intimating the actual date of the commencement or completion of such building or other construction work. Further, Section 48 the Act stipulates that an employer who fails to give notice of the commencement of the building or other construction works within the prescribed time limit of 30 days, shall be punishable with imprisonment for a term up to three months, or with fine up to ₹2,000 or with both.

Audit observed that though the State Rules prescribed for submission of notice of commencement/ completion of works in Form IV under Rule 26 (3) and 239 (1), no

penal provisions for non-submission of such notice by the employers as envisaged in the Act were incorporated in the State Rules. Absence of penal provisions in the State Rules will have a bearing on the compliance to the provisions of the Act and the Rules by various establishments and authorities who employed workers/employees.

In reply, the Department stated (October 2023) that the penalty provision is under consideration.

1.2.4.1.4 Delay in implementation of provisions of the Act

(i) GoI enacted the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act in 1996.

Audit noticed that the State Government notified the State Rules only after a gap of 10 years of the enactment of the Act.

Sub-section 1 of Section 18 of the Act specifies that every State Government shall, with effect from such date as it may, by notification, appoint, constitute a Board. The State Government constituted the Board only in February 2008, after a gap of 11 years from the enactment of the Act. This implied that building & Construction workers under various establishments were not regulated as per the provision of the Act for 11 years.

(ii) As per the State Rules (Rule 10), SAC was to be constituted to advise the State Government on such matters which may be referred to it in the administration of the Act.

Audit noticed that in February 2008, the SAC was constituted, to be reconstituted every three years thereafter. The term of the SAC constituted in February 2016 for a term of three years had expired in February 2019. However, the SAC was re-constituted only on 15 March 2024 after a gap of more than four years during which no meetings of the SAC was held.

1.2.4.1.5 Regular meetings not held by Board and State Advisory Committee

Rule 255 of the State Rules provided that the Board should ordinarily meet once in two months. Similarly, Rule 20 stipulated that the SAC should meet once in six months.

Audit noticed that against the requirement of 30 meetings by the Board and 10 meetings of the SAC during the period from 2017-18 to 2021-22, only eleven⁵ and two⁶ meetings of the Board and SAC were held respectively during this period. This indicated the extent of engagement on the part of the Board and the Committee in implementation of the provisions of the Act.

In reply, the Department stated (October 2023) that steps will be taken for scheduling Board meetings regularly.

⁵ 2017-18: 04.08.2017 and 07.11.2017; 2018-19: 22.05.2018, 12.10.2018 and 25.02.2019; 2019-20: 29.05.2019, 03.01.2020 and 17.03.2020; 2020-21: 29.01.2021; and 2021-22: 22.07.2021 and 10.09.2021

⁶ Date of meetings of SAC: 28.03.2018, 10.01.2019.

1.2.4.2 Registration of establishments and beneficiaries

1.2.4.2.1 Status of Registration of Establishments

As per Section 2 (1) (j) of the Act “Establishment means any establishment belonging to, or under the control of, Government, anybody, corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor but does not include an individual who employs such workers in any building or construction work in relation to his own residence, the total cost of such construction not being more than ₹10 lakh”.

Section 7 of the Act read with Rule 23 of the State Rules stipulated that every employer who was undertaking a construction work should register the establishment⁷ by submission of an application in Form-I with the LW Department in which building or other construction work is to be carried on, accompanied by demand draft showing payment of prescribed fees⁸ for registration of the establishment within a period of sixty days from the date of commencement of the establishment.

Overall position of establishments registered with the LW Department, Government of Assam during 2017-18 to 2021-22 was as shown in **Table 1.2.1**:

Table-1.2.1: Number of registered establishments in Assam

Year	No. of establishments registered with the Department	Annual increase/decrease in registration	Percentage increase/decrease in registration
2017-18	1,499	-	--
2018-19	1,584	85	(+) 5.67
2019-20	3,007	1423	(+) 89.84
2020-21	2,942	(-) 65	(-) 2.16
2021-22	3,626	684	(+) 23.24
Total	12,658		

Source: Departmental Records.

It can be seen from **Table 1.2.1** that a total of 12,658 establishments were registered with LW Department during the five-year period 2017-18 to 2021-22. Audit noticed that between 2017-18 and 2021-22, the registration of establishments with LW Department increased from 1,499 in 2017-18 to 3,626 in 2021-22, constituting an increase of approximately 142 per cent. However, there were variations in the yearly increase in registration ranging from a high of 89.84 per cent in 2019-20 to a low of (-)2.16 per cent in 2020-21.

Status of registered establishments in the five sampled districts was as depicted in **Table 1.2.2**:

⁷ The word ‘establishment’ has not been defined in the State Rules. Rule 3 of State Rules specified that words and expressions not defined in these Rules but defined or used in the Act shall have the same meaning as assigned to them in the Act.

⁸ Up to 100 employees:- ₹100; between 100 and 500 employees:- ₹500; and above 500 employees:- ₹1,000.

Table-1.2.2: Number of registered establishments in the sampled Districts

Name of district	Year wise registered establishments					Total No. of establishments registered in the districts
	2017-18	2018-19	2019-20	2020-21	2021-22	
Golaghat	0	0	4	7	2	13
Kamrup (M)	594	35	17	14	35	695
Cachar	18	286	393	203	58	958
Dhemaji	0	0	0	0	0	0
Lakhimpur	4	0	1	5	3	13
Total	616	321	415	229	98	1,679

Source: Departmental Records.

It can be seen from **Table 1.2.2** that there were wide variations in the registration of establishments in five sampled districts during the period 2017-18 to 2021-22.

Only two out of five selected districts, namely, Cachar (958) and Kamrup (M) (695) showed higher number of establishments being registered by the employers with the Registering Officers. In Kamrup (M), the number of registrations fell sharply from 594 in 2017-18 to 35 in 2018-19 and only 66 new registrations were added during 2019-20 to 2021-22. Similarly, in Cachar, the number of registered establishments increased from 18 in 2017-18 to 286 and 393 in 2018-19 and 2019-20 respectively. Thereafter, it decreased to 203 in 2020-21 and 58 in 2021-22. Further, in Lakhimpur and Golaghat districts, while the total registered establishments were only 13 each, in Dhemaji district, not a single establishment was registered during the entire five-year period 2017-18 to 2021-22 which did not even maintain register for recording details of registered establishments.

On the whole, it was noticed that while the total number of registered establishments in five sampled districts was showing a decreasing trend from 616 in 2017-18 to just 98 in 2021-22, however, at the State level, there was substantial increase in the number of registered establishments from 1,499 in 2017-18 to 3,626 in 2021-22. Thus, the position in the five sampled districts indicated that the system of registration of establishments was weak and ineffective which is also described in **Paragraph 1.2.4.2.2**.

In reply, the Department stated (October 2023) that steps are under consideration for mandatory registration of establishments.

1.2.4.2.2 Large number of establishments not registered

To further assess as to what extent establishments were not registered in the five selected districts, a test check of records was conducted of works executed by two works divisions each, and the permissions granted to private constructions by two Municipal Boards/ Corporations/ Development Authorities each during the period 2017-18 to 2021-22. Details of selected divisions and ULBs/UDAs in five sampled districts are as shown in **Appendix 1.1**.

It was observed that the Real Estate Regulatory Authority (RERA), Assam has become functional with effect from 13.02.2020 but there was no co-ordination between Municipal Corporation/RERA and the LW Department for registration of establishments.

Details of construction works executed by 10 works divisions and construction permissions granted by 10 ULBs/UDAs during the five-year period 2017-18 to 2021-22 were as shown in **Table 1.2.3**:

Table-1.2.3: Status of unregistered establishments in the sampled Districts

Name of district	No. of construction permissions granted by sampled MBs/MCs/DAs	No. of Govt. works executed by sampled works divisions	Total No of Works/ establishments (2+3)	Total No. of establishments registered with the Department
1	2	3	4	5
Cachar	4,165	563	4,728	958
Kamrup (M)	9,177	1,407	10,584	695
Golaghat	207	67	274	13
Lakhimpur	274	573	847	13
Dhemaji	590	247	837	0
Total	14,413	2,857	17,270	1,679

Source: Departmental Records.

It can be seen from **Table 1.2.3** that in the five sampled districts, 14,413 building construction permissions were granted by 10 sampled ULBs/DAs and 2,857 construction works were executed by 10 selected divisions during the period of five years 2017-18 to 2021-22.

Thus, existence of large number of un-registered establishments in 20 units test checked in five selected districts showed lack of co-ordination between RERA/ construction permission granting authorities and the LW Department leading to such a situation. Presence of such high number of unregistered establishments in the remaining districts cannot be ruled-out.

The Board stated (October 2023) that the online registration portal is under development by NIC to address all such problems.

1.2.4.2.3 Non-identification of establishments

Labour Commissioner, LW Department, GoA had instructed (August 2015) all the District Offices to ensure submission of periodical reports on payment of statutory cess (as per prescribed forms) under the Building and Other Construction Workers' Welfare Cess Act, 1996 and the Rules framed thereunder by all cess collectors/ deductors within 10 days of a month. The instructions *inter-alia* include nature of constructions, name and address of the contractors/private owners, estimated cost of construction, *etc.*

However, submission of such periodical reports was not found on record in any of the five test-checked districts. Further, none of the Registering Officers, being Inspecting Officers of establishments, in five sampled districts conducted inspections of worksites during 2017-18 to 2021-22 to identify eligible establishments for registration.

Thus, due to non-compliance to the instructions issued (August 2015) by the Labour Commissioner, LW Department, GoA by the Registering/Inspecting Officers in the sampled districts, a large number of establishments remained unregistered. Regular inspection of worksites by Registering Officers would have enabled identification of

unregistered establishments and thereby the coverage of workers employed at these worksites to increase the coverage on registration of establishments/workers.

The Department stated (October 2023) that penalty provision would be proposed for non-compliance with registration as per the Act.

The existing system of inspections of worksites by Inspecting officers and authorities/ bodies and regular submission of periodical reports by authorities responsible for granting building permits and execution of works may be strengthened to make registration of establishment and beneficiaries more effective.

1.2.4.2.4 Poor maintenance of Register/absence of database for establishments

Rule 24 (2) of the State Rules stipulated that the Registering Officer shall maintain a register in Form-III annexed to these rules showing the particulars of establishments in relation to which certificate of registration has been issued under Form-II by him, which included, *inter-alia*, name, address and location of the establishments, name of the employer and address, probable dates of commencement and completion of the work, and maximum number of building workers to be employed by the employer on any day.

The status of maintenance of registers for registered establishments by Registering Officers in the five selected districts was as shown in **Table 1.2.4**:

Table-1.2.4: Status of register of establishments maintained by Registering Officers in five sampled districts

Name of district	No. of Registered establishments	Whether Register of Establishments was maintained	Information not recorded in the Register
Golaghat	13	Yes	(i) Name, address and location of the worksites (ii) Probable duration of building or other Construction works and probable date of completion.
Kamrup (M)	695	Yes	Register was maintained with columns for all relevant information.
Cachar	958	Yes	(i) Name & address location of the establishment. (ii) Probable date of commencement of work. (iii) Probable duration of work & probable date of completion.
Dhemaji	0	No	-
Lakhimpur	13	Yes	(i) Name & address location of the establishment. (ii) Probable date of commencement of work. (iii) Probable duration of building or other Construction works & probable date of completion.
Total	1,679		

Source: Departmental Records.

It can be seen from **Table 1.2.4** that all four out of five sampled districts, maintained register of establishments by respective Registering Officers except in Dhemaji district. However, none of the four districts except Kamrup (M) recorded complete details of establishments as required under the Rules.

Due to deficiencies in the maintenance of register of establishments by the Registering officers, even the registered worksites could not be located for site inspection in three selected districts of Cachar, Golaghat and Lakhimpur. None of the Registering Officers could produce copies of Registration Certificates issued to the establishments for verification in Audit. Further, the Department also had not developed database for capturing details of establishments from various sources of Central and State PSUs, authorities/bodies executing construction works and Local Bodies/ Development Authorities which granted building permits. These are not only required for monitoring of compliance to Rules by the employers but to also ensure registration of all eligible establishments in the State.

Due to absence of database, large number of establishments and workers remained unregistered in the State. Non-maintenance of complete details of establishments in the registers would hamper monitoring of compliance to Rules at worksites by Registering officers and Inspecting officers. Thus, there was no effective system of ensuring registration of establishments and their workers in the Department.

The Board stated (October 2023) that online registration portal is under development by the NIC to address all such problems. A penalty provision will also be proposed for non-compliance with registration as per the Act.

1.2.4.2.5 Non-submission of returns by employers of registered establishments

Rule 271 of the State Rules stipulated that every employer shall before the 15th day of every month submit returns in Form XXIX to the Board with the details of workers entitled to be registered under the Board as well as those who left the service during the preceding month from the establishment. Rule 242 of State Rules stipulated that every employer of the registered establishments shall send annually a return relating to an establishment in Form XXV to the Registering Officers before 15th February following the end of each calendar year with a copy to Inspector having jurisdiction.

Audit scrutiny showed that in the five selected districts, none of the registered employers had furnished requisite returns (monthly/annual returns) to the Department and to the Board during the period 2017-18 to 2021-22. However, no follow-up action was taken to ensure submission of these returns by the employers.

It is evident that due to non-submission of returns by registered employers as required under the Rules, the details of workers employed and their registration status, details of worker's health and safety condition, *etc.*, at work sites would not be available with the Board and Department. Absence of these returns would have also put constraints on identification process of unregistered workers and monitoring compliance to the provision of the Rules at worksites.

The Department stated (October 2023) that steps will be taken for inclusion of penalty provision.

1.2.4.3 Registration of Beneficiaries

1.2.4.3.1 Status of registration of BOC Workers as beneficiaries

Section 12 of the Act read with Rule 269 of the State Rules⁹ provided that every building worker between 18-55 years of age and not a member of any other lawfully established welfare funds, engaged in building and other construction works for at least 90 days in the preceding 12 months is eligible for registration¹⁰ under the Board as a beneficiary.

The year-wise details of Building and Other Construction (BOC) workers registered in the State during 2017-18 to 2021-22 were as shown in **Table 1.2.5**:

Table-1.2.5: Position of registered workers during 2017-18 to 2021-22

Year	Beneficiaries under the Act		
	Opening Balance	No. of workers registered during the year	Closing Balance
2017-18	91,365	38,506	1,29,871
2018-19	1,29,871	89,736	2,19,607
2019-20	2,19,607	96,619	3,16,226
2020-21	3,16,226	1,17,761	4,33,987
2021-22	4,33,987	2,11,575	6,45,562

Source: Departmental Records.

It can be seen from **Table 1.2.5** that the total number of workers registered with the Board as on March 2022 was 6,45,562. The yearly increase in registered beneficiaries during 2017-18 to 2021-22 ranged between 37.24 per cent and 69.10 per cent.

However, this figure was much lower than the estimated number of 10 lakh workers projected by LW Department in 2021 by 35 per cent.

The Department stated (October 2023) that instruction has already been issued for effective monitoring.

The Board may intensify its efforts to increase the coverage of unregistered workers in the State by strengthening its existing system of registration.

1.2.4.3.2 Status of registered workers in five sampled districts

The position of registered workers with the Board in the five selected districts during 2017-18 to 2021-22 was as given in **Table 1.2.6**:

Table -1.2.6: Number of workers registered during 2017-18 to 2021-22 in the selected Districts

Districts	2017-18	2018-19	2019-20	2020-21	2021-22	Total
Lakhimpur	4,456	10,719	11,523	13,666	18,873	59,237
Dhemaji	3,499	8,431	9,063	10,749	19,507	51,249
Golaghat	2,598	8,195	8,809	10,448	18,769	48,819
Cachar	650	2,358	2,535	3,007	7,240	15,790
Kamrup (M)	225	1,880	2,021	2,397	4,478	11,001
Total	11,428	31,583	33,951	40,267	68,867	1,86,096

Source: Departmental Records.

⁹ Rule 269 of State Rules as amended in 2017.

¹⁰ Every eligible building and other construction workers is required to submit an application in Form XXVI along with a nomination Form XXVII as prescribed under sub-rule (4) & (7) of Rule 269 of State Rules and other necessary documents in support of his/her eligibility for registration as beneficiary under the Act.

It can be seen from **Table 1.2.6** that registration of BOC workers as beneficiaries in five sampled districts for five years was 1,86,096. This increased from 11,428 in 2017-18 to 68,867 in 2021-22. The rate of growth in the registration of workers during the four-year period ranged between 7.50 *per cent* and 71.03 *per cent* as compared to the State level position of 37.24 and 69.10 *per cent* as outlined in **Table 1.2.5**.

The number of registered workers in Lakhimpur was the highest (59,237) followed by Dhemaji (51,249), Golaghat (48,819), Cachar (15,790) and Kamrup (M) (11,001) during five-year period.

The Department stated (October 2023) that instruction has already been issued for effective monitoring.

1.2.4.3.3 Inadequate publicity campaign

Parliamentary Standing Committee on Labour pointed out (August 2017) non-availability of proper mechanism for wide publicity on welfare schemes. The Committee, therefore, recommend that wide publicity be given to the welfare schemes and the benefits of registering as a construction worker so that workers may come forward on their own for registration.

Audit noticed that the Board incurred an expenditure of ₹20.31 lakh towards awareness through publicity campaign in print and electronic media during 2017-18 to 2021-22 (**Appendix 1.2**).

Further, in test checked five districts, it was observed that Assistant Labour Commissioners (ALC)/Labour Officers (LO) of two districts (Cachar & Lakhimpur¹¹) organised eight awareness programme. However, in other three districts (Kamrup (M) Golaghat & Dhemaji), no information regarding conduct of awareness camps/programme held during the period 2017-18 to 2021-22 could be furnished to Audit for verification.

The Department stated (October 2023) that necessary steps are in process.

1.2.4.3.4 Lack of awareness and large numbers workers/ establishments not registered

The Hon'ble Supreme Court emphasised (March 2018) strengthening of registration machinery for registration of both establishments and construction workers.

Audit conducted beneficiary survey in five sampled districts¹² at 25 worksites to assess the extent of awareness amongst the workers/beneficiaries about benefits and welfare schemes of the Board.

(i) Beneficiary survey: Out of 438 BOC workers surveyed, 387 were registered workers and 51 workers were unregistered. The findings of audit are summarised below:

¹¹ **Cachar:** 05.05.2018, 09.06.2018, 25.07.2018 and 23.11.2022; and **Lakhimpur:** 16.12.2017, 05.05.2018, 16.05.2018 and 05.03.2019.

¹² **Kamrup (M):** Establishment: 08, Number of workers: registered 53 and unregistered 35; **Cachar:** Establishment: 04, Number of workers: registered 90 and unregistered 10; **Golaghat:** Establishment: 05, Number of workers: registered 100 and unregistered 06; **Lakhimpur:** Establishment: 04, Number of workers: registered 44 and unregistered nil; and **Dhemaji:** Establishment: 04, Number of workers: registered 100 and unregistered nil.

- 263 out of 387 registered workers (68 *per cent*) were not aware about the functions of the Board and its welfare scheme and benefits.
- 43 out of 387 registered workers (11 *per cent*) availed benefits of more than two schemes and 166 out of 387 registered workers (43 *per cent*) availed benefits of only one welfare scheme.
- 178 out of 387 registered workers (46 *per cent*) had not received any benefit of welfare schemes.
- All the 51 unregistered workers who were surveyed were unaware of the welfare schemes and the benefits.

Thus, it is clear that the publicity initiative of the Board was not effective enough to bring awareness amongst the workers in the sampled districts.

(ii) Joint Physical Verification at work sites

Audit also conducted Joint Physical Verification (January-February 2023) at 18 different worksites pertaining to four registered establishments¹³ in Kamrup (M) and 14 unregistered establishments¹⁴ located in three sampled districts to assess extent of registration of workers at work sites.

It was noticed that there were 141 workers in these work sites and all of them were unregistered (51 workers in registered work sites and 90 workers in unregistered sites). These unregistered workers were completely unaware of the welfare schemes implemented by the Board.

Thus, there is a need to further strengthen the registration machinery of the Board/LW Department by effectively identifying eligible workers and establishments from different work sites for registration.

Further, the Board/LW Department need to ensure (i) regular inspections by LOs and LIs; (ii) creation of database for registration of workers; and (iii) mandatory submission of returns (Form XXV & XXIX) by employers.

The Department stated (October 2023) that necessary steps are in process.

1.2.4.4 Non-assessment of cess

Rule 6 of the Cess Rules stipulated that every employer should furnish a return in Form I annexed to the Cess Rules to the Assessing Officer within 30 days of commencement of work showing details of establishment and works undertaken. Section 5 of the Cess Act read with Cess Rule 7 further specified that the Assessing Officer shall assess the amount of cess payable by the employer after scrutiny of the return(s) as submitted by the employer in Form I and make an order of assessment within six months indicating

¹³ Out of 20 sampled registered establishments (four establishments in each sampled district), Joint Physical Verification could not be carried out in 16 establishments (Cachar-4, Golaghat-4 & Lakhimpur-4 due to deficiencies in the maintenance of the register of establishments and in Dhemaji-4, due to non-registration of establishments).

¹⁴ Out of 20 sampled unregistered establishments, 19 establishments were completed but could not be verified physically. Audit randomly selected 13 unregistered establishments for physical verification.

the amount of cess payable by the employer. If the employer fails to furnish reply of the notice within 15 days or when the employer fails to furnish information in Form I, the Assessing Officer shall proceed to make the assessment based on available records and other information incidental thereto.

In August 2015, the Labour Commissioner instructed all ALCs and LOs to direct all cess payers under their jurisdiction to submit information about payment of statutory cess every month in prescribed format by 10th of the following month and to make correspondence with other Works Executing Departments and the Local Bodies (July 2020) to estimate the quantum of construction works being undertaken within their jurisdiction and make a fair estimate of cess receivable.

Audit noticed that for assessment of cess, GoA appointed (February 2008 & August 2012) Additional Labour Commissioner as State Level Assessing Officer and ALCs (January 2016) as Assessing Officer of the districts. In five sampled districts, three out of five ALCs were in position while post of ALC was not sanctioned in Lakhimpur and Dhemaji (which is being looked after by ALC Tezpur).

Audit however observed that:

- No assessment of cess was conducted by any of ALCs in any of the five sampled districts during the audit period.
- No returns in Form I were submitted by registered employers to ALCs.
- None of ALCs/LOs directed cess payers to submit information on cess every month in prescribed format by 10th of the following month as instructed by Labour Commissioner.
- None of ALCs/LOs made any correspondence with other Works Executing Departments and Local Bodies to identify the quantum of construction works being undertaken under their jurisdiction to make fair estimates of the cess receivable.

Due to lack of action on the part of ALCs/LOs in the five test-checked districts, assessment of cess *vis-à-vis* actual remittances or deposit of cess to the Board was not carried out, checked or verified during the Audit period.

In reply, the Department stated (October 2023) that online portal was under development which would resolve the matter.

1.2.4.5 Collection of cess

1.2.4.5.1 Status of cess collection

Section 3(2) of the Cess Act, 1996 provide for collection of cess (not exceeding two *per cent*, but not less than one *per cent* of the cost of construction incurred by an employer) from every employer including deduction at source in relation to building or other construction work of Government or of Public Sector Undertaking or advance collection through a local authority where approval of such building or other construction works by such local authority is required. Rule 5 of Cess Rules, 1998 provides that the amount of cess collected shall have to be transferred by the State Government, Public Sector

Undertakings, Local Authorities or cess collectors to the Board along with the form of challan under the accounting procedure of the State within 30 days of collection of the cess.

Position of cess receipts during 2017-18 to 2021-22 was as given in **Table 1.2.7**:

Table-1.2.7: Year-wise receipt of cess by the Board

Year	Cess received during the year (₹in crore)
2017-18	143.48
2018-19	217.21
2019-20	240.69
2020-21	223.30
2021-22	310.13
Total	1,134.81

Source: Annual Accounts of the Board.

It can be seen from **Table 1.2.7** that ₹1,134.81 crore was received by the Board as cess during 2017-2022. Year-wise collection of cess increased from ₹143.48 crore in 2017-18 to ₹310.13 crore in 2021-22.

However, for the estimation of cess receivable, the works executed by the Central PSUs, Central Autonomous Bodies (AB) and other departments of GoI, had not been included due to lack of information. Further, Audit observed that the annual receipts of cess was based on balances reflected in the four bank accounts maintained by the Board. Audit could not verify the cess deposited/collected *vis-à-vis* cess payable due to non-filing of returns by the employers as pointed out in **Paragraph 1.2.4.2.5**.

Due to absence of such supporting documents as required by the Cess Rules, the correctness of deposit/remittance of the cess could not be verified in Audit. Besides, there is no mechanism in the Board to carry out reconciliation of the cess receivable from different sources with that of the receipts of cess as reflected in bank accounts.

1.2.4.5.2 Short collection of advance cess

Rule 4 (5) of the Cess Rules, 1998 also provided that an employer may pay in advance an amount of cess calculated on the basis of the estimated cost of construction along with the notice of commencement of work by a crossed demand draft in favour of the Board and payable at the station at which the Board is located. The Board issued instructions (September 2010) to all departments and local bodies for collection of cess at source during payment of bill to contractors for construction works or on granting building permits.

The status of approval of building or construction works and collection of advance cess in 10 selected ULBs/UDAs of five sampled districts during 2017-18 to 2021-22 was as shown in **Table 1.2.8**.

Table-1.2.8: Status of Cess collection against permissions granted by sampled ULBs/UDAs during 2017-18 to 2021-22

Name of District/ LBs	Number of permissions		Estimated cost of construction	Amount of advance cess to be collected against estimated cost	Amount of cess actually collected (at the rate of one <i>per cent</i>)	Amount of non- collection of cess
	granted without declaration of Estimated cost	against which estimated cost were available				
(₹in crore)						
Kamrup (M) ¹⁵						
Guwahati MC	Nil	9121	7476.73	74.76	74.76	Nil
GMDA*	Nil	56	85.30	0.85	0.85	Nil
Golaghat						
Golaghat MB	Not furnished	147 ¹⁶	48.81	0.49	0.49	Nil
Bokakhat MB	Nil	60	17.15	0.17	0.04	0.13
Cachar						
Silchar MB	1487	517	424.95	4.25	0.00	4.25
Silchar DA	1278	883	431.33	4.31	0.00	4.31
Dhemaji						
Dhemaji MB	590	Nil	Nil	Nil	Nil	Nil
Silapathar MB	Nil	Nil	Nil	Nil	Nil	Nil
Lakhimpur						
North Lakhimpur MB	Nil	199	68.15	0.68	0.20	0.48
Narayanpur MB	75	Nil	Nil	Nil	Nil	Nil
Total	3430	10983	8552.42	85.51	76.34	9.17

Source: Records furnished by respective ULBs/UDAs. * Guwahati Metropolitan Development Authority

From **Table 1.2.8**, Audit observed as follows:

- 3,430 out of total 14,413 construction permissions were granted by three sampled Municipality Boards (MBs) (Silchar, Dhemaji & Narayanpur) and one Development Authority (DA) (Silchar) without either obtaining estimated cost of construction or collecting of advance cess receivable.
- Against a total of 10,983 building permissions granted by the sampled Urban Local Bodies (ULBs) having an estimated cost of ₹8,552.42 crore, only ₹76.34 crore was actually collected against ₹85.51 crore (being one *per cent* of estimated cost of construction) due for collection as advance cess. This resulted in short collection of ₹9.17 crore (10.72 *per cent*).
- Major defaulters were Dhemaji MB which neither assessed nor collected any cess during the entire period of audit. Silchar MB & Silchar DA only made partial assessment but no advance cess was collected during the same period.
- Short collection of ₹9.17 crore was noticed in Silchar MB, Silchar DA, Bokakhat MB (Golaghat) and North Lakhimpur MB.

¹⁵ In Kamrup (M) district, the building permissions were being granted by both GMC and GMDA in 2017-18 and 2018-19, after which the building permissions were granted by only GMC since 2019-20.

¹⁶ 2020-21: 04; and 2021-22: 143

Thus, 10 test checked ULBs/UDAs in five sampled districts did not ensure assessment and collection of advance cess as required under the Rules.

The Board stated (October 2023) that steps shall be taken for realisation of short collection of cess.

1.2.4.5.3 Online cess deposit not in place

As per Standard Operating Procedure (SOP) for overall operations of Assam Building & Other Construction Workers' Welfare Board (ABOCWWB) issued in 2021, all non-treasury cess deposits must be made through online system.

Audit, however, observed that the Board had not computerised or implemented online cess collection system during the audit period. For this purpose, the Board would need to create database for cess collectors and deductors/depositors of all concerned agencies including Central, State and private authorities and institutions involved in construction works and granting building permissions.

Until online cess collection system is put in place in the State, the Board would not be in a position to properly assess cess receivable, the actual cess receipts and the shortfall in cess collection. As the present system of cess collection through drafts/cheques and RTGS, NEFT mode without any dedicated portal for capturing details of cost of construction, establishment/work, *etc.*, is opaque, the actual cess receivable cannot be assessed. The manual system of cess collection coupled with lack of proper maintenance of records and challans, made the present system of cess collection ineffective.

Thus, Board may give higher priority to implement online collection of cess through e-Gras deposit system within a specified time frame to comply with provisions of the Rules to ensure that all eligible employers/establishments pay cess due to the Board.

1.2.4.5.4 Delay in remittance of cess by sampled divisions

In terms of the Rule 5 (1) of the Building and Other Construction Workers' Welfare Cess Rules, 1998, the proceeds of the cess collected under Rule 4 shall be transferred by such Government office, Public Sector Undertakings, local authority, or cess collector, to the Board along with the form of challan prescribed under the accountings procedures of the State. Rule 5 (3) specified that the amount collected shall be transferred to the Board within 30 days of its collection.

Test check of 50 selected works of 10 sampled Works Executing Divisions (five works from each Division) in PWD, PHE, Water Resources and Irrigation Department in five sampled districts was conducted. It was noticed that in only six out of 50 works in respect of three districts, there were delays in remittance of cess to the Board beyond 30 days. No delay in remittance of cess was noticed in respect of 44 works.

Details of deduction *vis-à-vis* remittance of cess during 2017-18 to 2021-22 in respect of six cases were as shown in **Table 1.2.9**.

Table-1.2.9: Position of deduction of cess vis-à-vis remittance of cess

(in ₹)

Name of District	Name of Division	Bill value	Amount of Cess deducted	Date of deduction of cess from the bill	Date of deposit of Cess	Delay in deposit of Cess (beyond 30 days)
Cachar	Silchar & Udharbond Territorial Road Division	53,51,424	53,514	17.08.2021	29.09.2021	12 days
Kamrup (M)	East Guwahati Territorial Roads Division	97,82,604	97,827	22.11.2019	01.02.2020	40 days
		6,06,21,024	6,06,211	14.09.2021	15.12.2021	61 days
Lakhimpur	Lakhimpur, Nowboicha & Bihpuria Territorial Roads Division, NL	1,83,51,333	1,83,513	01.07.2022	01.11.2022	92 days
		46,86,115	46,861	13.03.2020	13.07.2020	79 days
		70,10,714	70,107	12.11.2021	13.03.2022	90 days
Total		10,58,03,214	10,58,033			

Source: Records of the works executing divisions.

The delays in deposit of cess deducted at source in respect of six bills amounting to ₹10.58 lakh by three divisions ranged between 12 to 92 days beyond the prescribed 30 days under the Rules.

Thus, the remittance of cess to the Board by selected work Divisions in five sampled districts was within the prescribed time frame in majority of cases.

1.2.4.6 Health and safety for workers at work sites

1.2.4.6.1 Health and safety norms

Section 40 (1) of the BOCW Act stipulated that the appropriate Government may, by notification, make rules regarding the measures to be taken for the safety and health of building workers in the course of their employment and the equipment and appliances necessary to be provided to them for ensuring their safety, health and protection during such employment.

Audit observed that GoA framed State Rules and notified (August 2007) these in the official gazette which provided for health and safety norms for building workers in Assam. Some of the important provisions included in the State Rules for ensuring environment of compliance to health and safety norms by employers are as given below:

- Mandatory for employers to ensure drinking water, latrines and urinals for workers (Rule 5).
- Adequate number of water outlets is provided on excavation or tunnelling work and are readily made accessible throughout the tunnel for fire-fighting purpose and such water outlets are maintained for effective fire-fighting (Rule 148).
- Each man-lock attendant station is provided with first aid box at a construction site of a tunnelling work (Rule 151).
- Employer shall ensure in every construction site that the safety net is of adequate strength, made of sound materials and is suitable for use (Rule 179).

Audit conducted Joint Physical Verification of 18 construction sites (four registered and 14 unregistered) with the Board officials. The position of compliance by employers in

five sampled districts was as shown in **Table 1.2.10**.

Table-1.2.10: Position showing compliance to Health and Safety norms at worksites

Name of the District	Sl. No.	Construction Sites	Drinking water facility	Latrines and urinals	First aid facility	Fire fighting facility	Safety net and safety belt facility
Registered worksites							
Kamrup (M)	1	Bridge construction work over river Brahmaputra	√	√	√	√	√
	2	Construction of residential building, Rehabari	√	√	√	√	√
	3	Construction of State Cancer Institute	√	√	√	√	√
	4	Construction of Medical College, Gopinath Nagar	√	√	√	√	√
Un-registered worksites							
Golaghat	5	Construction of cross and head regulator gate, Rangma FIS (AIBP)	√	√	√	√	√
North Lakhimpur	6	Construction of Sabotia Sports Complex, North Lakhimpur	√	√	X	X	√
	7	Construction & Renovation of Indoor stadium, North Lakhimpur Town	√	√	X	X	√
	8	Construction of Uttar Purwanchal Cultural Club, Ahuchaoal	√	√	X	X	√
	9	Construction of Social Welfare office Building, Borimuri	√	√	X	X	X
	10	Construction work of renovation of Library Building, North Lakhimpur Town	√	√	X	X	√
	11	Construction of New Zila Parishad office, Lilabari.	√	√	X	X	√
Dhemaji	12	Construction of Tribal Rest House, Near SP Bunglow	√	√	X	X	X
	13	Construction of Boys Hostel at Gogamukh	√	√	√	X	X
	14	Construction of power project establishments, NHPC Gerukamukh	√	√	√	√	√
	15	Construction of IARI Hostel Building, Gogamukh	√	√	√	X	X
	16	Construction of Shopping Complex Building, Mohori Camp, Gogamukh	√	X	X	X	X
Golaghat	17	Construction of Aghoratoli Road River Bridge, Bokakhat	√	X	X	X	X
	18	Construction of Bohikhwa Panitanki Chariali, Golaghat	√	√	X	X	X

Source: Data compiled during Joint Physical Verification.

Deficiencies noticed above in providing basic amenities for health and safety of workers at 18 different worksites inspected are summarised below:

- Latrines and urinals were not available at two construction sites (Dhemaji: one and Golaghat: one).
- First-aid facilities were not available in 10 construction sites (Lakhimpur: six, Dhemaji: two and Golaghat: two).
- Fire-fighting equipment was not available in 12 construction sites (Lakhimpur: six, Dhemaji: four & Golaghat: two).
- Safety nets and safety belts were not provided to the workers in seven construction sites (Lakhimpur: one, Dhemaji: four and Golaghat: two).

Thus, while the registered worksites were compliant, the health and safety norms were not being followed in the unregistered worksites in majority of the cases.

The Department accepted (October 2023) the audit observation.

1.2.4.6.2 System of inspection for health and safety of workers

In terms of Rule 251 of the State Rules, an inspector may, *inter-alia*, examine a construction site or place or premises used for a building or other construction work. The Inspector may issue show-cause notice or warning to employers regarding safety, health or welfare of building workers provided under the Act or the State Rules. Further, the Inspector may hold an enquiry into the cause of any accident or dangerous occurrence due to any operation connected with or incidental to such building or other construction work, or of non-compliance with any of provisions of the Act and the State Rules and give directions in this regard.

Audit noticed that GoA appointed Labour Commissioner in February 2008 as Chief Inspector of Inspection of Building and Construction. All Labour Officers and Labour Inspectors were appointed (August 2008) as Inspectors within their respective jurisdictions in different districts as per provisions of the Act/Rules.

Audit, however, observed that none of the LOs and LIs in five sampled districts conducted any inspections during 2017-18 to 2021-22. Thus, due to poor supervision and monitoring by the Government, the objective of compliance to health and safety norms was not met as provided under the Act and the State Rules.

The Department accepted (October 2023) the audit observation.

1.2.4.6.3 Non-constitution of Safety Committee

Rule 208 of the State Rules stipulated that every establishment wherein five hundred or more building workers are ordinarily employed, there shall be safety committee constituted by the employer which shall be represented by equal number of representatives of employer and building workers employed in such establishment. The main functions of the Safety Committee *inter-alia* include checking of unsafe practices in building or other construction work by going around the construction site and identification of probable causes of accident and to suggest remedial measures.

Audit conducted Joint Physical Verification of one¹⁷ out of three registered establishments under Kamrup (M) district having five hundred or more building workers during 2017-18 to 2021-22 to ascertain constitution of Safety Committee by the employers. Though it

¹⁷ Bridge construction work over river Brahmaputra, Bharalu.

was reported that there was a safety committee to deal with health and safety aspects for the workers, but no documentary evidence in regard to constitution of the committee could be furnished to audit.

The Department accepted (October 2023) the audit observation relating to non-constitution of safety committee.

1.2.5 Administration of Welfare Funds

1.2.5.1 Constitution of Fund

As per 264 and 268 of the State Rules, the Board was required to constitute a Fund to be called the 'Assam Building and Other Construction Workers' Welfare Fund' and to administer the Fund according to the Rules. The grants or loans, if any, made to the Board by the Central Government or the State Government, all contributions paid by the beneficiaries and all sums received by the Board under the Cess Act, 1996 and Rules, 1998 made thereunder may be credited to the Welfare Fund.

Audit noticed that though the Board was constituted in February 2008, but no specific notification for the creation of Welfare Fund as required under Rules was issued by the Board. Instead, the Board kept all the moneys received from cess collection and beneficiary contributions, *etc.*, under three categories of Funds during 2017-18 to 2021-22 as under:

- (i) General Fund: All income other than cess and member's contributions are kept under this Fund and deposited into one Current Bank Account¹⁸.
- (ii) Cess Fund: All cess collections are credited under this Fund and for this purpose the Board maintained four Savings Bank Account¹⁹.
- (iii) Members Contribution Fund: All beneficiaries' contribution were kept under this Fund and deposited into one Current Bank Account²⁰.

Audit further noticed that expenditure on benefits as well as Administrative expenses were disbursed out of General Fund during the first three years 2017-18 to 2019-20 despite having meagre amount of receipts (₹3.48 crore) during those years leading to deficit balance which is yet to be adjusted as of March 2022. However, from 2020-21, Administrative Expenses was paid from General Fund and benefits were disbursed from Cess Fund. Members Contribution Fund remained untouched and no expenditure had been incurred since its inception in 2010.

1.2.5.2 Receipts and payments of the Board

The details of receipts and payments of the Board during the period from 2017-18 to 2021-22 were as given in **Table 1.2.11**:

¹⁸ State Bank of India A/c No. xxxxx8906, opened on 04.07.2009.

¹⁹ (i) State Bank of India A/c No. xxxxx4172, opened on 27.08.2010 and is in operation; (ii) Bank of India A/c No. xxxxx3111, opened on 20.11.2017 and is in operation; (iii) HDFC Bank A/c No. xxxxx7180, opened on 05.11.2020 and is in operation; and (iv) Union Bank of India A/c No. xxxxx2601, opened on 13.08.2020 and is in operation.

²⁰ State Bank of India A/c No. xxxxx6008, opened on 06.08.2010.

Table-1.2.11: Receipts and payments of the Board during 2017-2022

(₹ in crore)

Year			2017-18	2018-19	2019-20	2020-21	2021-22	Total
Opening Balance			585.73	755.88	981.46	1201.00	1413.64	--
Receipts during the year	General Fund		1.37	1.03	1.08	0.59	1.30	5.37
	Cess Fund	Cess	143.48	217.22	240.69	223.30	310.13	1,134.81
		Interest	41.39	45.58	70.74	70.20	51.09	279.00
	Beneficiaries Contribution Fund		2.17	2.73	3.86	7.90	6.91	23.57
	Total		188.41	266.55	316.37	301.99	369.43	1,442.75
Total Fund available			774.14	1,022.42	1,297.82	1,502.99	1,783.07	--
Expenditure	Scheme		16.85	39.43	92.37	86.14	78.95	313.74
	Admn. Expenses		1.41	1.55	4.46	3.21	2.53	13.15
	Total		18.26	40.98	96.83	89.35	81.48	326.89
Closing balance			755.88	981.46	1,201.00	1,413.64	1,701.59	--
Percentage of unspent balance to total fund available			97.64	95.99	92.54	94.06	95.43	--

Source: Departmental records.

From **Table 1.2.11**, it can be seen that

- A total fund of ₹1,783.07 crore was available with the Board as on 31 March 2022 which increased from ₹774.14 crore in 2017-18.
- Total receipts of cess were ₹1,134.81 crore during 2017-18 to 2021-22. Cess receipts increased from ₹143.48 crore in 2017-18 to ₹310.13 crore in 2021-22 indicating increase of 116.15 per cent.
- Interest earned on investment of cess receipts was in the range of ₹41.39 crore (21.97 per cent) to ₹70.74 crore (22.36 per cent) of the total receipts during 2017-18 to 2021-22. Interest income showed a fluctuating trend from ₹41.39 crore (2017-18) to a high of ₹70.74 crore (2019-20) which then declined to ₹51.09 crore (2021-22) due to interest rate variations.
- Out of total fund of ₹1,783.07 crore available, the Board could utilise ₹326.89 crore during 2017-18 to 2021-22 leaving a balance at the end of each year between ₹755.88 crore and ₹1,701.59 crore.
- While yearly expenditure on welfare schemes was in the range of ₹16.85 crore (2.18 per cent of total fund) during first three years in 2017-18 to ₹92.37 crore (7.12 per cent of total fund) in 2019-20, it declined to ₹86.14 crore (5.73 per cent of total fund) in 2020-21 and to ₹78.95 crore (4.43 per cent of total fund) in 2021-22.
- Whereas year-end fund balances increased consistently from ₹755.88 crore in 2017-18 to ₹1,701.59 crore in 2021-22, expenditure of the Board remained stagnant during the last three years of 2019-20 to 2021-22. The percentage of unspent balances to total funds available ranged from 92.54 per cent to 97.64 per cent in the period covered by the audit.

It was also observed that as much as 68.46 *per cent* to 93.03 *per cent* of the total registered beneficiaries (if one-time assistance given during COVID-19 is excluded) were not covered under any of the envisaged schemes during the five-year period. This position is also borne out by the beneficiary survey conducted by Audit as discussed in **Paragraph 1.2.4.3.4** of the Report.

Thus, from the details of receipts and payments of the Board, it is evident that the objective of the Welfare Fund constituted for providing welfare benefits to registered workers as envisaged under Act/Rules was not largely fulfilled or ensured.

1.2.5.3 Poor budgetary performance

Section 25 of the Act read with Section 264 of the State Rules, 2007 provided that the Board shall prepare during each year its budget for the next financial year showing the estimated receipts and expenditure of the Board and forward the same to State Government for sanction and approval.

Details of estimated receipts and expenditure *vis-à-vis* actual receipts and expenditure for the five-year period 2017-18 to 2021-22 was as given in **Table 1.2.12**:

Table-1.2.12: Budgetary provision *vis-à-vis* actual expenditure and savings

(₹ in crore)

Year of Budget	Date of sending Budget to Government	Period of delay taking March of previous financial year as last month for sending	Budget		Actuals		Savings on actual expenditure over budgeted expenditure (per cent)
			Receipts	Expenditure	Receipts	Expenditure	
2017-18	01.12.2017	8 Months	180.28	747.96	188.41	18.26	729.70 (97.56)
2018-19	13.06.2018	2 Months 12 Days	241.28	968.90	266.55	40.97	927.93 (95.77)
2019-20	01.07.2019	3 Months	319.77	783.74	316.37	96.83	686.92 (87.65)
2020-21	05.08.2021	4 Months 4 Days	NP	231.72	301.99	89.35	142.37 (61.44)
2021-22	03.11.2022	7 Months 2 Days	NP	293.72	369.43	81.48	212.24 (72.26)
Total			741.33	3,026.04	1,442.75	326.89	2,699.16 (89.20)

Source: Data/information furnished by the Board. NP-Not prepared.

From **Table 1.2.12**, it can be seen that

- Against the total budgetary provision of ₹3,026.04 crore during 2017-18 to 2021-22, expenditure was only to the extent of ₹326.89 crore resulting in savings of ₹2,699.16 crore which constituted 89.02 *per cent*.
- While the annual budgetary provision was showing decreasing trend from ₹747.96 crore in 2017-18 to ₹293.72 crore in 2021-22 (60.73 *per cent* decrease), the yearly savings against budgetary provision reduced correspondingly from a high of 97.56 *per cent* in 2017-18 to 61.44 *per cent* in 2020-21 and to 72.26 *per cent* in 2021-22 which was still very significant.
- The expenditure on schemes and administrative purposes against the budgetary provision ranged only between 2.44 *per cent* and 38.56 *per cent* during the audit period, indicating that the budgetary exercise was not done with due diligence keeping in view the trend of expenditure in the previous years. Further, its submission to GoA for approval was also delayed by more than two to eight months during the audit period.

This situation points to the need for streamlining budgetary process to ensure timely approval of budget and to achieve higher performance in expenditure towards implementation of schemes as envisaged in the Act.

The Department accepted (October 2023) the audit observation.

1.2.5.4 Investments of fund

Rule 294 of the State Rules, 2007 provided that all moneys belonging to the fund may be invested in the nationalised banks or scheduled banks or in the securities referred to in clauses (a) to (d) of Section 20 of the Indian Trust Act, 1882. Further, as per the Hon'ble Supreme Court judgement²¹ (February 2012), funds available with Welfare Boards which have not been disbursed or are not likely to be disbursed within a short period should be properly invested.

Audit noticed that the Board invested its entire surplus funds available with it at the beginning of the year in nationalised banks.

Further test-check of investments of funds during 2017-18 to 2021-22 showed that the Board did not avail higher rate of interest offered by other nationalised banks in three cases as per details given in **Table 1.2.13**:

Table-1.2.13: Investment of unutilised funds

Date of quotation (date of investment)	Total investment (₹ in crore)	Rate of interest accepted	Higher rate of interest available	Loss of interest (rate difference)	Loss Amount (₹ in crore)
20 Feb 2018	68.20	6.60 (Bank of India)	6.83 (Punjab & Sind Bank)	6.83-6.60= 0.23	0.16
01 March 2021	89.61	3.56 (Union Bank)	5.20 (Canara Bank)	5.20-3.56= 1.64	1.47
01 April 2021	20.86	3.65 (Bank of Baroda)	5.25 (Punjab National Bank)	5.25-3.65= 1.60	0.33
Total	178.67				1.96

Source: Data/information furnished by the Board.

It can be seen from **Table 1.2.13** that due to non-availing of higher rate of interest offered by other banks, the Board sustained a loss of ₹1.96 crore towards interest income on its investment of ₹178.67 crore during five-year period.

The Department accepted (October 2023) the audit observation and stated that engagement of specialised firm is under consideration.

1.2.5.5 Non-recovery of advances

Audit observed that the Board released an amount of ₹22.47 lakh in January 2021 as advances to LW Department, Government of Assam for conducting recruitment tests of Grade –IV and Drivers under the Commissioner of Labour, Assam (₹15.97 lakh), and to Assam Labour Welfare Society (₹6.50 lakh) in December 2021 for registration-cum-ceremonial distribution of e-shram card.

The Board, however, had not taken any action to recoup the amount of advances released to the above two parties as of March 2022.

²¹ Writ Petition No. 318 of 2006.

1.2.5.6 Non-reconciliation of bank balances

The Board operated four savings bank accounts for receipt of cess either through direct deposit in the bank accounts or through bank instruments like drafts, cheques, *etc.* The establishment and operational expenses of the Board were made from five bank accounts²².

Audit, however, observed that the Board did not conduct bank reconciliation for the year 2017-18 to 2019-20. Bank reconciliation for year ended 31 March 2021 and 31 March 2022 was carried out and there was unreconciled difference of ₹26.26 crore between the cash book balance and pass book balance of previous years in respect of four out of nine bank accounts. The result of bank reconciliation for these differences was not on record.

1.2.5.7 Shortage of human resources

The Hon'ble Supreme Court issued directions (January 2010) to all States for formation of Welfare Boards with adequate full-time staff within three months.

Audit, however, noticed that the Board did not have any permanent employees on its payroll since its inception (2008). The Board Headquarters office at Guwahati and district offices were being run by contractual staff during the audit period. Details of sanctioned posts *vis-à-vis* persons in position were as given in **Table 1.2.14**:

Table-1.2.14: Status of manpower as of March 2022

Board Headquarter office			
Designation	Sanctioned Post	Persons in position	Vacant
Project Manager	1	0	1
Office Assistant	8	4	4
Accounts Assistant	4	1	3
Driver	3	3	0
Office Peon	2	2	0
Total	18	10	8
Districts Offices			
Office Assistant	64	56	8
Office Peon	13	13	0
Total	77	69	8

Source: Data/information provided by the Board.

It can be seen from **Table 1.2.14** that against 18 and 77 sanctioned posts in the Board headquarters office and district offices, 10 posts and 69 posts were filled up respectively by contractual staff. There was vacancy against eight posts each at Board headquarters office and the district offices as of March 2022 respectively.

Thus, the total vacancy position of 16 posts in both the Board office and district offices would have had an adverse effect on the Board's effectiveness in budgetary management and implementation of various welfare schemes for the beneficiaries.

²² (i) State Bank of India Current A/c No. xx6008 and xx8906; (ii) Union Bank of India Savings A/c No. xx2600; (iii) Assam Gramin Bikash Bank Savings A/c No. xx15844; and (iv) IDBI Bank Savings A/c No. xx1878.

The Department stated (October 2023) that action is being taken for manpower engagement.

1.2.6 Implementation of Welfare Schemes

1.2.6.1 Status of schemes executed by the Board

The Board is mandated to provide the benefits detailed under Section 22 of the Act. Further, Section 24 (2) of the Act mandated the Board to utilise the Fund for discharging functions under Section 22. In compliance with the Act, GoA notified (August 2008) 15 schemes to be implemented by the Board in Assam.

Audit noticed that the Board incurred an expenditure of ₹313.66 crore towards implementation of 15 schemes during 2017-18 to 2021-22. Year-wise details of welfare schemes implemented during 2017-18 to 2021-22 were as shown in **Table 1.2.15**:

Table-1.2.15: Year wise details of benefit disbursed

(₹ in crore)

Sl. No.	Name of Scheme	2017-18	2018-19	2019-20	2020-21	2021-22	Total	Percentage to total expenditure
1	Skill development Training Cost	-	17.86	38.02	7.90	24.36	88.14	28.09
2	Education Assistance	12.98	8.36	21.49	9.14	17.23	69.20	22.05
3	One Time assistance during Pandemic	-	-	1.56	40.69	-	42.25	13.47
4	Stipend to Trainees	-	5.78	9.79	6.84	10.77	33.18	10.57
5	Health Check-up	0.04	1.53	11.37	8.62	8.35	29.92	9.53
6	General Pension	0.91	2.84	4.53	6.83	10.54	25.66	8.18
7	Death benefit (including funeral assistance)	1.14	1.02	2.93	1.90	3.96	10.96	3.49
8	Night Shelter	-	-	-	3.14	2.31	5.45	1.74
9	Medical Assistance	0.49	0.73	1.18	0.73	0.69	3.83	1.22
10	Aam Aadmi Bima Yojana (AABY)	1.28	1.27	1.26	-	-	3.81	1.21
11	Disability Pension	0.01	-	0.14	0.04	0.34	0.53	0.20
12	Marriage Assistance	-	0.02	0.03	0.12	0.31	0.48	0.15
13	Cash Award	-	0.01	0.06	0.07	0.07	0.21	0.07
14	Family pension	-	0.01	0.01	0.02	0.02	0.06	0.02
15	Maternity Benefits	-	-	-	-	0.02	0.02	0.01
Total		16.85	39.43	92.37	86.04	78.97	313.66	

Source: Data/information furnished by the Board.

Audit observed from **Table 1.2.15** that out of ₹313.66 crore spent on welfare schemes during 2017-18 to 2021-22, ₹288.35 crore (91.90 per cent of the total expenditure) was spent on six schemes mentioned at Sl. No.1 to 6.

It is evident that the Board accorded higher priority on schemes relating to skill development, education and training, health check-up and general pension during the entire five-year period. Expenditure on direct benefits/transfer schemes was 67.88 per cent of the total expenditure (₹212.92 crore).

This can be attributable to both lack of initiative on the part of the Board for greater outreach to increase higher coverage of workers and lack of awareness about the schemes benefits amongst the beneficiaries as already pointed out in **Paragraph 1.2.4.3.4**.

Thus, there is need for greater awareness campaign and publicity and outreach for registered and unregistered workers to encourage them to avail the benefits of the schemes both in the Headquarters and district offices.

1.2.6.2 Observation on selected welfare schemes

Audit selected 10 schemes for detailed examination based on random sampling wherein three schemes were with moderate amount of financial assistance, two schemes having no beneficiaries and five schemes with maximum amount of financial assistance.

1.2.6.2.1 Six schemes with moderate financial assistance including two zero beneficiaries

Six welfare schemes with moderate amount of financial assistance were examined in the sampled districts and audit findings are as shown in **Table 1.2.16**:

Table-1.2.16: Status of six schemes during the period 2017-18 to 2021-22

Sl. No.	Name of Scheme	Categories of Schemes	Total expenditure incurred (₹ in crore)	Audit Findings
1	Marriage Assistance	Moderate	0.48	As per Rule 286 of the Rules, 2007, building workers having continuous membership for five years shall be eligible to get financial assistance of ₹25,000 for the marriage of up to two children. Further, a female/male member of this Fund is also eligible for this assistance for her/his own marriage. An application in Form No. XLIV shall be submitted along with such other documents such as marriage certificate by the concerned authority. Audit noticed that between 2017-18 and 2021-22, an amount of ₹48 lakh was disbursed among 174 beneficiaries. Audit test checked ten cases involving ₹2.50 lakh pertained to the three ²³ out of five sampled districts and found that the benefits were disbursed as per the provision of the Rules.
2	Cash Award	Moderate	0.21	The scheme was instituted to give cash awards to the wards of beneficiaries as incentives for pursuing higher education in every districts at the rate of ₹5,000, ₹4,000, ₹3,500 to those wards who scored above 75 per cent, above 65 per cent to less than 75 per cent and above 55 per cent to less than 65 per cent marks in High School examination in a particular year. A total of ₹0.21 crore was disbursed among 592 beneficiaries in the State during 2017-18 to 2021-22, out of which ₹4.86 lakh was given towards cash awards to 129 wards of beneficiaries in Kamrup (M) and Golaghat districts out of five sampled districts till March 2022.

²³ Kamrup: seven cases, Lakhimpur: two cases & Cachar: one case.

Sl. No.	Name of Scheme	Categories of Schemes	Total expenditure incurred (₹ in crore)	Audit Findings
3	Disability Pension	Moderate	0.53	Board was to sanction an amount of ₹2,000 per mensem plus ₹100 per month for every completed year of service from the date of registration as disability pension every month to those beneficiaries who are permanently disabled due to paralysis, leprosy, T.B., accidents, etc. In addition, the beneficiary will be eligible for an ex-gratia payment of not more than three lakh depending upon the percentage of disability and subject to such conditions as may fixed by the Board. Audit noticed that an amount of ₹0.53 crore was given to 26 beneficiaries between 2017-18 and 2021-22.
4	Maternity Benefits	Moderate	0.02	As per scheme guidelines, women workers who are registered under the Board shall be entitled to ₹20,000 as maternity benefit on submission of application in Form XXXIII along with other specified documents such as birth certificate of the child. During 2017-18 to 2021-22, a total of 12 applications were received by the Board and ₹2.40 lakh was disbursed. The low coverage of the scheme during the period was due to lack of awareness among the workers.
5	Aam Aadmi Bima Yojana (AABY)	Zero Beneficiary	3.81	The Aam Aadmi Bima Yojana (AABY) is a GoI social security scheme administered through Life Insurance Corporation of India (LIC) that provides Death and Disability cover to unorganised workers. As per the scheme guidelines, the dependents of the beneficiaries were to get a lump sum amount of ₹30,000 in case of normal death and ₹75,000 in case of accidental death. Audit noticed that the Board implemented the scheme from September 2011 to 2018-19. The scheme was discontinued from 2019-20 onwards. The Board under this scheme had forwarded 253 death cases to LIC for disbursement of benefits against which only 144 cases were settled by LIC. The claims of remaining 109 beneficiaries were still pending with the LIC since June 2020, the present status (August 2023) of which was not known to the Board. Thus, the Board failed to take up the matter with the LIC and take corrective steps so as to provide the benefit to the eligible beneficiaries. For the period 2019-20, an amount of ₹1.26 crore was paid to LIC in September 2019. However, it was refunded back to the Board in July 2020 due to lack of Aadhar and bank details of the beneficiaries which were not provided by the Board. Since then, the scheme was discontinued.

Sl. No.	Name of Scheme	Categories of Schemes	Total expenditure incurred (₹ in crore)	Audit Findings
6	Advance for purchase or construction of house	Zero Beneficiary	0.00	As per Rule 277 of the Assam BOCW Rules, 2017, the Board may on application by a member, sanction an amount not exceeding ₹ 5.00 lakh for purchase of flat, ₹ 2.00 lakh for purchase of land and ₹ 3.00 lakh for construction of house. However, the scheme was not implemented as the Board Members were of the opinion (Board minutes, October 2018) that before advancing any loan the credit worthiness of the beneficiaries should be ascertained.
Total			5.05	

Source: Data provided by Board.

1.2.6.2.2 Five schemes with maximum financial assistance including one moderate and one zero beneficiary scheme

(i) Skill Development Training

Government of India, Ministry of Labour and Employment, Directorate General of Employment & Training (DGE&T) launched (November 2014) “Recognition of Prior Learning (RPL)” scheme for construction workers and their eligible dependent children with instructions to all State Governments to implement the scheme from the Cess collected by the Board. Clause 3.7 of the RPL states that the skills up-gradation initiative should incorporate a robust impact evaluation mechanism that will assess training effectiveness, placement/work enablement due to increase in skills and the subsequent income increase through evaluation at intervals of five weeks, 25 weeks and 50 weeks post certification by an independent anchor.

The Model Welfare Scheme of GoI (October 2018) *inter-alia* provided that while adopting the Skill Development Scheme by the State Boards, the Skill Development activities should be converged with the State Skill Development Missions *i.e.*, Assam Skill Development Mission (ASDM) in case of Assam. For awarding Skill certificate to trainees, minimum 80 *per cent* attendance was required to undergo final assessment examination.

Audit, however, observed that in contravention of the conditions laid down by ASDM for issue of certificates to 15,211 selected beneficiaries, the Board executed two fresh agreements (September 2018) with two separate Assessment/Certification Agencies²⁴ for the final examination at the cost of ₹1,000 per trainee. As per clause 2 A(i) of the new agreements, each of the enrolled trainees was eligible for assessment and certification irrespective of attendance.

Consequently, the Board spent an amount ₹1.52 crore for providing certificates to all the 15,211 trainees who appeared in the final examination irrespective of attendance.

²⁴ M/s ITRC Technologies Pvt. Ltd., Indore, Madhya Pradesh and M/s Moksha Consultancy (P) Ltd., Guwahati.

Audit noticed that only 2,555 candidates had fulfilled the criteria of minimum 80 *per cent* attendance. Though all the workers were given certificates, as many as 12,656 beneficiaries (83 *per cent*) did not fulfil the requirement of ASDM for final assessment examination. Thus, these workers were not imparted the skill development training as per the prescribed class attendance to enhance their skill level.

Moreover, the Board did not carry out any impact evaluation on the effectiveness, placement or work enablement and income increase of these workers post certification as required under the RPL scheme of GoI. The impact of skill development has not been assessed by the Board.

(ii) One-time financial assistance to beneficiaries during COVID-19 pandemic

To compensate the loss of wages of BOC workers due to imposition of lockdown in the State to prevent the spread of COVID-19 pandemic, GoA instructed (March-April 2020) the Board to provide financial assistance from the Welfare Fund to all the registered beneficiaries @ ₹2,000 per beneficiary (in two instalments of ₹1,000 each) into their respective bank accounts through Direct Benefit Transfer mode.

Audit noticed that the Board disbursed financial assistance of ₹2,000 per beneficiary (in two instalments) only to 2.29 lakh (52.77 *per cent*) out of 4.34 lakh registered beneficiaries at the time of disbursement of financial assistance against Covid 19 pandemic due to lack of bank account details in respect of the remaining 2.05 lakh beneficiaries. No initiative to obtain bank account details from the registered workers was taken by the Board apart from merely issuing instructions to district offices for furnishing details of bank accounts of registered beneficiaries which was neither obtained nor pursued actively till the end of 2020-21.

Due to lack of adequate action of the district offices and deficiencies in maintenance of records of registered beneficiaries by the Board and its 33 district offices, an amount of ₹41.00 crore involving 2.05 lakh beneficiaries (47.23 *per cent*) was not disbursed in violation of Government instructions and these beneficiaries were deprived of the financial assistance benefits entitled by them.

The Department stated (October 2023) that the online portal is under development by the NIC to address all such problems.

(iii) Annual Financial assistance to beneficiaries for Health Check-Up

Rule 284 of the State Rules, 2007 (Amended 2017) states that the Board may subject to the availability of cess fund, sanction financial assistance to registered beneficiaries having continuous membership a sum of ₹5,000 once in a year for his or her annual health check-up in any hospital. The beneficiaries are required to submit valid medical documents of Health Check-up within the period of one month to their respective Registering Officers failing which they shall not be eligible for the benefit in the next year.

Audit observed that the Board in its meeting held in October 2018, approved disbursement of benefits under annual health check-up in two categories: ₹3,000 for beneficiaries up to 40 years of age and ₹5,000 for beneficiaries above 40 years of age. The total expenditure of ₹29.92 crore was incurred for 80,579 beneficiaries out of 6.46 lakh registered beneficiaries during the period 2017-18 to 2021-22.

A test-check in five sampled district offices showed that the financial assistance was disbursed from Board's Headquarters office to beneficiaries through Direct Bank Transfer (DBT) without ensuring proper utilisation of the amount by collecting documentary evidence of health check-up done by the beneficiaries. The district officials did not maintain any data either in physical or digital form to ascertain the numbers of beneficiaries who had applied for health check-up benefits and received the amount during the period of Audit.

Thus, the Board spent ₹29.92 crore for 80,579 beneficiaries during the five-year period without ensuring actual medical check-up done by the beneficiaries. In the absence of such records, whether the expenditure was incurred for the purpose it was released could not be vouchsafed in Audit.

The Department accepted (October 2023) the audit observation.

1.2.6.2.3 Payment of death benefits to dependents

Rule 281 (2) of State Rules, 2007 provided that a nominee who is entitled to death benefit shall submit to the Secretary of the Board or any other officer authorised by him an application in Form No. XXXVI. A certificate regarding the death/accidental death issued by a government doctor not below the rank of an Assistant Surgeon shall be produced along with the application and other documents specified by the Board. Further, Rule 281 provided ₹50,000 for natural death and ₹3.00 lakh for accidental death for dependent family members of deceased workers. The Model Welfare Schemes for BOC Workers and Action Plan for strengthening implementation machinery (MWS) of GoI provided a timeline of 60 days from the date of death of the beneficiary for making compensation under "Life and Disability."

Audit observed that the Board disbursed an amount of ₹10.95 crore to 1,226 nominees of deceased beneficiaries during 2017-18 to 2021-22. The position of disbursement of death benefits in five sampled districts was as given in **Table 1.2.17**:

Table-1.2.17: Details of death benefit disbursement in five sampled districts during 2017-2022

Name of the Districts	Number of nominees of deceased workers	Number of death cases	Amount of disbursement (In lakh)	Delay at Board (after receipt of application from Districts offices)
Cachar	49	29	18.62	Up to 6 months
		7	3.9	7 to 12 months
		13	9.5	No date of receipt of applicants
Dhemaji	81	49	34.85	Up to 6 months
		19	10.5	7 to 12 months
		13	9.75	Records not maintained
Golaghat	248	185	135.28	Up to 6 months
		35	21.96	7 to 12 months
		5	2.76	13 to 18 months
		1	0.55	19 to 24 months
		22	14.72	Records not maintained
Kamrup (M)	33	18	15.00	Up to 6 months
		5	7.79	7 to 12 months
		1	0.56	13 to 18 months
		3	1.66	18 to 24 months
		6	3.37	Records not maintained

Name of the Districts	Number of nominees of deceased workers	Number of death cases	Amount of disbursement (In lakh)	Delay at Board (after receipt of application from Districts offices)
Lakhimpur	219	147	96.9	Up to 6 months
		25	18.95	7 to 12 months
		2	1.11	18 to 24 months
		45	35.05	Records not maintained
Total	630	630	442.78	

Source: Data furnished by the Board.

From **Table 1.2.17**, it can be seen that the Board disbursed ₹4.43 crore to 630 nominees of deceased workers under the death benefit scheme in five sampled districts which is 40.46 per cent of total disbursement. There was a delay in processing of cases after receipt of the claim at the Board's office for a period ranging from one month to 121 months. The Board stated (November 2023) that finalisation of the claims was delayed due to shortage of man-power.

Thus, the Board did not disburse the claim of death benefits within the prescribed period of 60 days to provide immediate relief to the members of the deceased beneficiaries.

The Department accepted (October 2023) the audit observation.

1.2.6.2.4 Delay in completion of Night Shelter at Guwahati for construction workers

Ministry of Labour and Employment directed (July 2017) all State Governments/UTs to make provisions for accommodation/labour shed cum night shelter for the BOC workers as the construction workers are predominantly of migratory nature and move from one place to other in search of work. In order to mitigate their hardships, the State Governments were advised to facilitate night shelter in the areas of their concentration.

The Board approved (November 2017) a proposal for construction of one-night shelter at the premises of Labour Commissioner office, Guwahati. The work was entrusted (February 2019) to Assam State Housing Board (ASHB) at an estimated cost of ₹7.96 crore and work order was issued (March 2019) by the Board after tendering (February 2019) with value of the work being ₹7.85 crore. The work was scheduled to be completed within 24 months (*i.e.*, March 2021) from the date of issue of work order. The status of progress of work was as per details given in **Table 1.2.18**:

Table-1.2.18: Details of progress of work for construction of Night Shelter, Guwahati

Sl. No	Stages of Work	Date of action	Gap period (approx.)
1	Instruction by Ministry of Employment to provide Night Shelter	11.06.2017	21 Months
2	Decision of the Board to construct Night Shelter in Guwahati	07.11.2017	
3	Approval of plan and estimate by Assam State Housing Board	22.05.2018	
4	Invitation of bids by ASHB	08.02.2019	
5	Issue of work order	08.03.2019	24 Months
6	Scheduled date of completion of work	08.03.2021	
7	Extension allowed up to	27.11.2021	08 Months
8	Second extension allowed up to	31.01.2022	3 Months

Source: Data furnished by the Board.

From **Table 1.2.18**, it can be seen that the work order for construction of night shelter at Guwahati for construction workers was issued in March 2019, which was 21 months after the direction of GoI (June 2017) to be completed by March 2021. The Board incurred a total expenditure of ₹5.45 crore as of March 2022 for the work. However, even after a lapse of 12 months after the target date of completion as of March 2022, the building remained incomplete.

Meanwhile, in August 2022, the Board approved additional works for the night shelter to include additional items such as conference hall, separate ladies' washroom, boundary walls, peripheral lights and tenders were invited on 04 January 2023.



The work order for the additional items of work was allotted on 15 February 2023 at an additional cost of ₹3.15 crore with the stipulation to complete the work within six months *i.e.*, 14 August 2023. However, as on the date of Audit (August 2023) only 89 *per cent* of the work was completed after lapse of approved six months' extension time. Now, the target date of completion has been further extended to September 2023.

Though the work was scheduled to be completed in January 2022, due to inclusion of additional items of works which were not initially planned and envisaged, the building could not be completed till the date of Audit (August 2023) and the total cost of project had gone up to ₹11.11 crore (₹7.96 crore + ₹3.15 crore).

Thus, even after a lapse of two and half years from the targeted date of completion (March 2021), the night shelter could not be completed and ₹5.45 crore invested by the Board remained unfruitful on the date of Audit (August 2023).

1.2.7 Conclusion

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (the Act) and the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) to regulate the employment and conditions of service and provide safety, health and welfare measures to building and other construction workers.

Audit noticed several instances of non-compliance to the provision of Acts/Rules in regard to age criteria, penal provision for non-submission of notice by the employers, format of Accounts, constitution of the Board and Board members, holding of meetings, *etc.*

The LW Department registered 12,658 establishments during 2017-18 to 2021-22 which showed an increasing trend. However, in five selected districts, registration of establishments showed a decreasing trend. Only 1,679 (10 *per cent*) out of 17,270 establishments in test checked 10 sampled Local Bodies/Development Authorities and

10 sampled works executing divisions were registered with the LW Department and the remaining 15,591 (90 *per cent*) establishments remained unregistered during the Audit period.

Moreover, the Board did not maintain a database for establishments and the registers maintained did not have the full details of the establishments. The system of registration of establishments was weak and ineffective, thus impacting the coverage of eligible beneficiaries.

The increase in the number of registered beneficiaries ranged between 42.15 *per cent* and 69.10 *per cent* during 2017-18 to 2021-22. However, the total number of workers registered (6,45,562 as on March 2022) with the Board (65 *per cent*) was much lower than the estimated workers of 10 lakh projected by LW Department.

While the registration of establishments in the five sampled districts showed a decreasing trend, the number of registered workers with the Board was increasing. Wide variation was noticed in the ratio of registered establishment *vis-à-vis* registered workers in the test checked districts, where the increase in registered establishments did not result in a corresponding increase in registration of beneficiaries. This was indicative of weakness in monitoring and control of registration process of establishments and workers.

The publicity and awareness campaign was ineffective as 68 to 82 *per cent* of the registered workers surveyed were neither aware of the Board and its welfare schemes nor had received any benefits. Out of 438 workers surveyed, 51 workers (11.64 *per cent*) were not registered with the Board. The Board did not conduct any survey to identify unregistered workers at various worksites through inspection nor had created a database for registration of workers during the Audit period.

The Board did not have any mechanism to know cess amount receivable, collected and remitted by different agencies. Monitoring of construction activities, verification of assessment and collection of cess were not carried out by the Board during the Audit period.

The Board could show only annual receipt of cess based on balances reflected in the bank accounts maintained by the Board. There was no mechanism in the Board to carry out reconciliation of the cess receivable from different sources with actual receipt of the cess in their bank accounts. Due to lack of action on the part of Assessing Officers, assessment of cess, receipt and collection of cess *vis-à-vis* actual remittances or deposit of cess to the Board were not checked or verified. Due to absence of online cess deposit, the present system of cess collection was through drafts/cheques and RTGS, NEFT mode without any dedicated portal for capturing details of cost of construction, establishment/work, and supporting challans and documents, *etc.* The actual cess receivable was not assessed under the manual system and maintenance of records was poor and total cess due was not quantifiable.

Health and Safety norms were notified by the Government, but compliance to the norms was weak and not followed by the employers at worksites. No inspection to ensure compliance was conducted by the Department/Board.

The Board submitted its budget to GoA for approval with delays ranging from more than two to eight months during the audit period. While receipts under the Funds were showing an increasing trend and investment of the fund balances reached upto 85.67 per cent to 93.72 per cent of the balance fund available during the five-year period, expenditure on the schemes not only decreased since 2019-20 but it also could cover only up to 6.97 per cent to 31.54 per cent of the total registered beneficiaries in all the years except during 2020-21. From 68.46 per cent to 93.03 per cent of registered beneficiaries were not covered under any of the envisaged schemes during the five year period (if one-time assistance given during COVID-19 is excluded).

There was lack of efficient management of budgetary expenditure. The budget proposals are un-realistic, weak scheme implementation capacities lead to huge year end fund balances despite substantial accumulation of funds over the years.

1.2.8 Recommendations

- *GoA may strengthen registration machinery of the Board/LW Department to effectively identify the workers and establishments eligible for registration by*
 - *creation of an integrated IT portal/ application for online registration of establishment, workers, cess assessment (assessors, cess deductors/ collectors including Local Bodies/ Authorities) and cess deposit system;*
 - *conducting regular inspection by LOs and LIs; and*
 - *ensuring mandatory submission of returns by employers;*
- *The Board may streamline budgetary process to ensure timely approval of budget and improve its expenditure towards implementation of schemes as envisaged in the Act;*
- *The Board may undertake regular awareness campaign and publicity of various schemes among the registered and unregistered workers to increase coverage of beneficiaries and help them in availing the benefits.*

Labour Welfare Department

1.3 Performance Audit on Working of Assam Tea Employees Provident Fund Organisation

Assam Tea Plantation Provident Fund (ATPPF) was established in September 1955 which was subsequently renamed as Assam Tea Employees' Provident Fund Organisation (ATEPFO) in June 2014 to provide social security benefits to the workers employed in tea plantations and factories in Assam. ATEPFO implements four social security schemes viz., Provident Fund (PF), Pension Fund, Deposit Link Insurance, and Gratuity schemes for employees of Tea Estates (TEs) and Factories. TEs are to deposit both employees and employer's share of PF contributions to ATEPFO. Audit observed that there was shortfall in enrolment of labourers as well as deposit of PF contributions by the TEs. ATEPFO had not fixed any timelines for issue of recovery proceedings against the defaulting TEs in deposit of PF contributions. Statutory interest against many defaulting TEs were also not imposed. With regard to the settlement of claims, about 61 per cent to 90 per cent of family pension claims

were outstanding at the end of every year during the audit period which was mainly due to absence of timeline for submission and processing of claims by TEs. Payment of family pensions to existing 1,591 family pensioners was discontinued due to non-submission/ non-updation of bank details and other related documents since 2016. ATEPFO had invested a portion of funds in corporate bonds without ensuring safety giving rise to possible loss of invested amount and receivable interest. ATEPFO was lacking centralised database of subscribers and was unable to generate online PF statements for its subscribers.

Highlights:

- *As of March 2022, a total of 573 out of 1,197 TEs involving 39,120 tea workers were not covered under PF scheme as required under the Rules.*

(Paragraph 1.3.9.1.1)

- *There was shortfall in deposit of PF contribution of ₹315.45 crore at the end of March 2022 by 334 TEs (including ATCL TEs) and out of these, non-deposit/ delay in deposit of PF contribution was to the extent of five years by 83 per cent of the TEs.*

(Paragraphs 1.3.9.1.2& 1.3.9.1.3)

- *The unrealised statutory interest from defaulting TEs for non-deposit of PF contribution within the prescribed time frame was ₹74.15 crore as of March 2022. Further, ATEPFO was yet to impose statutory interests against 315 TEs (excluding ALCL TEs) for non-deposit of PF contribution as of March 2022 in violation of the provisions of the Act.*

(Paragraph 1.3.9.1.7)

- *During the years 2017 to 2022, 87 per cent to 96 per cent of Provident Fund claims and 99 per cent of pension claims were settled, however, clearance of family pension cases was only 10 per cent to 39 per cent.*

(Paragraph 1.3.9.2)

- *‘PF earnings and Distribution Account’ was showing a negative balance in three out of five years i.e., -₹9.45 crore in 2019-20, -₹33.16 crore in 2020-21 and -₹53.81 crore in 2021-22 due to transfer of a portion of PF earnings/returns to Pension Fund Account.*

(Paragraph 1.3.10.1)

- *Due to investments made by ATEPFO in certain Corporate Bonds without keeping in view the criteria of safety which started defaulting in payment of interest since the year 2019-20 resulted in loss of interest to the tune of ₹11.42 crore. Besides there is probability of loss of its invested fund in six such bonds to the tune of ₹69.61 crore on maturity in various periods till September 2027 of which three bonds involving ₹24.92 crore already matured between August 2022 and November 2023 but not repaid.*

(Paragraph 1.3.10.4)

- *ATEPFO incurred extra expenditure to the extent of ₹4.41 crore during 2018-19 to 2021-22 beyond the administration cost levied on TEs. Such extra expenditure on administration cost resulted in reduction of PF Administration fund corpus accumulated over a period of time.*

(Paragraph 1.3.13)

- *ATEPFO was yet to implement centralised subscriber's database for PF subscribers as a result, it was not able to generate and issue Annual PF statements online and PF details could not be made available to the subscribers through the system.*

(Paragraph 1.3.16.1.1)

- *A total of 1,994 claims of Provident Fund, Pension, Family Pension and DLI scheme involving ₹14.01 crore settled by ATEPFO were not credited to the bank account of the concerned beneficiaries due to reasons for failed transactions as of March 2022. Out of this, 52 per cent cases pertaining to 2017-18 and 2018-19 were pending for more than three years.*

(Paragraph 1.3.16.2)

- *There was shortfall in annual inspection of registered TEs by ATEPFO and it ranged from 578 TEs (52 per cent) to 910 TEs (79 per cent) during the year 2017-18 to 2019-20. Out of 1,146 TEs enrolled under ATEPFO as of March 2019, a total of 221 TEs were not inspected even once during the entire three-year period from 2017-18 to 2019-20.*

(Paragraph 1.3.18.1)

- *Disposal of grievances by ATEPFO was not adequate as less than 50 per cent of the complaint cases only could be disposed of within 30 days. The Grievance Redressal System was still on offline mode and the follow up mechanism and feedback system was weak.*

(Paragraph 1.3.18.4)

1.3.1 Introduction

The Tea Plantation Industry of Assam is more than 200 years old and produces about 51 per cent of the total tea production of the country. In order to provide social security benefits to the workers employed in tea plantations and factories in Assam, Government of Assam (GoA) passed Assam Tea Plantations Provident Fund Scheme Act, 1955 (Assam Act X of 1955). Accordingly, Assam Tea Plantation Provident Fund (ATPPF) was established (September 1955) which was subsequently renamed as Assam Tea Employees' Provident Fund Organisation (ATEPFO) in June 2014. The Act was also amended from time to time and was called as The Assam Tea Plantations Provident Fund and Pension Fund and Insurance Fund Scheme Act, 1955 since 1984.

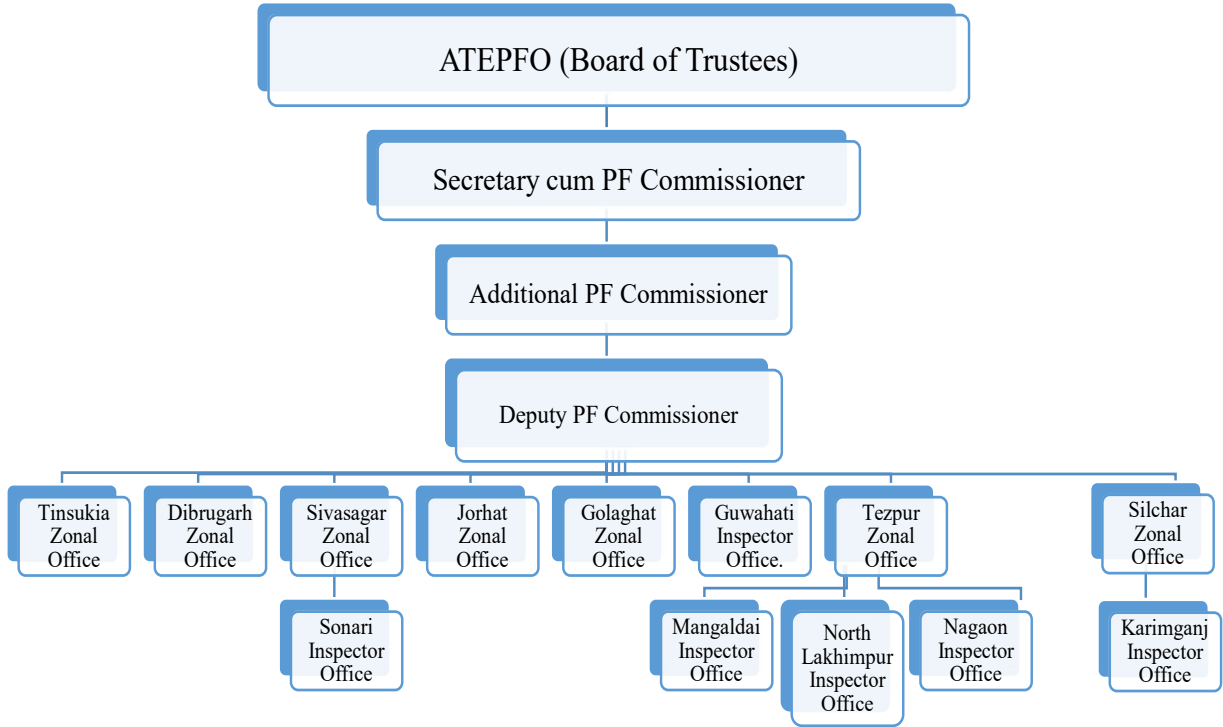
Further, in exercise of the powers conferred under Section 3 of the Act, GoA framed Assam Tea Plantations Provident Fund Scheme (1955), Pension-cum-Family Pension Scheme (1968/1972) and Deposit Linked Insurance Fund Scheme (1984). Another

scheme, namely, Assam Gratuity Fund Scheme was introduced in 2017 for the workers and employees employed in tea plantations and factories. These funds and schemes are being administered and implemented by ATEPFO. As on 31 March 2022, 1,197 Tea Estates/ factories where ten or more employees were employed on any day of the twelve months preceding the enforcement of the scheme were registered under ATEPFO. The ATEPFO implemented four schemes namely, Provident Fund Scheme, Pension-cum-Family Pension Scheme, Deposit Linked Insurance Scheme and Gratuity Fund Scheme.

1.3.2 Organisational Set up

ATEPFO is administered by a Board of Trustees (BoT) consisting of Chairman, Vice Chairman nominated by Government of Assam (GoA), four officials of GoA representing the State Government and four members representing both the employees and employers each. The Board of Trustees is assisted by the Executive Committee and Investment Committee consisting of six members each. The Secretary-cum-Provident Fund Commissioner is ex-officio member of BoT. The organisation had a three tier administrative structure for implementation of schemes such as (i) Head administration (ii) Zonal administration and (iii) Inspectorate administration. The organisational set up of ATEPFO was as depicted in **Chart-1.3.1**:

Chart-1.3.1



Source: Departmental records.

ATEPFO is headed by the Secretary cum PF Commissioner who acts as Chief Executive Officer (CEO). The CEO is further assisted by the Additional Provident Fund Commissioner and the Deputy Provident Fund Commissioner. The Head Office provided guidelines and procedures for the operation of the Zonal and Inspectorate Offices.

There were seven Zonal Offices²⁵ (ZO) and six Inspectorate Offices²⁶ (IO) as of March 2022. Zonal Offices are headed by the Assistant Provident Fund Commissioners assisted by Fund Control Officers, Assistant Fund Control Officers and Auditors.

The Officers of the Zonal and Inspectorate Offices conduct inspections in Tea Estates/ Factories for ensuring compliance to provisions of the social security schemes and submit their inspection reports to the Head Office.

1.3.3 Audit Objectives

The Performance Audit was conducted to:

- make an assessment of various schemes and its compliance with the prescribed policy, rules, guidelines, *etc.*
- assess management of fund in accordance with the provisions of the law.
- see that the registered Tea Estates/ Factories were enrolled for entitlement of all the benefits of the schemes as per the provision of the Assam Tea Plantations Provident Fund and Pension Fund and Insurance Fund scheme.
- assess the effectiveness of all the schemes among the Tea estate employees in Assam and existence of public grievance redressal mechanism for disposal of subscriber's grievance.
- compare the facilities provided by ATEPFO *vis-à-vis* similar schemes implemented by Employees Provident Fund Organisation (EPFO) of Government of India.

1.3.4 Audit Criteria

The criteria for the Performance Audit were as the following:

- Assam Budget Manual, 2012.
- Assam Financial Rules, 1939.
- General Financial Rules, 2017.
- The Assam Tea Plantations Provident Fund Scheme Act, 1955 as amended from time to time and Schemes and Rules framed thereunder.
- The Code on Wages Act, 2019.
- The Indian Trust Act, 1882.
- The Occupational Safety, Health and Working Conditions Code, 2020.
- EPF Miscellaneous Provisions Act, 1952 and Schemes framed thereunder.

1.3.5 Audit scope and Methodology

The Performance Audit commenced with an Entry Conference on 08 August 2022 with the Additional Commissioners of ATEPFO wherein the objectives, criteria and scope of audit were discussed. Representatives from Finance and Labour and Welfare Department also participated in the Conference.

²⁵ Dibrugarh, Tinsukia, Sivsagar, Jorhat, Golaghat, Tezpur, Silchar.

²⁶ Karimganj, Nagaon, Mongoldoi, North Lakhimpur, Sonari & Guwahati.

The Performance Audit covered a period of five years from 2017-18 to 2021-22. The Audit covered implementation of schemes and fund management by the ATEPFO. Audit examined records of various schemes in sampled Zonal and Inspectorate offices and the tea estates followed by examination of documents and conduct of physical verification in 30 selected TEs, and conducted beneficiary survey of 600 tea garden workers in 30 selected TEs.

The audit findings were discussed in Exit Meeting held on 01 November 2023 with the Principal Secretary, Labour and Welfare Department, GoA and Secretary cum PF Commissioner, ATEPFO including other representatives from Finance Department. Replies and views of the Department and ATEPFO have suitably been incorporated in the Report wherever applicable.

1.3.6 Audit sampling

ATEPFO had a total of seven Zonal Offices and six Inspectorate Offices spreading over Assam; out of which, three Zonal Offices (43 *per cent*), namely, Silchar, Tinsukia and Tezpur were selected on the basis of number of TEs with geographical representation for detailed audit examination. For selection of Zonal Offices, various factors, *viz.*, geographical locations, total Provident Fund subscribers, total claims settled during 2017-18 to 2021-22, total number of TEs defaulting in payments, *etc.*, were also considered²⁷.

During the audit of the three sampled Zonal offices, one to four number of Inspectorate Offices were selected for examination based on the findings from Zonal offices.

Selection of Tea Estates: For physical verification, a total of 30 out of 523 Tea Estates were selected by adopting criteria of 10 *per cent* of total tea plantations from each sampled Zone randomly subject to a maximum of 10 tea estates/ factories.

Beneficiary Survey: A total of 600 Tea estate workers (20 each from the 30 sampled TEs) who were beneficiaries of existing PF schemes and Pension schemes (with 33 *per cent* women representation) were surveyed to ascertain timely settlement of claims, extent of delay in settlement of claims/ receipt of Annual PF statement, status of literacy amongst workers/employees, payment of benefits, *etc.*

1.3.7 Acknowledgement

The office of the Accountant General (Audit), Assam would like to express its deep appreciation to officers and staff of the Assam Tea Employees Provident Fund Organisation for rendering active cooperation and assistance during audit.

²⁷ In three geographical strata, *viz.*, Upper Assam, Lower Assam and Barak Valley, 30 *per cent* of either Zonal and/or Inspectorate offices (Minimum one Zonal and/or Inspectorate office from each geographical strata) has been selected. The zones/inspectorates are selected based on the maximum number of tea estates therein. In upper Assam, Tinsukia zone having the largest number of TEs and Silchar zone being the only zone from Barak Valley were selected. As there is no zonal office in lower Assam, Tezpur zone from middle Assam is selected based on the number of TEs therein. During the inspection of ZO, IO has been considered for selection based on findings from the ZOs.

1.3.8 An overview on functioning of ATEPFO

ATEPFO implemented four social security schemes for the employees of tea plantations and factories in Assam during 2017-18 to 2021-22. Details of schemes, corpus of funds, numbers of claims settled, numbers of beneficiaries, financial outgo, respective sources of fund, eligibility criteria/benefits are given in **Appendix 1.3**.

The highlights of the above schemes are as presented below:

(i) *Provident Fund Scheme*

- PF subscribers grew from 9.98 lakh in 2017-18 to 12.09 lakh in 2020-21 which declined to 11.98 lakh in 2021-22.
- While the total PF contributions (employee and employer's share) during the five-year period was ₹3,436.50 crore, the PF interest earned on the contribution including opening balance and credited to the subscriber's account was ₹3,361.89 crore.
- Total of 1,34,193 PF claims were settled with a total financial outgo of ₹2,773.23 crore during 2017-18 to 2021-22.
- Total unclaimed PF balances by the subscribers after cessation/ retirement was to the extent of ₹5.41 crore during the period.
- The corpus/ closing balance of Provident Fund as of March 2022 was ₹11,932.16 crore which grew @ seven per cent to nine per cent from ₹8,604.21 crore in 2017-18 as detailed in **Table 1.3.1**.

✓ **Sources of Fund:** Equal share of PF Contribution @12 per cent of wages from employees and employers.

✓ **Eligibility criteria:** Any worker/ employee drawing wages up to ₹15,000 per month.

✓ **Benefits:** Total PF accumulation at the time of cessation/ retirement.

✓ **Rate of interest:** 7.5 per cent per annum during 2017-19 and thereafter at the rate of 7.00 per cent per annum during 2019-22.

Table-1.3.1: Corpus of Provident Fund

(₹ in crore)

Year	Nos. of registered TEs	Nos. of PF subscribers	Opening Balance	Contribution collected & due	Interest credited to the PF subscribers	Total settlements from PF	Closing Balance
2017-18	1,114	9,98,308	7,907.00	619.01	593.03	514.83	8,604.21
2018-19	1,146	10,49,292	8,604.21	616.09	645.32	574.98	9,290.64
2019-20	1,157	11,80,548	9,290.64	675.18	650.34	471.32	10,144.84
2020-21	1,167	12,09,297	10,144.84	634.66	710.14	588.71	10,900.93
2021-22	1,197	11,98,231	10,900.93	891.56	763.06	623.39	11,932.16
Total				3,436.50	3,361.89	2,773.23	

Source: Departmental records.

(ii) Pension cum Family Pension Scheme

- Alive pensioners and family pensioners as of March 2022 were 20,742 and 8,130 respectively.
- Total corpus of Pension-cum-Family Pension Fund as on March 2022 was ₹317.81 crore. The Fund grew from ₹181.93 crore in 2017-18 (seven per cent) to ₹317.81 crore (19 per cent) in 2021-22.
- The total financial outgo towards Pension cum Family Pension scheme was ₹791.58 crore during 2017-18 to 2021-22 respectively.

Pension:

- ✓ **Source of fund:** Share of transfer of interest earned in Provident Fund.
- ✓ **Eligibility criteria:** Retirement/Cessation from service on attainment of the minimum age of 50 years with minimum 10 years of qualifying service.
- ✓ **Benefits:** 90 per cent of total PF accumulation payable at the time of cessation from service and paid on monthly basis for 12 years after attainment of 58 years of age.

Family pension:

- ✓ **Source of fund:** Contribution from GoI @1.167 per cent of total wages.
- ✓ **Eligibility criteria:** Death while in service after completion of one year of continuous membership to the fund.
- ✓ **Benefits:** Monthly pension @ ₹1,000 (minimum) and ₹1,500 (maximum) based on PF accumulation at the time of death. Paid to spouse of the deceased subscriber till the date of death/remarriage, thereafter to the eldest child- son upto 18 years and daughter till 21 years or marriage whichever is earlier.
- ✓ In both the schemes, neither the pensioner nor family members are required to make any contributions.

(iii) Deposit Linked Insurance Scheme

- As many as 8,130 DLI claims were settled with financial outgo of ₹52.23 crore during 2017-2022.
- The Corpus of DLI fund as on March 2022 was ₹316.38 crore.
- Administrative cost by ATEPFO was between ₹3.76 crore in 2017-18 to ₹4.28 crore in 2021-22.

- ✓ **Sources of Fund:** Contribution from employer (0.5 per cent) and GoI (0.25 per cent) of total wages.
- ✓ **Eligibility criteria:** Death while in service, subject to minimum PF balance of ₹1,000 on the date of death.
- ✓ **Benefits:** Ranges from one lakh (Min) to two lakh (Max) paid to the dependent family member as based on PF balance at the time of death.
- ✓ No contribution was required to be made by the employees and family members for this benefit.

(iv) Gratuity Scheme:

- Total corpus of Gratuity Fund as of March 2022 was ₹97.27 crore.
- The financial outgo of Gratuity Scheme during 2018-19 to 2021-22 was ₹4.32 crore including ₹2.30 crore as gratuity payment to 311 beneficiaries and ₹2.02 crore as other expenses during 2018-2022.

- ✓ **Sources of Fund:** Contribution from employer @ four per cent of total wages of regular employees.
- ✓ **Eligibility criteria:** After rendering five years of continuous service/ death while in service.
- ✓ **Benefits:** Minimum of ₹1,000 and Maximum of ₹10 lakh after cessation/retirement.

1.3.9 Audit findings

1.3.9.1 Coverage of workers under PF Scheme

1.3.9.1.1 Enrolment of Tea workers

As per para 22(a) read with para 22(c) of Assam Tea Plantations Provident Fund and Pension Fund Scheme, 1968, every employee shall be compulsorily required to join the Scheme and become a member thereof immediately after enforcement of ATPPF Act.

Status of enrolment of workers under PF Scheme as of March 2022 was as shown in **Table 1.3.2:**

Table-1.3.2: Enrolment of workers under PF Schemes by TEs as of March 2022

Name of the Zone	No of TEs registered under ATEPFO	Nos. of TEs with		No. of eligible workers		
		Fully enrolled workers	Partially enrolled workers	To be registered	Actually registered	Not registered
Status in the State						
Assam	1,197	624	573	12,37,351	11,98,231	39,120
Status in the selected zones						
Tinsukia	255	123	132	2,65,343	2,60,455	4,888
Tezpur	158	93	65	3,12,238	3,05,908	6,330
Silchar	110	59	51	67,196	61,058	6,138
Total	523	275	248	6,44,777	6,27,421	17,356

Source: Information furnished by ATEPFO.

Audit noticed that in the State, all the employees of 624 out of 1,197 registered TEs were enrolled with ATEPFO under PF, however, all the employees of 573 TEs had not enrolled with ATEPFO as of March 2022, as required under the Scheme. Further, the total employees to be registered under PF scheme in respect of 1,197 TEs as of March 2022 was 12,37,351. However, 11,98,231 employees were enrolled under the scheme indicating a shortfall of 39,120 employees who were yet to subscribe to PF.

Similarly, in 523 registered TEs in the sampled zones, total workers/employees to be registered as of March 2022 was 6,44,777 of which, only 6,27,421 workers were covered under PF scheme by the TEs indicating shortfall in enrolment of 17,356 workers pertaining to 248 TEs.

Further, in six out of 30 sampled registered TEs in the three sampled zones, against total 8,408 employees as of March 2022, only 7,927 employees had enrolled with ATEPFO leaving a shortfall of 481 belonging to six TEs. The shortfall noticed in the six TEs was as shown in **Table 1.3.3:**

Table-1.3.3: TE wise details of non-enrolment of workers in six out of 30 selected TEs during 2017-18 to 2021-22

Name of Zone	Name of TE	Particulars	Years				
			2017-18	2018-19	2019-20	2020-21	2021-22
Tinsukia	Betjan	No of workers employed	2213	2351	2352	2454	2321
Tezpur	Seconee		897	888	1466	906	950
	Burrapahar		426	424	421	422	430
Silchar	Koombar		3682	3549	3590	3529	3499
	Arcuttipore		612	610	629	643	621
	Kalinagar		582	548	569	579	587

Name of Zone	Name of TE	Particulars	Years				
			2017-18	2018-19	2019-20	2020-21	2021-22
Tinsukia	Betjan	No of workers enrolled under PF Scheme	2016	2312	2319	2422	2291
Tezpur	Seconee		889	880	879	849	809
	Burrapahar		353	353	353	353	353
Silchar	Koombar		3644	3539	3543	3523	3489
	Arcuttipore		577	570	589	599	574
	Kalinagar		457	437	397	390	411
Tinsukia	Betjan	Shortfall in PF enrolment	197	39	33	32	30
Tezpur	Seconee		8	8	587	57	141
	Burrapahar		73	71	68	69	77
Silchar	Koombar		38	10	47	6	10
	Arcuttipore		35	40	40	44	47
	Kalinagar		125	111	172	189	176
Total shortfall during the year			476	279	947	397	481

Source: Information furnished by TEs.

Thus, a total of 39,120 tea workers belonging to 573 registered TEs in the State were deprived of the benefits of the Schemes as of March 2022.

In reply, ATEPFO stated that (October 2023) as of September 2023, additional 15,821 workers pertaining to the 352 out of 573 TEs have been enrolled under PF Scheme.

1.3.9.1.2 Shortfall in deposit of PF contribution by TEs

Section 3(3) read with section 11(A) of ATPPF Act, 1955 envisages that every employer shall deposit the PF contribution to ATEPFO within 30 days from the date of disbursement of wages.

The status of shortfall in deposit of PF contribution by the TEs during the period from 2017-18 to 2021-22 was as shown in **Table 1.3.4**:

Table-1.3.4: Status of PF contribution, receipt and shortfall during 2017-18 to 2021-2022

(₹ in crore)

Year	PF contribution outstanding at the beginning of the year	PF contribution due during the year	Total (2+3)	PF Contribution received during the year	Shortfall (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
2017-18	135.52	619.01	754.53	598.31	156.22
2018-19	156.22	616.09	772.31	693.62	78.69
2019-20	78.69	675.18	753.87	611.67	142.20
2020-21	142.20	634.66	776.86	655.46	121.40
2021-22	121.40	891.57	1,012.97	697.52	315.45
Total		3,436.51		3,256.58	

Source: Annual Accounts of ATEPFO.

From **Table 1.3.4**, it can be seen that the total PF contribution to be received by ATEPFO from 1,197 registered TEs during 2017-18 to 2021-22 was ₹3,572.03 crore (₹3,436.51 crore plus ₹135.52 crore). However, actual receipt of PF contribution during the period was ₹3,256.58 crore indicating a shortfall of ₹315.45 crore. The shortfall in deposit of PF contribution by the TEs at the end of each year ranged between ₹78.69 crore (10 per cent) in 2018-19 and ₹315.45 crore (31 per cent) in 2021-22.

Such huge short deposit of PF contribution to ATEPFO by TEs indicated that these amount were retained by the TEs during respective years thereby, adversely affecting PF corpus investment to that extent which could have earned interest income to the Fund.

While accepting the audit observations, ATEPFO (October 2023) stated that shortfall in deposit of PF contribution (excluding Assam Tea Corporation Limited (ATCL) gardens) had reduced to ₹77.41 crore as of September 2023.

1.3.9.1.3 Zone wise details of short deposit of PF contribution as of March 2022

Zone wise details of short deposit of PF contribution as of March 2022 were as shown in **Table 1.3.5**:

Table-1.3.5: Zone wise details of shortfall in deposit of PF contribution as of March 2022

Sl. No.	Name of the Zone	No. of defaulting TEs	Shortfall ²⁸ (₹ in crore)	Period of shortfall
1	Jorhat	40	8.75	13 days to 40 years
2	Golaghat	31	6.43	14 days to 39 years
3	Silchar	39	22.04	2 months to 21 years
4	Dibrugarh	96	33.94	9 days to 17 years
5	Sivsagar	32	20.28	13 days to 17 years
6	Tinsukia	26	27.54	3 months to 3 years
7	Tezpur	47	28.92	6 days to 5 years
8	Guwahati IO (HQ Office)	04	5.45	4 months to 19 years
Sub total		315	153.35	
9	ATCL TEs	19	156.96	Since April 2005
	Total	334	310.31	

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.5** that 334 out of 1197 TEs under seven zonal offices did not deposit their PF contribution to the tune of ₹310.31 crore to ATEPFO as of March 2022 in violation of the Act. The delay in deposit of PF contribution for different periods and number of TEs involved was shown in **Table 1.3.6**:

Table-1.3.6: Age wise shortfall in deposit of PF contribution by defaulting TEs as of March 2022

Sl. No.	Name of the Zone	No. of TEs	Shortfall (₹ in crore)	Period of non-deposit
1	Dibrugarh, Tinsukia, Silchar, Tezpur, Golaghat, Jorhat, Sivsagar and Guwahati IO	114	16.58	Upto 6 months
2	Dibrugarh, Tinsukia, Silchar, Tezpur, Golaghat, Jorhat, Sivsagar and Guwahati IO	65	37.35	6 months to 1 year
3	Dibrugarh, Tinsukia, Silchar, Tezpur, Golaghat, Jorhat and Sivsagar	99	66.45	1 year to 5 years
4	Dibrugarh, Silchar, Golaghat and Sivsagar	17	13.32	5 years to 10 years
5	Dibrugarh, Silchar, Golaghat, Jorhat, Sivsagar, Tezpur and Guwahati IO (including 19 ATCL TEs)	33	175.49	10 years to 20 years
6	Golaghat and Silchar	2	0.1	20 years to 30 years
7	Golaghat and Jorhat	4	1.02	Above 30 years
Total		334	310.31	

Source: Information furnished by ATEPFO.

From **Table 1.3.6**, it was seen that

²⁸ Zone-wise details of shortfall amount of ₹5.14 crore (₹315.45-₹ 310.31) were not furnished by ATEPFO.

- Default in deposit of PF contribution between 10 years to above 30 years involved 20 TEs (Sl. Nos. 5 to 7) for an amount of ₹19.65 crore (excluding ₹156.96 crore of ATCL TEs) are depicted in **Appendix 1.4**.
- Five to 10 year defaulters involved 17 TE (Sl. No. 4) for an amount of ₹13.32 crore.
- 99 TEs (Sl. No. 3) defaulted payment of PF contributions for ₹66.45 crore for one to five years.
- As many as 179 TEs (53 *per cent*) defaulted for one month to one year in payment of ₹53.93 crore PF contribution (Sl. Nos. 1 & 2).

Thus, in majority of TEs (278 (Sl. Nos. 1 to 3) out of 334 TEs *i.e.*, 83 *per cent*), non-deposit/ delay in deposit of employees' PF contribution was to the extent of five years. These defaulting TEs were liable to pay interest @ 15 *per cent* per *annum* on the arrears till deposited under Section 11 of the Act and penalty with imprisonment for a term which may extend to one year or with fine which may extend ₹5,000 or with both under Section 7(I) of the Act.

1.3.9.1.4 Short deposit of PF contribution in three sampled zones and 30 selected TEs

In three sampled zones, the status of deposit of PF contribution is given in **Table 1.3.7**:

Table-1.3.7: Details of PF contribution in sampled zones and 30 selected TEs as of March 2022

Name of selected ZO	No of registered TEs	No of TEs not defaulted	No of defaulted TEs	Shortfall (₹ in crore)	Period of shortfall			
					Upto one year	Between one year and five years	Between five years and 10 years	More than 10 years
Tinsukia	255	229	26	27.54	13	13	0	0
Tezpur	158	111	47	28.91	42	5	0	0
Silchar	110	71	39	22.04	9	19	8	3
Total	523	411	112	78.49	64	37	8	3

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.7** that in three sampled zones, out of 523 TEs, 112 TEs defaulted in depositing their contribution involving ₹78.49 crore and 90 *per cent* of which (101 nos.) defaulted for one month to five years.

Details of 11 out of 30 selected TEs which defaulted in depositing PF contribution (March 2022) were as shown **Table 1.3.8**:

Table-1.3.8: Details of 11 TEs which defaulted in depositing PF contribution.

Name of the Zone	Name of the Defaulted TEs	No. of enrolled PF subscribers	Shortfall (₹ in crore)	Period of shortfall	
				Up to one year	Between one year and five years
Tinsukia	Dehing	4,265	1.01	✓	
	Hillika	3,375	2.51		✓
	Itakholi	3,040	0.59	✓	
	Margherita	6,789	1.12	✓	
Sub Total		17,469	5.23		
Tezpur	Pertabghur	3,130	1.80	✓	
	Tarajulie	3,339	1.04	✓	
	Seconee	809	0.63	✓	
Sub Total		7,278	3.47		

Name of the Zone	Name of the Defaulted TEs	No. of enrolled PF subscribers	Shortfall (₹ in crore)	Period of shortfall	
				Up to one year	Between one year and five years
Silchar	Arcuttipore	574	1.02		✓
	Goombira	509	0.06	✓	
	Pallorbond	1,271	3.45		✓
	Poloi	330	0.02	✓	
Sub Total		2,684	4.55		
Total		27,431	13.25		

Source: information furnished by ATEPFO.

As shown in **Table 1.3.8**, 11 TEs failed to deposit ₹13.25 crore involving 27,431 workers for upto one year in eight cases and in three cases up to five years.

Thus, shortfall in deposit of PF contribution to ATEPFO in three sampled zone worked out to ₹78.49 crore involving 112 TEs. In 30 selected TEs, 11 TEs had defaulted in depositing PF contribution amounting ₹13.25 crore involving 27,431 workers as of March 2022.

In reply, ATEPFO stated (October 2023) that shortfall in deposit of PF Contribution by the TEs reduced to ₹24.45 crore and ₹10.04 crore in three sampled zones and in nine selected TEs respectively, as of September 2023.

1.3.9.1.5 No timeline fixed for issue of Recovery Certificate and Attachment of TEs, etc.

Under Section 15(B)(i) a, b & c of the Act (amended in 2016), ATEPFO is empowered to recover the default amount from the employers. The mode of recovery process prescribed in the Recovery Manual (July 2016) includes issuance of notice, filing FIR/ Criminal cases, 3rd party notice, Recovery Certificate and Attachment and sale of TEs.

The status of action initiated by ATEPFO against the 315 (excluding 19 ATCL TEs which is discussed separately at **Para 1.3.9.1.6**) defaulters as of March 2022 was as given **Table 1.3.9**:

Table-1.3.9: Status of action initiated against 315 defaulters in depositing PF contribution as of March 2022

Sl. No.	Category	Time line followed by ATEPFO	Total number of actions initiated against defaulting TEs	Status of action as on 31 March 2022
(i)	Reminder	15 days after completion of 30 days grace period	94	27
(ii)	Final Reminder	15 days from the date of issue of Reminder	128	53
(iii)	Notice for initiation of Recovery Proceedings	No timeline prescribed	81	30
(iv)	FIR/Cr. Case	No timeline prescribed	79	39
(v)	3 rd Party/ Broker Notice ²⁹	No timeline prescribed	14	3
(vi)	Recovery Certificate	No timeline prescribed	63	58
(vii)	Attachment	No timeline prescribed		7
(viii)	Action yet to be initiated	-		98
Total			459	315

Source: Information furnished by ATEPFO.

²⁹ In case of default in payment by a TE, total receivable default amount is assigned to 3rd party/Broker (Recovery Agent) by the ATEPFO for recovery of the same.

ATEPFO had initiated action for recovery of outstanding PF contributions by following seven stages and the status of action initiated against the number of defaulting TEs as of March 2022, was as under:

- A. Reminder:** A total of 94 reminders were issued to defaulting TEs, but further action yet to be initiated against the remaining 27 TEs (ranging three days to 37 months).
- B. Final Reminder:** 128 final reminders have been issued to the defaulting TEs but further action was yet to be initiated against remaining 53 TEs (ranging from three days to 24 months).
- C. Notice for Recovery Proceedings:** Notices for initiation of recovery proceedings have been issued to 81 defaulting TEs, of which no further action had been initiated against 30 TEs.
- D. FIR/Cr. Case:** A total of 79 FIR/Cr. Case have been issued to the defaulting TEs of which next course of action was yet to be initiated against 39 TEs.
- E. 3rd Party/Broker Notice:** 3rd Party/Broker Notice have been issued against 14 defaulting TEs, but further action against 3 TEs was pending.
- F. Recovery Certificate:** A total of defaulting 63 TEs were issued recovery certificate but action was yet to be taken against the defaulting 58 TEs.
- G. Attachment:** Seven TEs are in the attachment stage.
- H. Action yet to be taken:** No action was taken against 98 defaulting TEs.

Audit observed that no timelines were fixed for action to be taken subsequent to final reminder for issue of recovery proceedings till attachment of the defaulting TEs. In the absence of such timelines, action for recovery of default amount was not taken in a time bound manner.

ATEPFO in its reply stated (October 2023) that the matter would be placed before the Board of Trustees for fixing timelines in SOP for recovery proceedings including attachment of defaulting TEs.

1.3.9.1.6 Progress on action taken against the defaulting 315 TEs by ATEPFO as of December 2022

As of December 2022, the number of defaulting TEs had gone down to 197 TEs and were at different stages of action initiated by the Organisation as shown below:

- Out of 197 TEs, first reminders and final reminders were issued after the expiry of grace period of 30 days to 31 TEs.
- 65 TEs were in the stage of notice for recovery proceedings and FIR.
- 81 TEs were in the stage of 3rd party notice (30 TEs) and recovery certificates (51 TEs) stage.
- 15 TEs were in attachment stage.
- Action yet to be initiated against five TEs.

Thus, as of December 2022, number of defaulting TEs had reduced by 37 per cent to 197 TEs from 315 TEs (₹153.35 crore) as of March 2022. The outstanding default amount against 197 TEs stood at ₹130.10 crore (excluding ATCL TEs) as on the date

of audit (December 2022). In respect of ATCL TEs, the amount yet to be recovered towards default of PF contributions was ₹156.96 crore involving 20,994 workers. Audit further observed that ATEPFO took two to three years to issue recovery certificate from the due date of issue of final reminders.

Audit further noticed that in respect of five TEs (Khanikar, Hatigarh and Pradeep TEs in Dibrugarh zone, Moabund TE in Jorhat zone, Dubba TE in Sivasagar zone), no action has been initiated by the ATEPFO even after nine months of close of financial year March 2022 without any recorded reasons as on the date of audit (December 2022).

Thus, ATEPFO may take further effective action to recover the outstanding PF contribution of ₹130.10 crore from defaulting 197 TEs as per the Rules. There is a need to prescribe specific time-frame for each stage of recovery proceedings to ensure that actions are initiated within a specific timeframe.

ATEPFO in its reply (October 2023) stated that actions had been initiated against the defaulting TEs.

1.3.9.1.7 Position of levy and realisation of 15 per cent statutory interest on delayed deposit of PF contribution

As per Section 11 (A) of ATPPF Act, 1955, if an employer (TE) fails to deposit the PF contribution to ATEPFO within 30 days from the date of disbursement of wages, TE shall be liable to pay statutory interest at the rate of 15 per cent per annum on the arrear contribution till it is deposited.

Status of levy and realisation of 15 per cent statutory interest from the defaulting TEs for non-deposit of PF contribution within the prescribed time frame was as shown in **Table 1.3.10:**

Table-1.3.10: Details of realisation of statutory interest from defaulted TEs as of March 2022

(₹ in crore)

Year	Statutory interest due at the beginning of the year	Statutory interest levied during the year	Total (2+3)	Statutory interest realised during the year (per cent)	Shortfall (per cent) (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
2017-18	47.09	6.83	53.92	7.21 (13%)	46.71 (87%)
2018-19	46.71	13.34	60.05	8.83 (15 %)	51.22 (85%)
2019-20	51.22	9.00	60.22	9.66 (16 %)	50.56 (84%)
2020-21	50.56	14.52	65.08	10.36 (16 %)	54.72 (84%)
2021-22	54.72	25.97	80.69	6.54 (8 %)	74.15 (92%)
Total		69.66		42.60 (36%)	

Source: Information furnished by ATEPFO.

From **Table 1.3.10**, it can be seen that ATEPFO had levied 15 per cent statutory interest amounting ₹69.66 crore on the defaulting 473 TEs covering the period from 2017-18 to 2021-22. Actual realisation of statutory interest was ₹42.60 crore {36 per cent of ₹116.75 crore (₹47.09 crore plus ₹ 69.66 crore)} leaving year end interest due for recovery at ₹74.15 crore. The yearly realisation of interest ranged between 8 and 16 per cent of the total due interest during the years concerned. The unrealised statutory interest increased from ₹47.09 crore involving 237 TEs to ₹74.15 crore

against 489 TEs in March 2022. The outstanding recovery of interest amount against the total default amount at the end of each year was between 84 *per cent* and 92 *per cent* during the audit period.

ATEPFO was yet to impose statutory interests against 315 TEs (except ATCL TEs) defaulting TEs for non-deposit of PF contribution as of March 2022 in violation of the provisions of the Act.

ATEPFO stated (October 2023) that statutory interest would be levied after the default amount is deposited by the concerned TEs.

1.3.9.1.8 Position of Levy and realisation of Statutory interest in three sampled zones and 30 TEs selected

In three sampled zones, the status of levy and realisation of statutory interest during the period from 2017-18 to 2021-22 was as shown in **Table 1.3.11**:

Table-1.3.11: Status of levy and realisation of statutory interest in three sampled zones

(₹ in crore)

Zone	Statutory interest due at the beginning of 2017-18	Statutory interest levied during 2017-22	Total (2+3)	Statutory interest realised during 2017-22	Shortfall as of March 2022 (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
Tinsukia	3.86	6.07	9.93	2.12	7.81
Tezpur	5.81	21.15	26.96	8.04	18.92
Silchar	5.30	5.68	10.98	3.97	7.01
Total	14.97	32.90	47.87	14.13	33.74

Source: Information furnished by ATEPFO.

From **Table 1.3.11**, audit noticed that out of ₹47.87 crore (₹32.90 crore plus ₹14.97 crore) statutory interest levied in three sampled zones against 254 TEs as of March 2022, a total of ₹14.13 crore (30 *per cent*) only was realised by the ATEPFO resulting in short recovery of ₹33.74 crore (253 TEs).

Audit further noticed that 21 out of the 30 selected TEs under three sampled zone defaulted in deposit of PF contribution to ATEPFO. Consequently, statutory interest amounting to ₹2.65 crore was levied on these TEs as of March 2022. The details of levy and realisation of statutory interest in respect of 21 defaulting TEs as of March 2022 is shown in **Appendix 1.5**. Out of ₹2.65 crore statutory interest due from 21 TEs, ATEPFO could realise only ₹1.42 crore (54 *per cent*) leaving ₹1.23 crore (44 *per cent*) yet to be realised from the remaining 15 TEs as of March 2022.

Thus, the extent of realisation of statutory interest due from the defaulting TEs was 36 *per cent* at the State level, 30 *per cent* in the three sampled zones and 54 *per cent* of the total amount due was realised by ATEPFO from 21 defaulting TEs. Due to absence of any further provision of penalty in the Act/Recovery Manual for delay in deposit of statutory interest, huge amount of statutory interest (₹74.15 crore) was outstanding for realisation as of March 2022.

1.3.9.1.9 Non-submission of Annual Returns (Form-5) and action initiated by ATEPFO

As per paragraph 25(a) of ATPPF Scheme, 1968, every TE is required to furnish their Annual Return in Form-5 showing each PF member's opening balance, contribution,

advance, interest earned and closing balance to the Board. Thereafter, ATEPFO shall issue Annual PF statement to the beneficiaries within 90 days from the date of scrutiny of Annual Return. Thus, Form-5 is a pre-requisite for issue of annual PF statement by the Organisation.

Age-wise status of non-submission of Annual Returns up to March 2021³⁰ as well as action initiated by ATEPFO against defaulting TEs as of March 2022 was as shown in **Table 1.3.12**:

Table-1.3.12: Age-wise analysis of non-submission of Annual Returns(Form-5) by defaulting TEs and action initiated by ATEPFO

No of defaulting TEs	Period of delay	Action initiated by ATEPFO			
		Reminder	Notice	Cr. Case/ FIR	No Action
49	Up to 2 years	37	7	-	5
88	Between 2 year and 5 years	30	52	2	4
78	Between 5 years and 10 years	10	50	14	4
22	More than 10 years	4	5	4	9
237	Total	81	114	20	22

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.12** that 237 TEs (20 per cent) out of total 1,167 TEs had defaulted in submission of Annual Return (Form-5) in violation of the Rules as of March 2021. Out of these, extent of delay in submission of Form-5 ranged up to two years in 49 TEs (21 per cent), from two to five years in 88 TEs (37 per cent) and five to above 10 years in 100 TEs (42 per cent).

ATEPFO, however, initiated action only against 215 out of 237 TEs (91 per cent) as of March 2022, without any recoded reasons, by following three stages of action as detailed below:

- Reminders/Final reminders were issued to 81 TEs (34 per cent).
- Notices for legal proceedings were issued to 114 TEs (48 per cent).
- FIR/criminal cases were filed against 20 TEs (nine per cent).

Action was yet to be initiated against 22 TEs (nine per cent), of which five TEs had defaulted upto two years and nine TEs for more than 10 years.

In reply, ATEPFO stated (October 2023) that out of 22 defaulting TEs, 15 TEs are non-functional/closed and three TEs had submitted the returns. Thus, action was initiated against two defaulting TEs who did not submit their Annual Return (Form-5) till September 2023 but action was pending against other two TEs.

1.3.9.1.10 Status of submission of Annual Return (Form-5) in three sampled zones and actions initiated by ATEPFO

In the three selected sampled zones, status of submission of Annual Return by TEs as of March 2022 was as shown in **Table 1.3.13**:

³⁰ Data was not available for the year 2021-22 as ATEPFO stated that generation of Annual Return would be made through online mode from 2021-22 onwards. However, the process is still under trial and yet to be implemented fully.

Table-1.3.13: Status of non- submission of Form-5 in three sampled zones and 30 selected TEs upto March 2021 and action taken by ATEPFO as of March 2022.

Name of selected Zones	No. of registered TEs	No. of defaulted TEs	Period of default				No. of TEs against which	
			Up to two year	Between two year and five years	Between five years and 10 years	More than 10 years	Action initiated	No action initiated
Tinsukia	255	56	7	9	33	7	54	2
Tezpur	158	32	15	13	4	0	31	1
Silchar	110	9	5	3	1	0	7	2
Total	523	97	27	25	38	7	92	5

Source: Information furnished by ATEPFO.

From **Table 1.3.13**, it can be seen that 97 out of 523 TEs defaulted in submission of Annual Return in Form-5 to ATEPFO. In respect of 27 TEs, the period of default was up to two years, while in 63 TEs, the period of default was two to 10 years.

However, no action had been initiated against five TEs (five *per cent*) as of March 2022 in the three sampled zones. The period of default of these 5 entities ranged from 1 to 7 years.

In 30 selected TEs under the three sampled zones, 29 TEs had submitted the Annual Returns up to 2020-21 except for one TE (Dehing under Tinsukia zone) which submitted the Returns up to the year 2019-20.

Thus, 237 (20 *per cent*) out of 1,167 TEs at the State level, 97 (19 *per cent*) out of 523 TEs in the three sampled zones and one out of 30 selected TEs did not comply with the requirement of submission of Annual Return.

Due to non-submission of Annual Returns by 237 TEs as required under Rules, ATEPFO was not able to issue Annual PF Statements to these TEs for the subscribers working under them.

1.3.9.1.11 Issue of Annual PF Statements

As per paragraph 25(b) of ATPPF Scheme, 1968, the ATEPFO shall issue an Annual PF statement in Form-5A showing the amount at credit in the subscriber's account which shall be prepared after Annual Returns (Form-5) submitted by the TEs have been audited by the Board, and which shall be furnished to subscribers through the employer of the TE concerned.

The status of issue of Annual PF statement to the subscribers for the Financial Year (FY) 2017-18 to 2020-21 was as shown in **Table 1.3.14**:

Table-1.3.14: Status of issue of Annual PF statement to TEs for the FY 2017-18 to 2020-21

Financial year	No. of registered TEs	No. of enrolled subscribers	No. of TEs to whom Annual PF statement issued	No. of PF subscribers involved	No. of deprived PF subscribers
2017-18	1,114	9,98,308	56	42,711	9,55,597
2018-19	1,146	10,49,292	46	81,505	9,67,787
2019-20	1,157	11,80,548	24	26,902	11,53,646
2020-21	1,167	12,09,297	677	6,08,110	6,01,187
2021-22	1,197	11,98,231	Online generation of Annual PF Statement is under process.		

Source: Information provided by ATEPFO.

From **Table 1.3.14**, it can be seen that ATEPFO did not issue Annual PF statements to a large number of subscribers ranging between 6.01 lakh and 11.54 lakh subscribers for FY 2017-18 to 2020-21 till the date of audit (December 2022).

Audit further observed that 237 out of 1,167 TEs (as of March 2021) had not submitted their Annual returns to the Board due to which PF members of these establishments were not provided with Annual PF statements.

Further, due to delay/ non-submission of annual returns (Form-5) by TEs, 6.01 lakh beneficiaries (42 *per cent*) of 490 TEs were denied Annual PF statements showing amount at credit of member's account for FY 2020-21.

Moreover, though 29 out of 30 selected TEs had submitted Annual Returns up to year 2020-21, however, none of the subscribers of these TEs had received PF statements for FY 2020-21 as detailed in **Appendix 1.6**.

While accepting audit observations, ATEPFO stated (October 2023) that Annual PF Statements had been issued to 686 TEs involving 6.16 lakh beneficiaries as of September 2023 and online generation of PF statement would be introduced from January 2024.

1.3.9.1.12 Delay in payment of PF contribution by TEs under ATCL

Assam Tea Corporation Limited (ATCL) was established on 09 February 1972 as per the Companies Act, 1956 under the administrative control of Industries & Commerce Department, GoA. The main objective of ATCL was to safeguard the future of the Tea Industry and to protect the interest of workers and increase employment potentialities.

As of March 2022, there were 20,994 employees under 19 TEs of ATCL registered under ATEPFO. However, due to an acute financial crisis, ATCL TEs had defaulted in depositing employees and employers share of PF contribution since 2005. The status of default in PF contribution by ATCL TEs up to March 2022 was as given in **Table 1.3.15** (TE wise details are shown in **Appendix 1.4**):

Table-1.3.15: Details of default PF contributions in ATCL TEs as of March 2022.

Sl. No.	Component	Period of default	Amount involved (₹ in crore)
1	PF contribution	2005-06 to 2021-22	189.39
2	Total arrear PF contribution deposited for the period up to March 2022		(-)32.43
3	Balance of arrear dues as of March 2022(1-2)		156.96
4	15 <i>per cent</i> statutory interest on default PF contribution up to March 2022		229.68
Grand Total (3+4)			386.64

Source: Information furnished by ATEPFO.

From **Table 1.3.15**, it can be seen that total default amount on PF contribution and statutory interest stood at ₹419.07 crore (₹189.39 plus ₹229.68 crore), of which only ₹32.43 crore (*eight per cent*) was deposited with ATEPFO till March 2022 and the outstanding PF contribution and interest was ₹386.64 crore.

Due to non-deposit of PF contributions by ATCL TEs to ATEPFO, retired/ceased workers were given the benefits of PF scheme by ATEPFO from its own Fund pending receipt of arrears from ATCL as of March 2022.

In reply, ATEPFO stated (October 2023) that as of September 2023, ATCL had deposited entire outstanding PF contribution to the Fund and 15 *per cent* statutory interest due on delay deposit of PF contribution was to be deposited.

1.3.9.1.13 Non-submission of Periodical Returns by TEs

As per paragraph 24 (e) of ATPPF Scheme, 1968, every employer of TEs shall be required to collect and deposit the employee and employer's share of PF contribution to ATEPFO within 30 days of disbursement of wages and submit Form-1 to ATEPFO along with a receipt for the deposit containing number of PF members for which the wage payment was made and deduction and deposit of PF contribution thereon for that period. In case of default in submission of Form-I by the TEs, ATEPFO may initiate action against the defaulting TEs by way of criminal proceedings under paragraph 46 (e) of the ATPPF Scheme, 1968.

The status of delay in submission of Form-1 by the defaulting TEs and action initiated by ATEPFO as of March 2022 were as detailed in **Table 1.3.16**:

Table-1.3.16: Status of non-submission of Form-1 and action initiated by ATEPFO as of March 2022

Nos. of TEs involved	Period of non- submission of Form-1	Nos. of reminder issued	Criminal case initiated	No action initiated
20	Up to 1 year	1	2	17
30	Between 1 year and 5 years	7	15	8
16	More than 5 years	5	3	8
22	Since registered under ATEPFO	4	13	5
88	Total	17	33	38

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.16** that 88 out of total 1,197 registered TEs defaulted in submission of Form-1 as of March 2022. The extent of delay in submission of Form-1 ranged from 1 day to one year in 20 TEs (23 *per cent*), and from 1 year to 5 years in 30 TEs (34 *per cent*) and more than 5 years in 16 TEs (18 *per cent*). Twenty-two TEs did not submit any return since their registration under ATEPFO as of March 2022 from November 2009 to January 2022.

ATEPFO, however, initiated action against only 50 out of 88 TEs (57 *per cent*) in the form of issue of reminders and filing of criminal cases as of March 2022 as given below.

- Reminders were issued to 17 TEs (19 *per cent*);
- Criminal cases filed against 33 TEs (38 *per cent*); and
- Action was yet to be initiated against 38 TEs (43 *per cent*), the default period was between December 2000 and February 2022.

ATEPFO while accepting the audit observation stated (October 2023) that action had been initiated against the defaulting TEs.

1.3.9.1.14 Status of submission of Periodical Returns in three sampled zones and 30 selected TEs and action initiated by ATEPFO

In three selected zones, the status of submission of Monthly Return in Form-1 by TEs as of March 2022 was as given in **Table 1.3.17**:

Table-1.3.17: Status of non- submission of Form-1 in three sampled zones and action taken by ATEPFO as of March 2022.

Name of the selected zones	Total No of TEs	Nos of defaulted TEs	Period of default				Nos of TEs to which reminder issued	No. of TEs to which	
			Up to one year	Between one year and five years	Between five and 10 years	More than 10 years		Criminal Case initiated	No action was initiated
Tinsukia	255	27	3	16	4	4	9	15	3
Tezpur	158	7	6	1	0	0	2	0	5
Silchar	110	1	0	1	0	0	0	0	1
Total	523	35	9	18	4	4	11	15	9

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.17** that 35 out of 523 TEs under the three sampled zones had defaulted in submission of Form-1 as of March 2022. The extent of delay in submission of Form-1 ranged from one day to one year in nine TEs (26 *per cent*), one year to five years in 18 TEs (51 *per cent*) and more than five years in eight TEs (23 *per cent*) as of March 2022.

Action against 26 out of 35 TEs (74 *per cent*) had been initiated by ATEPFO as mentioned below.

- Reminders were issued to 11 TEs (31 *per cent*);
- Criminal cases were filed against 15 TEs (43 *per cent*); and
- No action was initiated against nine TEs (26 *per cent*), the default period being between January 2020 and February 2022.

In respect of 30 selected TEs, none of the TEs had defaulted in submission of Monthly Return (Form-1) as of March 2022.

Thus, despite failure of 88 TEs in submission of Periodical Returns for furnishing information such as number of PF member and wage payment made and deduction and deposit of PF contribution, ATEPFO had not taken effective steps in many cases ranging between 43 *per cent* at the state level and 26 *per cent* in sampled zones.

Moreover, as many as 22 TEs had not submitted any returns since their registration (November 2009 to January 2022) as of March 2022, but no action had been taken against five TEs.

1.3.9.1.15 Short transfer of unclaimed/lapsed PF balances by ATEPFO

As per paragraph 33 (b) of ATPPF Scheme, 1968, unclaimed PF balance shall be kept alive for three years, after which ATEPFO shall declare these amounts as lapsed and credit the same to the Assam Tea Plantations Employees' Welfare Fund (ATPEWF). The fund was constituted under Section 3 of the Assam Tea Plantations Employees' Welfare Fund Act, 1959 for financing the activities to promote welfare of tea plantation employees of Assam through a Welfare Board. Final settlement of any PF claim received after transfer of lapsed amount to the Welfare Fund shall be done by ATPEWF as per provision of the Act.

As of March 2021³¹, status of unclaimed/lapsed cases declared by ATEPFO and their subsequent transfer to ATPEWF was as detailed in **Table 1.3.18:**

³¹ Annual Returns for the year 2021-22 was not finalised by ATEPFO till date of audit (December 2022).

Table-1.3.18: Status of unclaimed/lapsed PF balance and transfer up to March 2021 as of March 2022

Sl. No.	Year	No. of PF Accounts declared as lapsed	Amount (₹ in crore)	Fund transferred to ATPEWF (₹ in crore)			Receipt of claims after fund transfer to ATPEWF
				No. of cases	Amount	Date of transfer	
1	1997-98 to 2016-17	93,143	6.53	Nil	NIL	NIL	Nil
2	2017-18	16,123	2.52				
3	2018-19	10,756	1.12				
4	2019-20	6,063	1.44	36,275	1.00	23-03-2020	
5	2020-21	1,593	0.33		0.10	07-04-2020	
6	2021-22	Not yet assessed			0.25	07.01.2022	
	Total	1,27,678	11.94	36,275	1.35		

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.18** that the ATEPFO had declared unclaimed PF balances to the tune of ₹11.94 crore as lapsed involving 1,27,678 PF beneficiaries as of March 2021.

Further, the Board of Trustees (ATEPFO) had approved transfer of unclaimed amount of ₹3.00 crore till July 2016 in respect of 65,628 lapsed accounts to the ATPEWF. However, an amount of ₹1.35 crore only was transferred to the Fund between March 2020 and January 2022. The balance of ₹10.59 crore unclaimed and lapsed amount was retained by ATEPFO as of March 2022.

ATEPFO agreed (October 2023) to transfer the lapsed amount to ATPEWF in a phased manner.

1.3.9.2 Settlement of PF and Pension claims

As per Section 8 read with Appendix-I, II and III of Pension Rules framed under paragraph 42 of ATPPF scheme, 1968, the benefits of Pension/ Family pension scheme are calculated based on PF accumulation at credit at the time of cessation from service/ death of the subscriber and allowed only after settlement of PF claims of the subscribers. ATEPFO required that PF claims of a subscriber was to be submitted by the TEs to the ATEPFO immediately after the date of cessation/death. For settlement of claims, ATEPFO specified in its citizen charter (issued in April 2022) a timeline of 30 days for settlement of PF, Pension and DLI claims from the date of receipt of claims by the Organisation.

Further, as the basic records of date of birth/joining and date of cessation/ death of PF subscribers are maintained at the TE level, claims for PF final payment and pensionary benefits of subscribers are processed and forwarded by TEs to ATEPFO for settlement.

Year wise position of receipt and finalisation of PF and Pension/Family Pension cases by ATEPFO during 2017-18 to 2021-22 was as shown in **Table 1.3.19**:

Table-1.3.19: Status of receipt and settlement of claims by ATEPFO during 2017-18 to 2021-22

Scheme name	Year	Opening Balance	No. of claims received during the year	Total (3+4)	No. of cases Settled	Closing Balance (per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Provident fund (including death while in service)	2017-18	NA	26,531	26,531	25,183	1,348 (5)
	2018-19	1,348	26,725	28,073	26,994	1,079 (4)
	2019-20	1,079	27,505	28,584	24,760	3,824 (13)
	2020-21	3,824	27,115	30,939	28,590	2,349 (8)
	2021-22	2,349	28,531	30,880	28,666	2,214 (7)
	Total		1,36,407		1,34,193	
Pension (Normal)/ Commutation	2017-18	NA	581	581	581	-
	2018-19	0	5,959	5,959	5,959	-
	2019-20	0	5,974	5,974	5,969	5 (0.08)
	2020-21	5	6,107	6,112	6,098	14 (0.23)
	2021-22	14	2,623	2,637	2,601	36 (1)
	Total		21,244		21,208	
Family Pension	2017-18	NA	1,499	1,499	157	1,342 (90)
	2018-19	1,342	1,147	2,489	764	1,725 (61)
	2019-20	1,725	1,516	3,241	1,262	1,979 (61)
	2020-21	1,979	1,155	3,134	973	2,161 (68)
	2021-22	2,161	1,036	3,197	984	2,213 (69)
	Total		6,353		4,140	

Source: Information furnished by ATEPFO. NA=Not available.

It can be seen from **Table 1.3.19** that under Provident Fund, claims for final payment numbering 26,531 to 28,531 were received annually by ATEPFO during 2017-18 to 2021-22. These claims were settled up to 87 per cent to 96 per cent during relevant years. In pension claims, the settlement of these cases was up to 99 per cent during relevant years.

However, in respect of family pension claims, the clearance was only 10 per cent to 39 per cent during relevant years. Thus, 61 per cent to 90 per cent of family pension claims were outstanding at the end of every year during 2017-18 to 2021-22 in ATEPFO.

A test check of 80 claims settled by ATEPFO during the audit period selected randomly in respect of Provident Fund, Pension and Family pension schemes was conducted and the position was as shown in **Table 1.3.20**:

Table-1.3.20: Status showing the time taken for settlement of claims by ATEPFO during 2017-22

Name of the schemes	Nos. of test checked claims	No. of claims settled		Period of settlement beyond 30 days (range in days)	
		Within 30 days	Beyond 30 days	Minimum	Maximum
Provident Fund	40	21	19	2	459
Normal Pension	20	4	16	3	105
Family pension	20	0	20	6	427
Total	80	25	55		

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.20** that 25 (31 per cent) out of 80 claims test checked were settled within the prescribed time limit of 30 days and the remaining 55 claims (69 per cent) were settled after the prescribed time limit. For cases settled beyond

30 days, ATEPFO took two days to 459 days in PF, three days to 105 days in Pension and six days to 427days in Family Pension cases.

Thus, the majority of the claims (69 *per cent*) were settled after the prescribed time limit and the range of delays in settlement of cases was between 2 days to 459 days in respect of the above three schemes. However, ATEPFO stated that the reason for delay in settlement of claims were due to non submission of proper documents at the time of submission of claims by the TEs resulted to return of such claims for resubmission.

In response, ATEPFO stated (October 2023) that the audit observations had been noted for further action.

1.3.9.2.1 Delay in settlement of claims to beneficiaries

Position of claims settled by ATEPFO and the time taken for settlement from the date of cessation from service/death of the subscribers during the period from 2017-18 to 2021-22 was as given **Table 1.3.21**:

Table-1.3.21: Status of settlement of PF and pensionary benefits by ATEPFO from date of cessation/death of subscribers during 2017-18 to 2021-22

Name of Benefits	No. of PF claims settled by ATEPFO	Duration (in months and percentage) taken for settlement of claims from the date of cessation from service/ death				Data errors ³²
		Up to one month	One month to six months	Six months to 12 months	More than 12 months	
Provident Fund	1,14,555	4,896 (4.27%)	29,477 (25.73%)	29,857 (26.06%)	50,291 (43.90%)	34
Provident fund (due to death)	19,638	181 (0.9%)	2,790 (14.2%)	3,833 (19.5%)	12,833 (65.3%)	1
Pension/ Commutation	21,208	3 (0.01%)	1,339 (6.31%)	6,653 (31.37%)	13,211 (62.29%)	2
Family Pension	4,140	0 (0.0%)	65 (1.57%)	634 (15.31%)	3441 (83.11%)	Nil

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.21** that

- A total of 1,14,555 PF claims were settled during the period from April 2017 to March 2022, after one month to 12 months in 59,334 cases (52 *per cent*) and after more than one year in 50,291 cases (44 *per cent*) from the date of cessation from service of subscribers.
- 19,638 PF claims of deceased subscribers were settled, after one month to 12 months in 6,623 cases (34 *per cent*) and after more than one year in 12,833 cases (65 *per cent*) from the date of death of the subscribers.
- Total of 21,208 pension cases were settled between one month and 12 months in 7,992 cases (38 *per cent*) and above 12 months in 13,211 cases (62 *per cent*) from the date of cessation from service of the subscribers.
- 4,140 Family Pension cases were settled after delays ranging between one month and 12 months in 699 cases (17 *per cent*) and beyond one year in 3,441 cases (83 *per cent*), from the date of death of subscribers.

³² 35 PF claims were settled showing PF settlement date prior to date of cessation which was treated as data error and excluded from the analysis.

Thus, in majority of cases, from 62 *per cent* to 83 *per cent* of the total Pension/Family pension and PF (due to death of subscribers) claims were settled by ATEPFO after more than one year of cessation from service/death of the subscribers while in normal PF claims, it was slightly lower at 44 *per cent* of the total claims. The delays were mainly due to absence of time line for submission and processing of claims by TEs.

Unless specific timelines for processing and submission of claims complete in all respects are prescribed for TEs after cessation of service/death of subscribers, timeliness in settlement of cases cannot be ensured by ATEPO.

In reply, ATEPFO (October 2023) stated that prescribed timeline will be incorporated in the SOP for processing and submission of claims by TEs after cessation/death of the PF subscriber in a timely manner.

1.3.9.2.2 Delay in processing of claims under three sampled zones

During the field audit of 30 selected TEs under three sampled zones, it was noticed that a total of 7,767 PF members ceased from service (including death while in service) during the five-year period 2017-18 to 2021-22. The duration of time taken for processing and submission of PF claims after cessation of service/death of the subscribers by TEs was as given in **Table 1.3.22**:

Table-1.3.22: Status of submission of PF claims in 30 selected TEs during 2017-18 to 2021-22

Name of Zones	No. of PF members ceased from service	Time taken for submission of PF claims to ATEPFO by TEs				Nos. of PF claims not forwarded by TEs	Data error
		Up to one month	One month to six months	6 months to 12 months	More than 12 months		
Tinsukia	2569	456	972	405	478	258	0
Silchar	1745	50	280	366	677	372	0
Tezpur	3453	454	1568	744	305	380	2
Total	7767	960	2820	1515	1460	1010	2

Source: Information furnished by TEs.

Audit observed that

- 7,767 PF member ceased from service under 30 TE in three sampled zones, but 2,820 claims (36 *per cent*) of the beneficiaries were forwarded by the TEs to ATEPFO with a delay ranging from one month to six months, and 2,975 PF claims (38 *per cent*) were submitted after six months to above 12 months.
- Total of 1,010 cases were yet to be processed and submitted to ATEPFO by 30 TEs as of March 2022.

Thus, delay in processing and submission of PF claims of the subscribers by the TEs was the main reasons for delay of settlement of Pension and Family pension claims of the beneficiaries.

There is a need for specific timelines for submission of claims by TEs to ATEPFO to ensure settlement of cases to beneficiaries in a time bound manner.

In response, ATEPFO (October 2023) stated that out of 1,010 cases, 713 had been forwarded by the TEs of which 696 have been settled and remaining 17 were under process as of September 2023.

1.3.9.2.3 Non-payment of pensionary benefits to eligible beneficiaries

As per Rule 3 of Pension Rules (amended in September 2017), the eligibility criteria for entitlement of Pension shall be fixed at 58 years of age with a minimum period of service of 10 years with minimum age of 50 years.

During test check of records in selected 30 TE (December 2022) under three sampled zones, audit noticed that in two TEs, namely, Digulturrang (E-047) and Itakhooli (E-082) under Tinsukia Zone, there were 32 temporary PF members who fulfilled eligibility criteria for grant of pensionary benefits but whose cases were not processed for payment of the benefits by these two TEs as detailed in **Table 1.3.23**.

Table-1.3.23: Details of 32 temporary employees whose pension benefits were not processed by TEs during 2017-18 to 2021-22 despite settlement of their PF Claims

Name of TEs	Name of the Employee (PF No.)	Date of Birth	Date of joining in the Service	Date of Cessation	Age/ length of service (Years)	
Digulturrang (E-047)	1.Meghnath Mahesh (5955)	01-01-1965	01-01-1985	10-08-2017	52	33
	2.Fulmina Kerlus (5577)	01-01-1966	01-01-1985	22-09-2017	51	33
	3.Fagni Kansona (6455)	01-01-1966	01-01-1985	02-12-2017	51	33
	4.Bisoka (6808)	01-01-1965	01-01-1985	01-06-2018	53	33
	5.Fulmoni Paniram (7037)	01-01-1965	01-01-1985	01-06-2018	53	33
	6.Renu Sagar (6766)	01-01-1965	01-01-1985	01-06-2018	53	33
	7.Dhonia Mongra (7424)	01-01-1968	01-01-1985	18-07-2018	50	34
	8.Sita Rajoo (7474)	01-01-1965	01-01-1985	01-08-2018	53	34
	9.Chanmoni Debaroo (8360)	01-01-1965	01-01-1985	01-01-2019	54	34
	10.Bina Rajput (8186)	01-01-1965	01-01-1985	01-01-2019	54	34
	11.Maloni Bijay (6074)	01-01-1969	01-01-1985	18-03-2019	50	34
	12.Sunil Paida (7257)	01-01-1970	01-01-1985	11-12-2019	50	35
	13.Niranjana Norshing (7791)	01-01-1965	01-01-1985	03-06-2019	54	34
	14.Sonchori Patar (7638)	01-01-1965	01-01-1985	16-04-2019	54	34
	15.Sumitra Samsundar (6780)	01-01-1965	01-01-1985	14-02-2020	55	35
	16.Fardin (8933)	02-04-1965	14-06-2004	01-05-2019	54	15
	17.Arati Silbas (6724)	01-01-1965	01-01-1985	01-08-2019	54	35
	18.Bikash Lakhimoni (6755)	01-01-1965	01-01-1985	01-01-2020	55	35
	19.Mahani Jiten (9322)	01-01-1963	31-05-2006	20-09-2019	56	13
	20.Santi Hurdup (5074)	01-01-1965	01-01-1985	01-08-2019	54	35
	21.Sumila Alowan (7951)	01-01-1965	01-01-1985	01-07-2019	54	35
	22.Biroti Seles (6428)	01-01-1965	01-01-1985	13-03-2020	55	35
	23.Lakhi Sonika (8722)	01-01-1968	27-04-2003	05-07-2019	51	16
	24.Bejo Rupsai (4585)	01-01-1965	01-01-1985	15-10-2019	54	35
	25.Tersa Sadhoo (4998)	01-01-1969	01-01-1985	29-09-2020	51	36
	26.Moheswari Rupsai (4173)	01-01-1965	01-01-1985	01-09-2020	55	36
	27.Sohorai Debanand (5871)	01-01-1965	01-01-1985	22-04-2020	55	35
	28.Chancharia Mondraj (4691)	01-01-1971	01-01-1985	06-04-2021	50	36
	29. Anjana Sukru (9308)	01-01-1971	07-06-2006	12-04-2021	50	15
Itakhooli (E-082)	30. Saraswati Prahlad Gorh (8189)	11-03-1962	26-03-2001	18-01-2019	56	18
	31.Lakhi Prova Gogoi (9389)	01-12-1967	28-05-2007	31-10-2020	52	13
	32.Birosmoni Proja (9904)	29-07-1971	01-09-2010	23-09-2021	50	11

Source: Information furnished by TEs.

It can be seen from **Table 1.3.23** that 32 temporary PF subscribers who ceased from service after attainment of the age of 50 years by rendering a minimum qualifying service of 10 years were eligible for monthly pension under Pension Rule (amended 2017). However, it was observed that the above two TEs did not process and forward the claims to ATEPFO till the date of audit (December 2022). Thus, 32 employees in the above two TEs were not extended pension benefit despite being eligible for the same.

In reply, ATEPFO (October 2023) stated that the matter was under examination.

1.3.9.2.4 Payment of Pension to ineligible beneficiaries

As per Rule 3 of Pension Rules (amended in 2017), the eligibility criteria for entitlement of Pension shall be fixed at 58 years of age with a minimum period of service of 10 years with minimum age of 50 years.

Audit noticed that out of 21,208 Pension claims settled by ATEPFO during the period from 2017-18 to 2021-22, monthly pension along with commutation pension amounting to ₹9.60 lakh was released to 25 PF members who had not rendered minimum 10 years of qualifying service and were thus ineligible for the benefits. Details of disbursement of pensionary benefits to such ineligible members were as given in **Appendix 1.7**.

Out of the 25 PF members, 11 ineligible beneficiaries belonged to the three sampled zones who were provided pensionary benefits amounting to ₹4.07 lakh by ATEPFO in violation of the scheme guidelines.

In reply, ATEPFO stated (October 2023) that monthly payment of pension had been stopped and recovery process had also been initiated.

1.3.9.2.5 Extra expenditure due to wrong settlement of Pension to beneficiaries

As per Paragraph 5(b) of the scheme, PF members who had retired prior to attainment of the age of 58 years were also eligible for getting one-time benefits of pension on the basis of PF balance at credit subject to completion of minimum five years of membership in the fund. As per Rule 3 of Pension Rules (amended in 2017), a PF subscriber who has retired/ ceased from service after completion of minimum 10 years of service and attained the age of 50 years is eligible for pensionary benefits for 10 years in equal monthly instalments @7.5 per cent of PF balance (now 12 years since April 2020) payable at the age of 58 years irrespective of the date of cessation from service.

Scrutiny of records in ATEPFO (November 2022) showed that pension claims of 62 PF beneficiaries who retired prior to September 2017 were eligible for one-time payment of pension benefit under paragraph 5(b) of the scheme. However, ATEPFO had settled the pension claims of 62 PF member by allowing monthly pension and commutation pension as per provision made under new Pension Rule and continued the payment till November 2022. Thus, wrong settlement of pension and commutation claims against 62 beneficiaries resulted in inadmissible expenditure of ₹38.29 lakh as detailed in **Appendix 1.8**.

Out of 62 PF members, 27 inadmissible PF members belonging to three sampled zones, were paid monthly pension and commutation pension of ₹18.66 lakh.

Further, inadmissible payment of ₹3.13 lakh was made to five PF members in five out of 30 test checked TEs.

Thus, ATEPFO did not ensure validation checks for settlement of these category pensions to avoid inadmissible payment of pensions.

In reply, ATEPFO stated (October 2023) that recovery process had been initiated.

1.3.9.2.6 Discontinuation of family pension to existing beneficiaries

ATEPFO introduced Direct Benefit Transfer mode of payment for disbursement of family pension benefits from February 2017. In this regard, ATEPFO issued instructions to all the registered TEs to obtain the bank details, marriage/remarriage certificate from the existing family pensioners to facilitate the Board to update the status of family pensioners.

However, prior to February 2017, benefits were disbursed to existing family pensioners through the concerned TEs. As of March 2017, a total of 29,351 beneficiaries were availing the benefits of family pension scheme from the ATEPFO.

During a test check of records in ATEPFO (October 2022), audit noticed that payment of family pensions to existing 1,591 family pensioners from 232 TEs was discontinued due to non-submission/ non-updation of bank details and other related documents since 2016 for a period beyond five years or more as of March 2022. ATEPFO did not collect the required documents from such family pensioners who were drawing the monthly family pension prior to switch over to DBT mode (February 2017). This indicated lack of proactive efforts on the part of ATEPFO for ensuring receipt of required documents in time to avoid deprivation of eligible beneficiaries in DBT mode. The zone wise details and number of beneficiaries involved are shown in *Appendix 1.9*.

Further, out of 1,591 family pensioners whose monthly family pension was discontinued, 737 beneficiaries (46 per cent) were under three sampled zones as of March 2022 as shown in *Table 1.3.24*.

Table-1.3.24: Number of TEs and family pensioners involved in three sampled zones as of March 2022

Name of selected Zones	Nos. of TEs involved	Nos. of family pensioners who drew pension during 2016	Percentage of pensioners affected
Tinsukia	36	296	19%
Silchar	23	148	9 %
Tezpur	48	293	18%
Total	107	737	46%

Source: Information furnished by ATEPFO.

In reply, ATEPFO agreed with the audit observations and stated (October 2023) that necessary instructions had been issued to all concerned TEs for submission of relevant documents.

ATEPFO may take effective steps to obtain update beneficiary's bank account and marriage/ remarriage status of the beneficiaries from the concerned TEs through Zonal/ Inspectorate offices for early release of withheld pensionary benefits to the eligible family pensioners.

1.3.9.3 Deposit Linked Insurance (DLI) Scheme

In terms of Section 3(i) of the ATPPF Scheme Act, 1955, GoA introduced the Assam Tea Plantations Deposit Linked Insurance Fund Scheme, 1984 which shall apply to all the employees in the Tea Plantations in Assam. In the event of death of a PF member while in service, the beneficiary entitled to receive the PF accumulations of the deceased member shall also be entitled for getting the benefits of the DLI scheme. The assurance benefits of DLI schemes are provided to the deceased PF member as per limit raised from time to time and only after settlement of Provident fund claims. The Tea Estate authorities are responsible to collect relevant documents from the nominee of the deceased member or any such members to whom succession certificate is issued by the Court of Law and submit the claims to the ATEPFO immediately after settlement of PF claims of the deceased beneficiary.

1.3.9.3.1 Deficiencies in settlement of benefits

The position of DLI dues, settlement of benefits and outstanding cases as of March 2022 in the TEs was as shown in **Table 1.3.25**:

Table-1.3.25: Status of settlement of DLI claims by ATEPFO during 2017-18 to 2021-22

Year	Nos. of PF claims settled due to death and TEs involved	Nos. of DLI claims not received by ATEPFO and TEs involved	No. of DLI claims received and settled by ATEPFO	Time taken for settlement of DLI claims from the date of death of the PF member				Data error
				Up to one month	One month to six months	Six month to 12 month	More than 12 months	
2017-18	4,170	2,575 (62%)	1,595	2	310 (5%)	1151 (20%)	4413 (75%)	7
2018-19	3,876	2,440 (63%)	1,436					
2019-20	3,759	2,569 (68%)	1,190					
2020-21	3,810	2,749(72%)	1,061					
2021-22	4,023	3,422 (85%)	601					
Total	19,638 (741)	13,755 (714)	5,883					

Source: Information furnished by ATEPFO.

From **Table 1.3.25**, it can be seen that out of 19,638 deceased PF members who were eligible for benefits of DLI scheme in 741 registered TEs, 13,775 DLI claims (70 *per cent*) were not yet submitted by 714 registered TEs to ATEPFO during the five-year period from 2017-18 to 2021-22. Yearly non-submission of claims by the TEs and outstanding claims at the end of each year against the total eligible claims ranged between 62 *per cent* and 85 *per cent* during the same period.

Further, out of the 5,883 settled claims, the extent of delay in releasing the DLI benefits to beneficiaries ranged from one month to 12 months in 1,461 cases (25 *per cent*), and for period beyond one year in 4,413 cases (75 *per cent*).

During audit of 30 selected TEs under three sampled zone, it was noticed that out of 1,205 deceased PF members eligible for DLI benefits during 2017-18 to 2021-22, only 430 DLI claims were forwarded to the ATEPFO leaving the remaining 775 cases (64 *per cent*) yet to be forwarded by 27 TEs as on the date of audit (December 2022). Of which, 53 DLI cases were upto one-year old and 722 cases were pending submission of claims to ATEPFO for more than one year to five years as detailed in **Appendix 1.10**.

Thus, non-submission and delayed submission of DLI claims of the beneficiaries by TEs deprived the benefits of immediate relief to eligible family members of the deceased subscribers as provided in the Act.

In reply, ATEPFO stated (October 2023) that 474 DLI claims are yet to be forwarded by TEs as of September 2023.

ATEPFO may consider using generated report of settled PF cases of deceased subscribers to take up the matter with the concerned TEs to expedite the settlements of DLI claims of the eligible beneficiaries to provide immediate relief to the family members of deceased subscribers as envisaged under the scheme.

1.3.9.4 Gratuity Fund scheme

Government of Assam (GoA) enacted the Assam Gratuity Act, 1992 on 24 June 1993 which covered Tea Plantations and Tea Factories in the State.

The Assam Gratuity Fund Scheme (Gratuity Fund Scheme), 1993 notified in October 2005, is being implemented by ATEPFO from 29 July 2017 for providing benefits to all Provident Fund subscribers who retired/ ceased from service after rendering five years of continuous service or more. Under the scheme, employers of TEs are required to pay gratuity contribution to ATEPFO to the Gratuity Fund @ four per cent of the employee's wages within 30 days from the date of disbursement of wages.

Further, as per paragraph 31 of the Gratuity Fund scheme, all the registered Tea Estates which created their own Gratuity fund or possessed Insurance Policy prior to date of implementation of the scheme are allowed exemption from the scheme subject to verification of documents submitted by them. The exempted TEs are not required to pay any gratuity contribution to the ATEPFO but mandated to pay the Gratuity scheme benefits from their own Gratuity Fund within 30 days from the receipt of claims from the eligible PF members.

1.3.9.4.1 Status of Gratuity Fund Scheme implementation

As of March 2022, there were 1,197 registered TEs, of which 401 TEs were categorised under exempted TEs under ATEPFO. Audit observations are discussed in the succeeding paragraphs.

1.3.9.4.2 Granting of exemption to TEs

Paragraphs 31 & 32 of the Assam Gratuity scheme, 1993 read with Section 7(1) of the Assam Gratuity Act, 1992 *inter alia* provided that if employers of the TEs created a gratuity fund or obtained Insurance policy prior to implementation of the scheme, they shall be allowed the facility of exemption subject to submission of following documents at the time of seeking exemption:

- (i) Actuarial valuation certificate and Audited accounts for the last three Accounting years.
- (ii) Certificate showing the entire past service contribution has been fully funded and Annual contribution was regularly paid.

Section 7(2) of the Assam Gratuity Act, 1992 further provided that in case of any complaint about non-payment of gratuity or non-payment of premium to the insurance by the exempted employer, the controlling authority shall serve such employer with a notice to pay the same within such period, in such manner, as may be specified on the notice and in case the employer fails to do so, the exemption granted under sub section (1) shall be revoked.

Audit noticed that out of 1,197 registered TEs, 401 TEs had applied for exemption from Gratuity Fund Scheme as of March 2022. ATEPFO had granted full exemption to 105 TEs involving 1,99,788 employees (except employees working in eight TEs under Gillanders Arbuthnot & Company Ltd) on fulfilment of the above requirements. The remaining 296 TEs were granted provisional exemption for a specific period till submission of all supporting documents for granting of final exemption.

The status of provisional exemption granted to 296 TEs as of March 2022 was as shown in **Table-1.3.26**:

Table 1.3.26: Status of expiry of provisional exemption in gratuity exempted TEs.

Total no. of exempted TEs (Provisional)	Provisional exemption renewed by the TEs	No. of TEs whose provisional exemption expired and not renewed	Period of expiry of exemption			
			Up to six months	6 months to 12 months	More than 12 months	Period of expiry not defined
296	13	283	20	58	200	5

Source: Information furnished by ATEPFO.

From **Table 1.3.26**, 283 out of 296 TEs which had received provisional exemption from ATEPFO, did not renew their exemptions from the date of expiry of initially granted exemption for several months. In five cases, even the period of exemptions was not specified. However, ATEPFO had issued reminders for renewal of exemptions to only 72 TEs only and allowed the remaining 211 TEs (75 per cent) to avail the benefits of exemption from gratuity scheme in deviation of the provision of the Act.

Audit observed that continuation of facilities of exemption to 283 TEs without receipt of all relevant documents was in violation of the provision of the Act. In absence of timely renewal or scrutiny of exemption status of these TEs, ATEPFO was unaware about the status of validity of the provisional exemption granted to them and gratuity payment made to workers by these TEs from their own gratuity fund.

ATEPFO in its reply (October 2023) stated that all provisionally exempted TEs had been asked to submit documents for final exemption and the process would be expected to be completed by March 2024.

ATEPFO may take effective steps to ensure renewal of provisional exemption and complete the process of granting exemption to applicant TEs by insisting on submission of relevant documents for verification in a time bound manner in accordance with the scheme's guidelines.

1.3.9.4.3 Status of payment of gratuity benefits by exempted TEs in three sample zones

In 30 selected TEs under three sampled zones, 22 TEs were granted exemption under gratuity scheme. The payment of gratuity benefits to the eligible beneficiaries were as shown in **Table 1.3.27**:

Table- 1.3.27: Status of payment of gratuity benefits in three sampled zones (22 exempted TEs)

Name of the Zone	No. of registered exempted TEs	No. of beneficiaries eligible for gratuity benefits	No. of PF member to whom gratuity benefits paid	No. of gratuity cases not paid	No. of TEs involved
Tinsukia	09	1,757	1,334	423	6
Silchar	05	735	689	46	4
Tezpur	08	1,549	1,345	204	4
Total	22	4,041	3,368	673	14

Source: Information furnished by TEs.

It can be seen from **Table 1.3.27** that out of 4,041 eligible beneficiaries, 3,368 beneficiaries were paid the benefits of the scheme during 2017-18 to 2021-22. However, 673 (17 *per cent*) beneficiaries of 14 exempted TEs were not given the benefits of the scheme as March 2022 as detailed in **Appendix 1.11**.

Further, out of 673 beneficiaries, non-payment of gratuity benefits was most acute in two TEs (*Duamara and Hilika*) under Tinsukia involving 292 (43 *per cent*) eligible beneficiaries for over a period of 7 months to 36 months.

The ATEPFO stated (October 2023) that 405 out of 673 cases have been settled as of September 2023.

1.3.9.4.4 Non- exempted TEs

As per paragraph 8 of scheme guidelines, every employer shall within a period of one month from the date of commencement of the scheme also pay to the Gratuity Fund contribution at 60.36 *per cent* of the annual wage received by the employees during the preceding twelve months to cover up the past liabilities of the employer.

ATEPFO decided that those TEs which were not exempted from the scheme and registered under ATEPFO prior to 2018-19 have to deposit 60 *per cent* of total wages disbursed during the year 2018-19 as past liability to the Gratuity Fund along with annual gratuity return (GF-4) showing the total wages disbursed to employees and calculation of past liability thereof.

The status of non-exempted TEs and payment of past liability as per Gratuity Fund scheme as of March 2022 was as shown in **Table 1.3.28**:

Table-1.3.28: Number of non-exempted TEs not yet charged the past liability till March 2022

Total number of non-exempted TEs	No. of non-exempted TEs registered after 2018-19	No. of TEs eligible for payment of past liability	No. of TEs charged the past liability	No. of TEs paying their past liability till March 2022	No. of TEs not yet charged for payment of past liability
796	86	710	132	16	578

Source: Information furnished by ATEPFO.

Table 1.3.28 shows that out of 796 non-exempted TEs, past liability was charged on 132 TEs by ATEPFO leaving out 578 TEs (excluding 86 TEs newly registered under the scheme after 2018-19) due to non-submission of Annual Gratuity Returns for 2018-19 as of March 2022. However, only 16 out of 132 TEs had paid their past liability under the scheme.

There is no legal provision or timelines for taking action for non-payment of past liability by the defaulting TEs in the Act or the guidelines. Thus, 73 *per cent*³³ of non-exempted TEs had not been brought under the ambit of the Gratuity Act as of March 2022 by ATEPFO.

The ATEPFO in its reply (October 2023) stated that necessary amendment in the Act shall be made for inclusion of timeline for taking action against defaulted TEs.

1.3.9.4.5 Status of payment of gratuity benefits by Non-exempted TEs in three sample zones

In 30 selected TEs under three sampled zones, eight TEs were found to be under non-exempted category. Details of payment of past liability and gratuity benefits as of March 2022 were as shown in **Table 1.3.29**:

Table-1.3.29: Status of payment of past liability and gratuity benefits in eight non-exempted TEs.

Name of the Zone	No. of non exempted TEs	No. of TEs with the past liability		No. of PF members for gratuity benefits		
		Charged	Paid till March 2022	Eligible	Paid	Pending (<i>Per cent</i>)
Tinsukia	1	1	Nil	77	77	0 (0)
Silchar	5	5		555	19	536 (97)
Tezpur	2	0		318	13	305 (96)
Total	8	6	Nil	950	109	841

Source:- Information furnished by ATEPFO.

It can be seen from **Table 1.3.29** that six out of eight non-exempted TEs had been charged with their past liability, but none of TEs had made payment to ATEPFO as of March 2022. Moreover, two TEs had not been charged with their past liability due to non-submission of G.F-4 for 2018-19. Further, out of 950 eligible gratuity beneficiaries, only 109 beneficiaries (11 *per cent*) had been paid the benefits as of March 2022.

ATEPFO in its reply stated (October 2023) that necessary steps would be taken to ensure compliance by non-exempted TEs in payment of their past liabilities for extending gratuity benefits to eligible beneficiaries.

ATEPFO may take effective steps to ensure compliance by non-exempted TEs in payment of their past liability and in extending the benefits of gratuity to the eligible TE workers as provided under the scheme.

1.3.9.5 Non-enrolment of Tea Estates and Tea Factories

As per section 2 of ATPPF Act, 1955 (Amended in March 2016), any Tea Estate/ Factory which employed ten or more employees on any day proceeding twelve months of the enforcement of the scheme have to compulsorily implement the Act and the schemes. Further, as per Section 10 of Tea Act, 1953, the Tea Board of India is the sole authority to register the Tea Estates in India. However, Tea factories established within

³³ 578 out of 796 non exempted TEs registered under ATEPFO.

the Tea garden as well as outside the garden area are to be registered by the Inspector of Factories under Labour and Welfare Department, GoA.

Status of registration of TE and Tea factories for Provident Fund Scheme implemented by ATEPFO was as shown in **Table 1.3.30**:

Table-1.3.30: Status of registration of TEs and Tea factories under ATEPFO as of March 2022

Name of the Registering authorities	Nos. of TEs/ Factories		
	Registered till March 2022	Enrolled under ATEPFO (Per cent)	Notenrolled under ATEPFO
Tea Board of India	758 (TEs only)	754 (99)	04
Inspector of Factories	904 (Tea Factories)	704 (78)	200

Source: Information furnished by ATEPFO.

From **Table 1.3.30**, it can be seen that 754 out of 758 TEs (99 *per cent*) registered under the Tea Board of India were enrolled with ATEPFO for implementation of PF scheme except in respect of four TEs as of March 2022. Further, in case of Tea factories, 704 out of 904 factories (78 *per cent*) registered with the Inspector of Factories, had been enrolled with ATEPFO for PF scheme leaving out 200 Tea factories yet to be enrolled as of March 2022.

Due to non-enrolment of 200 Factories under ATEPFO, 4,780 employees were not covered under PF scheme. The number of employees under four TEs registered with Tea Board of India but not yet enrolled with ATEPFO was not available.

ATEPFO (October 2023) stated that necessary steps were being initiated to bring uncovered TEs/ Factories under the purview of ATEPFO.

Financial Management

1.3.10 Management of Scheme Funds

1.3.10.1 Provident Fund Position

The fund position of Provident Fund Scheme implemented by ATEPFO during 2017-18 to 2021-22 as per the annual accounts was as shown in **Table 1.3.31 (a)**:

Table-1.3.31 (a): Provident Fund Scheme

(₹ in crore)

Year	Opening Balance	Employer's and employees' Contribution	Interest receipt	Total Fund	Claims settled	Closing Balance(5-6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2017-18	7,907.00	619.01	593.03	9,119.04	514.83	8,604.21
2018-19	8,604.21	616.09	645.32	9,865.62	574.98	9,290.64
2019-20	9,290.64	675.18	650.34	10,616.16	471.32	10,144.84
2020-21	10,144.84	634.66	710.14	11,489.64	588.71	10,900.93
2021-22	10,900.93	891.56	763.06	12,555.55	623.39	11,932.16
Total		3,436.50	3,361.89		2,773.23	

Source:- Annual Accounts of ATEPFO.

Table-1.3.31(b):PF Earnings and Distribution Account

(*₹ in crore*)

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22	Total
Opening Balance in the Interest Distribution Account	1	64.96	64.89	45.51	-9.45	-33.16	--
Earning from investments made of PF Corpus Fund	2	605.44	650.37	701.03	784.95	834.64	3,576.43
15 per cent penal interest imposed on the defaulting TEs	3	81.69	65.68	42.96	36.96	64.35	291.64
4 per cent interest realised on temporary advance to subscribers	4	0.54	0.67	0.99	2.19	3.19	7.58
Actual fund available for distribution (1+2+3+4)	5	752.63	781.61	790.49	814.65	869.02	4,008.40
Fund transferred to Pension Fund Account ³⁴	6	94.71	90.79	149.59	137.68	159.76	632.53
Fund credited to subscribers Account	7	593.03	645.31	650.35	710.13	763.07	3,361.60
Total fund distributed (6+7)	8	687.74	736.10	799.94	847.81	922.83	3,994.42
Closing balance (5-8)	9	64.89	45.51	-9.45	-33.16	-53.81	--

Source: Annual Accounts of ATEPFO.

Audit observed as follows:

- While the total PF contributions (employee and employer's share) during the five year period was ₹3,436.50 crore (₹619.01 crore in 2017-18 to ₹891.56 crore in 2021-22), the PF interest credited to the subscriber's account was ₹3,361.89 crore (₹593.03 crore in 2017-18 to ₹763.06 crore in 2021-22).
- The corpus PF fund balance as of March 2022 was ₹11,932.16 crore which grew at seven to nine *per cent* annually from ₹8,604.21 crore in 2017-18. The closing balance of ₹11,932.16 crore included unrealised PF contribution and penal interest receivable (Col. 5 of **Table 1.3.33**) by ATEPFO of ₹598.60 crore as of March 2022 (ranging between ₹244.79 crore in 2018-19 to ₹598.60 crore in 2021-22).
- Yearly outgo due to withdrawal of PF ranged between ₹471.32 crore (2019-20) to ₹623.39 crore (2021-22). Yearly receipts of contribution was able to meet the yearly withdrawals from the Fund.
- Further, the yearly earnings/returns (₹605.44 crore to ₹834.64 crore) on investment of PF plus the penal interest receivable and interest charged on subscribers (₹82.23 core to ₹67.54 crore) was not adequate to cover PF interest declared/ credited to subscriber's account {Row 3 plus Row 4 of **Table 1.3.31(b)**}. Besides, transfer of a portion of PF earnings/returns to Pension Fund Account

³⁴ Yearly rate of distribution of PF earnings in percentage terms between subscribers account and Pension Fund Account as per Section 40 (i) & (ii) of the ATPPF and Pension Funds Scheme 1968 (which was calculated on the basis PF fund balance of pervious years during five-year period).

Year	Rate of Interest on Provident Fund	Rate of interest equivalent to amount transferred to pension Fund	Total rate of interest distributed from the interest Distribution account
(1)	(2)	(3)	(2)+(3)=(4)
2017-18	7.50	1.20	8.70
2018-19	7.50	1.06	8.56
2019-20	7.00	1.61	8.61
2020-21	7.00	1.36	8.36
2021-22	7.00	1.47	8.47

was ranging between ₹94.71 crore in 2017-18 and ₹159.76 crore in 2021-22 annually. These subsequently led to negative balance in the 'PF earnings/ interest and Distribution Account' from the year 2019-20 onwards ranging from -₹9.45 crore to -₹53.81 crore in 2021-22 {Row 9 of **Table 1.3.31(b)**} during the five-year period. Thus, increasing negative balances in the Interest Distribution Account over the last three years were not sustainable and prudent as creation of such huge liability for the Fund would adversely affect PF Corpus in the long run. Further, actual negative balance would have been more as percentage of recovery of the penalties imposed on the defaulting gardens was very less as depicted in **Table 1.3.32**:

Table-1.3.32: Status of actual recovery of penalty imposed on the defaulting gardens

Year	15 per cent additional interest imposed (₹ in crore)	15 per cent additional interest recovered (₹ in crore)	Percentage (3*100/2)
1	2	3	4
2017-18	81.69	9.57	11.72
2018-19	65.68	8.80	13.40
2019-20	42.96	9.62	22.39
2020-21	36.96	10.41	28.17
2021-22	64.35	7.20	11.19
	291.64	45.60	

It was observed that the actual collection of penalties ranged between to 11.19 per cent and 28.17 per cent of the total penalties imposed during the period 2017-22.

ATEPFO in its reply stated (October 2023) that effective measures to realise the outstanding contribution & arrear of penal interest as per the relevant provisions of the ATPPF Act, 1955 were in progress.

Audit is of the view that even if ATEPFO succeeds in realising the penal interest levied on the defaulting gardens, in full, there will still be a negative balance unless ATEPFO reconsiders its policy of distribution keeping in mind its actual earnings.

In order to check the increasing negative balance in the Interest Distribution Account, ATEPFO may either step up its recovery mechanism of penal interest so imposed on the defaulting gardens or restrict its distribution of annual interest to the subscribers of PF fund to the extent of availability of the Fund.

1.3.10.2 Investment of PF Fund Corpus

Section 35 of Chapter 2 of the ATPPF and Pension Fund Scheme, 1968 states that all money belonging to the PF fund shall be deposited in State Bank of India or such other nationalised banks as the Board may prescribe and shall be invested in Government Securities mentioned in Section 20 of the Trust Act, 1882. The status of investment of PF Fund Corpus during 2017-18 to 2021-22 was as given in **Table 1.3.33**:

Table-1.3.33: Status of PF Balance Fund and Investments during five-year period from 2017-22

₹ in crore)

Years	Provident Fund								
	Total Fund balance	Total PF Receivable			PF Balance (2-5)	Details of Investment			
		PF amount receivable	15 per cent penal interest	Total (3+4)		PF Fund	Pension Fund	Total (7+8)	Balance (6-9)
1	2	3	4	5	6	7	8	9	10
2017-18	8,604.21	156.22	109.22	265.44	8,338.77	8,111.10	214.86	8,325.96	12.81
2018-19	9,290.64	78.69	166.10	244.79	9,045.85	8,806.61	312.81	9,119.42	(-)73.57
2019-20	10,144.84	142.20	199.44	341.64	9,803.20	9,434.54	343.84	9,778.38	24.82
2020-21	10,900.93	121.40	226.00	347.40	10,553.53	10,165.26	341.58	10,506.84	46.69
2021-22	11,932.16	315.44	283.16	598.60	11,333.56	11,028.44	271.44	11,299.88	33.68

Source: Annual Accounts.

From **Table 1.3.33**, audit observed as follows:

- Out of total fund balance ranging from ₹8,604.21 crore to ₹11,932.16 crore during the five period from 2017-18 to 2021-22, the actual fund available for investment with ATEPFO was between ₹8,338.77 crore to ₹11,333.56 crore (Col 6). However, ATEPFO invested only to the extent of ₹8,111.10 crore to ₹11,028.44 crore in the PF constituting 94.27 to 92.45 per cent respectively.

Audit observed that out of this investment, returns earned was ranging from ₹605.44 crore to ₹834.64 crore during the period which was used (including penal interest amount recovered) towards funding of 'transfer to Pension Fund Account' and 'interest credits to subscribers account' {Row 6 and 7 of **Table 1.3.31 (b)**}, which was not sufficient to meet the above required apportionment and resulted in adverse balance in Distribution Account.

- Further, out of the total funds available, ATEPFO invested a portion of PF ranging between ₹214.86 crore to ₹343.84 crore (Col. 8) during the same period for 'Pension Fund Account' which was 2.58 to 3.51 per cent of the total fund available for investment.

Audit observed that the interest earned from this investment ranging between ₹16.22 crore to ₹26.12 crore (please see footnote 36) was transferred to Pension Fund Accounts as interest income. Consequently, PF Account was deprived of interest income to that extent during the same period which could have been used to set off the negative balance in the Distribution Account.

While accepting the audit observation, ATEPFO stated (November 2023) that investment for pension fund done from Provident Fund and the interest earned therefrom shall be subsequently adjusted and transferred to Provident Fund.

ATEPFO may intensify recovery of outstanding receivables and also review the present practice of investing PF and crediting its interest income to 'Pension Fund Account' apart from the mandatory PF earning transfer, and retention of un-invested cash balance, with a view to setting off the negative balance in the Distribution Account to further build up PF Corpus for the benefit of the subscribers.

1.3.10.3 Limit of exposure for Investment of PF

As per the SOP (October 2017) of ATEPFO, limits of investment exposure in the different instruments were prescribed as per details shown in **Table 1.3.34**:

Table-1.3.34: Limits of investment

Sl. No.	Pattern	Exposure allowed
1	Central and State Category Bonds	45-65 per cent
2	Corporate Bonds/ Fixed deposits	35-45 per cent
3	Money Market Instruments	0-5 per cent
4	Equity related investments	5-15 per cent
5	Asset Backed Securities	0-5 per cent

Details provided in Appendix 1.12.

Details of investments and exposure limits followed against each type of instrument are given in **Table 1.3.35**:

Table-1.3.35: Details of investments out of Provident Fund Corpus in different instruments

(₹ in crore)

Year	Details of investments					Accumulated returns accrued on investments	Total investment for PF Fund
	Fixed Deposits	PSU/ Corporate Bonds	Mutual Funds	SDL	Total		
	(Percentage of investment in different instrument vis-à-vis total investment for PF)						
2017-18	1,767.95 (23.86)	867.29 (11.71)	561.38 (7.57)	4,212.32 (56.86)	7,408.94 (100)	702.16	8,111.10
2018-19	1,281.51 (14.83)	1,575.74 (18.23)	657.07 (7.61)	5,126.88 (59.33)	8,641.19 (100)	165.42	8,806.61
2019-20	1,087.81 (11.76)	2,005.94 (21.68)	590.06 (6.38)	5,568.51 (60.18)	9,252.31 (100)	182.23	9,434.54
2020-21	1,195.57 (11.98)	2,121.36 (21.26)	841.54 (8.44)	5,818.89 (58.32)	9,977.36 (100)	187.9	10,165.26
2021-22	56.03 (0.51)	2,403.97 (22.20)	1,675.33 (15.47)	6,696.00 (61.82)	10,831.34 (100)	197.10	11,028.44

Source: Annual Accounts.

Audit observed that ATEPFO complied with the exposure limits set for each type of investment instrument. There was no disclosure in the accounts regarding the pattern of investment of the amount.

It was further noticed that the pattern of instrument used for investments changed during the audit period as Fixed Deposits had come down from 23.86 per cent to 0.51 per cent of total PF investment. Investment in Corporate bonds and Mutual Fund had substantially increased from 11.71 per cent to 22.20 per cent and from 7.57 per cent to 15.47 per cent respectively, whereas investment in State Development Loans constituted 56.86 per cent to 61.82 per cent of the total investment.

However, the rate of returns on investment had gone up from 7.46 per cent in 2017-18 to 7.57 per cent in 2021-22.

ATEPFO may review the investment portfolio from time to time keeping in view safety criteria and better returns.

Audit observations on investments are discussed in subsequent paragraphs.

1.3.10.4 Investment made in Corporate Bonds without considering the criteria of safety

The SOP for investments of funds required that while making investments of funds, SLR Philosophy is to be considered *i.e.*, Safety first, Liquidity followed by Returns.

Scrutiny of records in ATEPFO showed that an amount of ₹69.61 crore out of ₹867.29 crore, was invested by ATEPFO in the Corporate Bonds portfolio during 2017-18 without adherence to the criteria of safety while making the investments, as detailed in **Table 1.3.36**:

Table-1.3.36: Details of investments in Corporate Bonds and default in interest income

Sl. No.	Name of the Bond	Date of Investment	Amount Invested	Defaulting in interest payment from	Total Interest Default	Period of Default in interest payment
			(₹ in crore)			
1	7.65 % IL&FS Bonds	09-08-2017	10.00	2019-20	3.06	2019-23
2	7.85 % IL&FS Bonds	21-09-2017	10.00	2018-19	3.93	2018-23
3	7.75 % IL&FS Bonds	30-11-2017	4.94	2019-20	1.55	2019-23
4	7.80% IL&FS Bonds	30-11-2017	14.82	2019-20	4.68	2019-23
5	8.80% Reliance Capital	12-10-2017	9.97	2019-20	3.52	2019-23
6	8.70% IL&FS Bonds	10-05-2018	19.88	2019-20	5.22	2019-23
Total			69.61		21.96	

Audit further observed that ATEPFO invested ₹20 crore in August and September 2017 in IL&FS bonds and ₹9.97 crore in October 2017 in Reliance Bonds against the advice of its investment advisor (July/October 2017) who reasoned that IL&FS Bonds saw sharp decline in the valuations of its key listed investments which adversely affected its leverage and acceptability of bonds of Reliance Capital's was low.

Further, Internal Investment Committee of ATPFO, without the approval of its statutory Investment Committee considered IL&FS bonds for investment of ₹39.64 crore (₹19.76 crore in November 2017 and ₹19.88 crore in May 2018) and referred the same to the Advisor for its opinion. However, in reply, the Advisor reversed (November 2017 & May 2018) his opinion given in July and October 2017 and backed the referred scrips (IL&FS bond) citing strong institutional background of IL&FS. Accordingly, ATEPFO again invested ₹39.64 crore in IL&FS bonds.

Audit, however, observed that from 2019-20 onwards all the IL&FS and Reliance Bonds in which ATEPFO invested its funds started defaulting in the payment of interest resulting in loss of ₹21.96 crore by way of interest default. Subsequently, ATEPFO recovered ₹10.54 crore as interim dividend on principal as well as interest on the orders of National Company Law Tribunal.

Thus, investment without keeping in view the criteria of safety as per the SOP, ATEPFO had incurred loss of interest of ₹11.42 crore (₹21.96 crore– ₹10.54 crore) on default interest. Besides, there is probability of loss of its invested fund in six such bonds (₹69.61 crore) on maturity (scheduled at various periods till September 2027) of which

three bonds (₹24.92 crore) had matured between August 2022 to November 2023, but were not repaid.

The management in reply stated that both Reliance Capital and IL&FS were AAA rating and many PF Trusts including EPFO had invested in those funds. Further, the Investment Advisor had also given a positive opinion about the investment proposal. The reply is not acceptable because ATEPFO should have exercised due diligence in view of the fact that the advisor had initially cautioned about the investments proposals.

ATEPFO may take all necessary steps to recover its invested funds from the two companies on maturity. Any case of investment may also be referred to the Statutory Investment Committee of the Organisation and ATEPFO may adhere to the prescribed criteria of safety as laid down in the SOP for investment its funds.

1.3.10.5 Pension-cum- family Pension scheme

The fund position of Pension-cum-Family Pension Scheme implemented by ATEPFO during 2017-18 to 2021-22 as per annual accounts was as shown in **Table 1.3.37**:

Table-1.3.37: Pension cum family Pension Scheme

(₹ in crore)

Year	Opening Balance	Share of PF interest/ earning transferred to the Fund	Share of Contribution from GoI	Returns on investments of Fund corpus ³⁵	Total fund (2+3+4+5)	Settlement of claims	Closing Balance (6-7)
1	2	3	4	5	6	7	8
2017-18	130.52	94.71	30.60	29.86	285.69	103.76	181.93
2018-19	181.93	90.79	29.65	34.41	336.78	142.05	194.73
2019-20	194.73	149.59	32.46	38.60	415.39	187.48	227.91
2020-21	227.91	137.68	30.87	41.94	438.40	171.15	267.25
2021-22	267.25	159.76	36.83	41.12	504.95	187.14	317.81
Total		632.53	160.41	185.93		791.58	

Source: - Annual Accounts of ATEPFO.

Audit observed that

- Total Pension Fund corpus grew from ₹181.93 crore in 2017-18 to ₹317.81 crore in 2021-22. Pension Fund corpus was constituted by mandatory yearly PF earnings/ interest transfer and GoI's contribution for fully funded family pension. The total share of GoI's contribution to the Pension Fund during the five-year period was ₹160.41 crore, of which ₹47.52 crore was receivable as of March 2022. GoI's contribution to the total Pension Fund ranged between 10.71 per cent in 2017-18 and 7.29 per cent in 2021-22.
- The share of PF interest/ earnings transfers to Pension Fund ranged from ₹94.71 crore (33.15 per cent) in 2017-18 to ₹159.75 (31.64 per cent) in 2021-22 of the total Fund, whereas returns on Pension Fund investment (PF and Pension

³⁵ Earnings from combined fund investment during 2017-18 to 2021-22. (₹ in crore)

Year	Pension Fund	PF	Total
2017-18	13.64	16.22	29.86
2018-19	12.48	21.93	34.41
2019-20	13.72	24.88	38.60
2020-21	15.82	26.12	41.94
2021-22	20.52	20.60	41.12
Total	76.18	109.75	185.93

Fund combined Col 4 of **Table 1.3.37**) ranged from ₹29.86 crore in 2017-18 (10.45 per cent) to ₹41.12 crore in 2021-22 (8.14 per cent).

- The total disbursement on account of Pension Fund account was between ₹103.76 crore in 2017-2018 and ₹187.14 crore in 2021-22 which constituted 36.31 per cent to 37.06 per cent.

Thus, it is evident that yearly disbursement from the Pension Fund could be met from yearly receipts, except for 2018-19, of PF earnings/interest transfer, GoI's contribution and investment of own funds. Since Pension Fund has sufficient corpus for investment and to meet yearly disbursement, investing a part of PF Fund annually ranging from ₹214.86 crore to ₹343.84 crore as discussed in paragraph No. 1.3.10.2 for generating interest income for Pension Fund was not required while the PF earning/ interest Distribution Account (from where mandatory yearly PF earning/ interest transfer was sourced) was showing a negative balance every year during the five-year period.

In reply, ATEPFO stated (October 2023) that the audit observations had been noted for compliance.

1.3.10.6 Pension Fund investment

Section 41 of Chapter 3 of the ATPPF and Pension Fund Scheme 1968 stated all money belonging to Pension Fund shall be deposited in such banks as the Board may prescribe and shall be invested in Central Government Securities. Investment of Pension Fund Corpus during from 2017-18 to 2021-22 was as shown in **Table 1.3.38**:

Table-1.3.38: Status of Pension Fund during 2017-18 to 2021-22

(₹ in crore)

Year	Pension Fund Investment				
	Total Pension Fund Corpus	Total Investment for Pension from PF	Total Investment in Pension Fund	GoI's Contribution receivable	Pension Fund corpus Balance
2017-18	180.58	214.86	395.44	1.35	181.93
2018-19	177.95	312.81	490.76	16.78	194.73
2019-20	189.71	343.84	533.55	38.20	227.91
2020-21	206.87	341.58	548.45	60.38	267.25
2021-22	270.29	271.44	541.73	47.52	317.81

Source: Annual Accounts.

From **Table 1.3.38**, it is seen that the total investments of the Pension Fund included part of PF fund and GoI's contribution. A total of ₹47.52 crore of GoI's contribution was outstanding as of March 2022 of which ₹10.69 crore³⁶ pertained to previous years. The Fund was invested in government securities and other avenues as per SOP.

The above investment earned returns between ₹29.86 crore and ₹41.12 crore during the five year period which is added to the total corpus every year. Thus, there was steady growth of the corpus from ₹181.93 crore in 2017-18 to ₹317.81 crore in 2021-22.

³⁶ Total dues ₹47.52 crore minus dues for 2021-22 ₹36.83 crore.

1.3.10.7 Short receipt of GoI's contribution and administration costs

As per Section 3(12) of the ATPPF Act, the cost of administration of the Family Pension Scheme is borne by GoI based on the demand of ATEPFO prepared against actual expenditure incurred during the previous year.

The status of GoI's contribution for family pension and administration costs of the scheme was as shown in **Table 1.3.39**:

Table-1.3.39: Funds received and amount outstanding from GoI during 2017-18 to 2021-22

(₹ in crore)

Year	Opening Balance (Funds receivable)	Due from GoI	Total Fund due	Fund received including arrears	Shortfall
Pension Fund (Family pension payment)					
(1)	(2)	(3)	(4)	(5)	(2+3-5)=(6)
2017-18	42.07	30.60	72.67	71.32	1.35
2018-19	1.35	29.65	31.00	14.22	16.78
2019-20	16.78	32.46	49.24	11.05	38.20
2020-21	38.20	30.88	69.07	8.69	60.38
2021-22	60.38	36.83	97.21	49.69	47.52
Total		160.42		154.97	
Administration cost					
2017-18	12.89	8.30	21.19	21.30	(-)0.11
2018-19	(-)0.11	8.62	8.51	3.98	4.53
2019-20	4.53	4.93	9.44	1.77	7.67
2020-21	7.67	4.38	12.05	1.39	10.66
2021-22	10.66	4.25	14.91	3.00	11.91
Total		30.48		31.44	

Source: Annual Accounts.

From **Table 1.3.39**, it can be seen that there was consistent shortfall in receipt of GoI's contributions for family pension and administration cost ranging from ₹1.35 crore in 2017-18 to ₹60.38 crore in 2020-21 and between ₹4.53 crore and ₹11.91 crore respectively during the five-year period. A total outstanding GoI's contribution as of March 2022 was ₹59.43 crore (₹47.52 crore and ₹11.91 crore).

Thus, shortfall in receipt of administration cost and contribution for family pension from GoI resulted in excess expenditure over receipt and depletion of Pension Fund corpus to that extent.

ATEPFO may intensify its efforts for release of outstanding dues from the GOI by holding periodical meetings with the GoA and GoI.

1.3.10.8 Deposit Linked Insurance Scheme

The fund position of Deposit Linked Insurance (DLI) Scheme implemented by ATEPFO during the period from 2017-18 to 2021-22 as per the annual accounts was as shown in **Table 1.3.40**:

Table-1.3.40: Deposit Linked Insurance Scheme

(₹ in crore)

Year	Opening Balance	Share of contribution from		Interest on investments	Settlement of Claims	Closing Balance
		Employer	GoI			
2017-18	195.86	13.11	6.56	9.89	6.49	218.93
2018-19	218.93	12.67	6.33	13.46	8.71	242.68
2019-20	242.68	13.91	6.96	13.50	12.62	264.43
2020-21	264.43	13.23	6.61	16.84	10.24	290.87
2021-22	290.87	15.78	7.89	16.01	14.17	316.38
Total		68.70	34.35	69.70	52.23	

Source: Annual Accounts of ATEPFO.

Audit observed that

- The total fund of DLI grew from ₹218.93 crore in 2017-18 to ₹316.38 crore in 2021-22. The share of employers' contribution to the Fund during the period ranged from ₹13.11 crore to ₹15.78 crore which constituted 4.24 *per cent* to 5.65 *per cent* of the total DLI Fund. GoI's contribution was between ₹ 6.33 crore and ₹7.89 crore which was 2.12 *per cent* to 2.83 *per cent* of the total Fund.
- Share earnings from investment of fund ranged from ₹9.89 crore to ₹16.84 crore constituting 4.26 *per cent* to 5.41 *per cent* of the total fund. The financial outgo during the five-year period was only between ₹6.49 crore and ₹14.17 crore.

Thus, receipts from employer and GoI contributions for the Fund was more than sufficient to meet the yearly requirement of DLI pay-outs which was 1.65 to 3.03 times during the period of audit. However, the return on investment of the Fund corpus was the main contributing factor to growth of the Fund.

In view of the above, there is scope for review of the rate of payment of DLI benefits to beneficiaries as the minimum benefit extended by ATEPFO was much lower in comparison with that of EPFO.

In reply, ATEPFO (October 2023) stated that necessary amendments to the Act shall be done to give due benefits to the subscribers.

1.3.11 Investment of DLI Corpus

Paragraph 13 of Chapter 1 of the ATPPF and Pension Fund and Insurance Fund Scheme, 1984 stated that all money belonging to the Fund shall be deposited in State Bank of India/United Bank of India or any other nationalised or scheduled banks as may be approved by the Board with due approval of the State Government from time to time or shall be invested subject to such direction as the State Government may from time to time give, in the securities mentioned in clauses (a) to (d) of Section 20 of Indian Trust Act, 1882.

The investment of DLI Fund Corpus during the five-year period from 2017-18 to 2021-22 was as shown in **Table 1.3.41**:

Table-1.3.41: Investment of Deposit Linked Insurance Fund

(₹ in crore)

Year	Total DLI Corpus	Contribution Receivables			Total DLI Fund Balance (2-5)	Total Investment	Cash Balance unvested (6-7)
		From TEs	From GoI	Total (3+4)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2017-18	218.93	14.13	0.55	14.68	204.25	154.22	50.03
2018-19	242.68	18.10	3.68	21.78	220.90	184.47	36.43
2019-20	264.43	18.63	5.17	23.80	240.63	204.64	35.99
2020-21	290.87	19.65	10.25	29.90	260.97	228.41	32.56
2021-22	316.38	21.71	6.19	27.90	288.48	253.35	35.13

Source: Annual Accounts.

From **Table 1.3.41**, it can be seen that the actual fund balance available for investment was between ₹204.25 crore and ₹288.48 crore during the period of five years. However, ATEPFO invested ₹154.22 crore to ₹253.35 crore as per laid down provision, but there was uninvested fund balance ranging ₹32.56 crore to ₹50.03 crore during the period. The outstanding receivables as of March 2022 were to the extent ₹27.90 crore which had bearing on the total investible Fund corpus.

ATEPFO may review its DLI investment accounts to ensure investment of available fund to earn maximum returns and also avoid retention of idle cash.

1.3.12 Short receipt of contribution and Administration cost from GoI

As per Section 3 (4b) and (4d) of ATPPF Act, 1955, GoI was to contribute to the Fund at 0.25 per cent and the cost of administration at 0.05 per cent of the total wages. Status of GoI's contribution and administration cost during the period from 2017-18 to 2021-22 was as shown in **Table 1.3.42**:

Table-1.3.42: Status of receipt and Shortfall of DLI contribution and administrative cost

(₹ in crore)

Year	Opening Balance (Fund receivables)	Due from GoI	Total fund due (2+3)	Fund received including arrears	Shortfall (4-5)
1	2	3	4	5	6
2017-18	8.74	6.56	15.30	14.74	0.56
2018-19	0.56	6.33	6.89	3.21	3.68
2019-20	3.68	6.96	10.64	5.46	5.18
2020-21	5.18	6.61	11.79	1.54	10.25
2021-22	10.25	7.89	18.14	11.95	6.19
Sub-total		34.35		36.90	
DLI Administrative cost					
2017-18	1.40	1.31	2.71	2.64	0.07
2018-19	0.07	1.27	1.34	0.59	0.75
2019-20	0.75	1.39	2.14	0.76	1.38
2020-21	1.38	1.32	2.70	0.38	2.32
2021-22	2.32	1.58	3.90	0.74	3.16
Sub-total		6.87	12.79	5.11	

Source: Annual Accounts.

From **Table 1.3.42**, it can be seen that shortfall in receipts of DLI contribution from GoI showed an increasing trend from ₹0.55 crore in 2017-18 to ₹10.25 crore in 2020-21 which reduced to ₹6.19 crore during 2021-22. Short receipt of DLI administrative cost from GoI also increased from ₹0.07 crore in 2017-18 to ₹3.16 crore in 2021-22. Total amount receivable from GoI towards DLI contribution and administration cost was

₹9.35 crore (₹6.19 crore for contribution and ₹3.16 crore for administration cost) as of March 2022.

Thus, persistent short receipt of funds under DLI scheme from the GoI particularly the contributions resulted in not only loss of potential interest income but also reduction of DLI Fund corpus coupled with excess expenditure over actual receipt for administration cost during 2017-2022 as pointed out in succeeding paragraph was not in consonance with statutory provision of the Act.

In reply, ATEPFO stated (October 2023) that the matter will be taken up with GOI.

ATEPFO may take effective steps with the GoA and GoI to realise the outstanding receivables in a time bound manner by holding periodical meetings.

1.3.13 Extra expenditure on Administrative Costs of PF and DLI schemes

As per paragraph 36 of ATPPF scheme, 1968 framed under ATPPF Act, 1955, employer was to contribute administration charges in such a manner as the Board decided. Further, as per Section 3 (4b) and (4d) of ATPPF Act, 1955, GoI was to contribute to the DLI Fund @ 0.25 per cent and the cost of administration @ 0.05 per cent of the total wages.

The cost of administration of the Provident Fund Scheme is entirely borne by the employers of the Tea Estates and levied on gross PF contributions collected and fixed at such a rate (3.75 per cent) which should be commensurate with the expenditure incurred during the year.

Further, for DLI Scheme, the employers of the Tea Estates and GoI contributed the cost of administration @ 0.1 per cent and 0.05 per cent of the total wages respectively during the year.

Details of total fund received towards administrative cost from employer under PF and from GoI and employer under DLI scheme and expenditure incurred there against were as shown in **Table 1.3.43**.

Table-1.3.43: Expenditure incurred against actual receipt of fund for Administrative Cost of PF and DLI schemes

(₹ in crore)

Year	Scheme	Opening Balance (Amount receivable)	Admin Charges		Shortfall (3+4-5)	Expenditure incurred			Percentage of extra expenditure incurred beyond actual receipt of fund (8/5x100)
			Levied ³⁷	Received		Total	Extra (7-5)	Extra beyond admin charges levied (7-4)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2017-18	PF	11.60	24.76	19.83	16.53	23.27	3.43	-1.49	17.30
2018-19		16.53	23.10	20.49	19.15	23.58	3.10	0.48	15.13
2019-20		19.15	25.32	22.71	21.76	26.80	4.09	1.48	18.01
2020-21		21.76	23.80	24.20	21.36	28.16	3.96	4.36	16.36
2021-22		21.36	26.29	23.33	24.32	30.70	7.37	4.41	31.59
DLI Administrative Cost									
2017-18	DLI	2.22	3.93	4.35	1.80	3.76	(-)0.59	-0.17	(-)13.56
2018-19		1.80	3.80	2.43	3.17	3.37	0.94	-0.43	38.68
2019-20		3.17	4.17	2.23	5.11	4.53	2.30	0.36	103.13
2020-21		5.11	3.97	2.85	6.23	4.08	1.23	0.11	43.16
2021-22		6.23	4.74	3.61	7.36	4.28	0.67	-0.46	18.56

Source: Annual Accounts as well as data furnished by ATEPFO.

³⁷ Administrative cost of PF scheme is determined by the Board of Trustees every year, which is presently 3.75 per cent of Gross PF Contribution (3.75 per cent of total contribution of employee (12 per cent) and employer (12 per cent) i.e., 0.90 per cent of total wages). Whereas for DLI the administrative cost is 0.1 per cent by the TEs and 0.05 per cent by the GoI on the total wages.

It can be seen from **Table 1.3.43** that there was short receipt of administration cost from TEs under the PF scheme ranging from ₹16.53 crore to ₹24.32 crore during 2017-18 to 2021-22. Consequently, ATEPFO incurred excess expenditure ranging from ₹3.10 crore to ₹7.37 crore over its receipts during the same period.

Besides, ATEPFO also incurred extra expenditure in excess of the administration cost levied on TEs to the extent ₹4.41 crore in 2021-22 which was also showing an increasing trend. This indicated that the administration expenditure was higher than the amount levied by ATEPFO for the purpose. Such extra expenditure on administration cost resulted in reduction of PF Administration fund corpus.

Similarly, in respect DLI, there was a shortfall in receipt of dues ranging from ₹1.80 crore to ₹7.36 crore which resulted in excess expenditure over receipts ranging between ₹0.67 crore and ₹2.30 crore during the audit period. Besides, ATEPFO incurred extra expenditure over the prescribed limit imposed as per the Act, in two (2019-20 and 2020-21) out of five years.

In reply, ATEPFO stated (November 2023) that extra administrative expenditure on PF would be reviewed and recouped from General Reserve Fund. Besides, excess administration expenditure beyond the actual receipts of DLI Fund shall be recouped from the 15 per cent statutory DLI Interest and damage charged.

There is need for review of the administration cost incurred by ATEPFO for PF scheme to either restrict it within the prescribed limit by ensuring recovery of dues or increase the rate imposed on TEs to avoid draining the accumulated PF corpus.

1.3.14 Gratuity Scheme Fund

The position of Gratuity Scheme Fund implemented by ATEPFO during the period from 2017-18 to 2021-22 as per annual accounts was as shown in **Table 1.3.44**:

Table-1.3.44: Gratuity Fund

(₹ in crore)

Year	Opening Balance	Contribution from employers	Interest on investment	Total fund	Settlement of Claims	Closing Balance
2017-18	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.13	0.00	0.13	0.001	0.13
2019-20	0.13	4.20	0.02	4.35	0.95	3.40
2020-21	3.40	39.95	0.08	43.43	0.22	43.21
2021-22	43.21	56.80	0.41	100.42	3.15	97.27
Total		101.08	0.51		4.321	

Source: Annual Accounts of ATEPFO.

Audit observed that ATEPFO implemented the scheme since 2018-19 with only ₹0.13 crore. The corpus grew to ₹43.21 crore in 2020-21 and further increased to ₹97.27 crore during the four-year period from 2018-19 to 2021-22.

Audit noticed that outstanding share of employer's contribution to the fund as of March 2022 was ₹86.63 crore. However, the fund accumulated and the earnings from investment was adequate to meet the required disbursements.

ATEPFO in its reply (October 2023) stated that effective steps shall be taken to recover the outstanding contributions from the defaulting TEs.

There is a need to intensify the effort to recover the outstanding contributions from the defaulting TEs by ATEPFO to increase the Gratuity Fund corpus.

1.3.15 Actuarial valuation of the Schemes

An actuarial valuation is a type of appraisal of a Scheme Fund's Assets versus liabilities, using investment, economic, and demographic assumptions for the model to determine the funded status of a Scheme plan. The assumptions are based on a mix of statistical studies and experienced judgment.

ATEPFO was managing four schemes Funds, namely, Provident Fund, Pension-cum-Family Pension Fund, and DLI Fund.

Audit observed as follow:

- (i) In respect of PF Fund, ATEPFO had neither made any fair valuation of all its allocated assets through any professional expert nor had made any attempt to find out allocated assets were sufficient to pay off the liabilities in the scheme Fund since its inception in 1955.
- (ii) In Pension and DLI scheme, though the Ministry of Labour & Employment, Govt. of India instructed ATEPFO in December 2017 and September 2018 to conduct actuarial evaluation of Family Pension and DLI scheme, ATEPFO appointed an Actuary in January 2019 but yet to complete the valuation of both the schemes as of March 2022 as it was unable to provide garden wise data required for such valuation.

ATEPFO may formulate a policy on conducting actuarial evaluation of schemes funds periodically to assess fair valuation of its allocated assets and liabilities for long term sustainability of the Organisation.

1.3.16 Systemic deficiencies

1.3.16.1 Lack of digitised PF information system for subscribers

1.3.16.1.1 Online Centralised database system not implemented

To facilitate registration of workers/employees under the PF scheme, ATEPFO had authorised the employer of the registered TEs for allotment of new PF number at the time of joining in the Tea Estate and deposit their PF contribution to the Board. After being registered under PF scheme, every employee is required to submit PAN/Aadhaar Card, Bank details and Nomination form to the employer. Thus, basic records of workers/ employees are being maintained by TEs till the date of cessation from service.

Audit observed that though ATEPFO had taken initiatives to develop online centralised database of PF subscribers by incorporating the vital information of subscribers viz., date of birth, date of joining, PAN/Aadhaar number, nominees and bank details in the database since 2020, this was yet to be implemented (December 2022). At present, an online portal is being implemented only for settlement of claims for retirees, but the system did not have master database for all live PF subscribers, facility for calculation of annual interest of Provident fund, online generation of Annual PF Statements, etc.

Thus, due to non-implementation of centralised database of subscribers, ATEPFO was unable to generate and issue Annual PF statements online and PF details could not be made available to the subscribers through an online system.

In reply, ATEPFO stated (October 2023) that centralised database of subscribers would be tentatively completed by January 2024.

1.3.16.1.2 Double payment in online settlement portal

Audit scrutiny of 1,34,193 claims settled during 2017-18 to 2021-22 in online portal of ATEPFO showed that due to absence of any system generated PF number, subscribers/workers were registered in more than one TE. There were cases of awarding of double benefits under PF scheme and submission of additional claims against a particular PF number.

Audit further noticed that 66 PF claims against 33 ceased PF subscribers were settled and PF benefits were credited into the beneficiary's bank account more than once which had a financial outgo of ₹52.42 lakh. Excess payment of ₹6.77 lakh had been recovered from 12 beneficiaries and action to recover the remaining ₹45.65 lakh from 21 PF beneficiaries was under process.

In reply, ATEPFO stated that the excess payment was for ₹26.02 lakh. However, the figure was yet to be reconciled with Audit.

There is need for implementation of online centralised database system to streamline maintenance of PF subscriber details by TEs and allow system generated unique PF account number to every subscriber for better monitoring of deposit of PF contributions, timely settlement of claims and to provide online PF balances to subscribers.

1.3.16.2 Non transfer of settled claims to subscriber's bank

ATEPFO provided social security benefits to the workers and employees working in Tea Estates of Assam by settling claims of Provident Fund, Pension, Family Pension, Deposit Linked Insurance Scheme. In the event of cessation of membership due to retirement, resignation, death, invalidity, etc., ATEPFO paid the PF accumulation standing at the credit to the member or his nominees along with others benefits such as Pension, DLI and Gratuity funds directly to bank account of concerned beneficiaries.

The status of settled cases where claim amount was not credited to the bank accounts of concerned beneficiaries as of March 2022 was as shown in **Table 1.3.45**:

Table-1.3.45: Scheme-wise non-transfer of claims to beneficiary's bank account during 2017-22

(₹ in crore)

Year		2017-18	2018-19	2019-20	2020-21	2021-22	Total
Provident Fund	No. of cases	399	257	92	91	249	1088
	Amount	3.27	1.63	0.80	0.84	3.23	9.77
Pension	No. of cases	188	163	97	129	116	693
	Amount	0.67	0.50	0.49	0.73	0.98	3.37
Family Pension	No. of cases	3	9	15	105	34	166
	Amount	0.00	0.02	0.05	0.40	0.13	0.60
DLI	No. of cases	0	18	8	17	4	47
	Amount	0	0.09	0.03	0.09	0.06	0.27
Total	No. of cases	590	447	212	342	403	1994
	Amount	3.94	2.24	1.37	2.06	4.4	14.01

Source: Information furnished by ATEPFO.

It can be seen from **Table 1.3.45** that 1,994 claims of Provident Fund, Pension, Family Pension and DLI scheme involving ₹14.01 crore were settled by ATEPFO, but bank account of the concerned beneficiaries was not credited as of March 2022. Some of the reasons for failed transactions were tiny bank account³⁸, dormant account, wrong IFSC code, inactive bank accounts, *etc.* Out of 1,994 cases, 1,037 cases (52 per cent) pertained to 2017-18 and 2018-19 and were pending transfer for more than three years as of March 2022. Such large failed transactions pending transfer for a long time indicated weak monitoring system and denial of benefits to entitled beneficiaries.

1.3.16.3 Excess claims of family pension and DLI contribution from GoI

As per provision under Section 2(g) of the Act, daily wages allowed to the workers/employees of tea plantation consisted of basic wages, dearness allowance and cash value of food concession, leave with wages and maternity allowance but does not include bonus or commission.

ATEPFO prepared Annual Statistics Report for each Zonal/Inspectorate office covering all Tea plantations showing total wages during a particular year. This Report is the basis for issuing of wage certificate for all the TEs for the year, and for raising demand of funds to GoI for family pension and DLI payments.

Scrutiny of records in 30 selected TEs, however, showed that there were cases of excess/ less reporting of value of wages by 10 out of 30 selected TEs during 2017-18 to 2020-21 in their annual DLI returns was as shown in **Table 1.3.46**:

Table-1.3.46: Excess/Less reporting of total wages by ten selected TEs

Sl. No	Name of zones	Name of TEs	Excess (+) /Less (-) wages reported in Annual Statistics during four- year period (₹ in lakh)				Total difference (₹ in lakh)
			2017-18	2018-19	2019-20	2020-21	
1	Tezpur	Bettybari	0.0	479.36	42.42	35.74	557.52
2		Nonoi	(-)64.68	0.00	0.00	0.00	(-)64.68
3		Harchura	(-)0.58	0.00	0.00	0.00	(-)0.58
4		Ginjia	0.00	40.00	0.00	0.00	40.00
5	Tinsukia	Chandmari	(-)5.80	0.00	0.00	0.00	(-)5.80
6		Nokhroy	530.83	0.00	0.00	0.00	530.83
7		Hilika	4,956.01	0.00	0.00	0.00	4,956.01
8		Itakhooli	(-)34.17	0.00	0.00	0.00	(-)34.17
9	Silchar	Kalinagar	0.00	11.52	0.00	4.55	16.07
10		Goombhira	110.27	0.00	0.00	0.00	110.27
	Grand Total		5,491.88	530.88	42.42	40.29	6,105.47

Source: Information furnished by ATEPFO.

From **Table 1.3.46**, it can be seen that six TEs reported wages in excess of the actuals amounting to ₹62.10 crore whereas wages reported by four TEs were ₹ 1.05 crore less than the actuals resulting in net excess reporting of wages to the tune of ₹61.05 crore.

Thus, due to excess reporting of wages by TEs, ATEPFO claimed extra family pension contribution and DLI contribution cum Administration cost to the tune of ₹71.25 lakh³⁹ and ₹18.31 lakh (₹15.26 lakh⁴⁰ DLI contribution plus ₹3.05 lakh⁴¹ DLI Administration cost) respectively from GoI during 2017-18 to 2020-21.

³⁸ Tiny accounts are such Bank Accounts in which maximum balance is fixed at ₹50,000 at any time.

³⁹ Family Pension Contribution @1.167% of ₹61.05 crore during 2017-18 to 2020-21.

⁴⁰ 0.25% of Total wages *i.e.*, ₹61,05,43,962.37*0.25%.

⁴¹ 0.05% of Total wages *i.e.*, ₹61,05,43,962.37*0.05%.

In reply, ATEPFO stated (October 2023) that necessary steps would be taken for setting up verification system.

There is an urgent need for an integrated centralised database to prevent such recurrence. In the interim, there is a need for verification system of total wages declared in the Annual Statistics Report of ATEPFO with the basic records maintained by the TEs to avoid short/excess contribution by TEs and GoI.

1.3.16.4 Date of cessation from service not fixed

Paragraph 2(f) of ATPPF Scheme, 1968 defines that period of membership of PF beginning with the date from which the first contribution is paid and ending with the date on which such member ceased from service. Further, as per Paragraph 29 of scheme guideline, if a PF member does not contribute PF subscription for more than six months, PF balance at credit in the account may be allowed for final settlement. However, unclaimed PF balance shall be kept alive for three years after which it is considered as lapsed.

Audit observed that all basic records of PF subscribers are maintained by the TEs till the date of cessation from service. Details of date of cessation/death of a PF subscriber are submitted by TEs to ATEPFO for payment of benefits. Audit further noticed that ATEPFO did not have any verification mechanism to ascertain the authenticity of date of birth/age, date of joining and date of cessation of subscribers, as submission of supporting documents along with PF claims by the TEs was not mandatory.

Analysis of 1,34,193 PF claims settled during the period from 2017-18 to 2021-22 showed the position as depicted in **Table 1.3.47**:

Table-1.3.47: Analysis of gap period between date of last PF contribution and date of cessation from service during 2017-18 to 2021-22

Nature of claims	No of claims settled	Gap period between date of last PF contribution and date of cessation/death				Data error ⁴²
		No difference	Up to six month	Beyond Six months to three years	More than three years	
Provident fund (Cessation)	1,14,555	38,823 (34%)	52,626 (46%)	17,990 (16%)	4,597 (4%)	519
Provident fund (Due to death)	19,638	5,725 (29%)	11,022 (56%)	2,387 (12%)	411 (3%)	93
Total PF	1,34,193	44,548	63,648	20,377	5,008	612
Family pension	4,140	1,179 (29%)	2,540(61%)	363(9%)	38(1%)	20
DLI	5,883	1,583 (27%)	3,712(63%)	497(9%)	64(1%)	27

Source: Information furnished by ATEPFO.

Out of 1,14,555 cases settled, 80 per cent were settled where the date of cessation from service was found within six months after the date of last PF contribution. In 20 per cent of the settled claims, it was allowed between six months and three years or more after the date of last PF contribution. Further, out of 19,638 PF cases settled due to death,

⁴² 612 claims were settled showing last PF contribution after the date of cessation which was treated as Data error and excluded from the analysis.

85 per cent were found settled where date of death was within six months after the date of last PF contribution and 15 per cent between six months and after three years.

In respect of Family Pension and DLI cases, claims up to 90 per cent were settled where date of death was within six months after the date of last PF contribution. The balance of 10 per cent of claims in respect of both schemes was settled where the gap was six months and three years or more from the date of last PF contribution.

It is evident that since there is no specific time limit for declaring date of cessation from service beyond six months from last date PF contribution by the subscriber, claims were settled by ATEPFO even after three years from the date of last PF contribution.

Under the circumstances, ATEPFO had to keep alive unclaimed PF balances for three years since last date of PF contribution, and thereafter the amount was to be declared as lapsed. The unclaimed PF balances had also increased from ₹6.53 crore in 2016-17 to ₹11.94 crore in 2020-21.

ATEPFO while accepting the audit observation stated (October 2023) specific time limit would be fixed in this regard.

There is need for fixing specific time limit for declaring date of cessation from service beyond six months from last date of PF contribution by retired members and family members to ensure timely settlement of claims/benefits, to avoid undue accumulation of unclaimed PF balances of subscribers.

1.3.17 Comparison of schemes under ATEPFO and EPFO

In order to provide social security to Tea workers including Artisans employed in Tea Plantation of Assam, Government of Assam (GoA) established Assam Tea Plantation Provident Fund (ATPPF) in September 1955 which included Provident fund, Pension cum Family pension, DLI scheme for the Tea workers. In 1952, the Employee's Provident Funds and Miscellaneous Provisions Act (EPFO), aimed at providing an institution of Provident Funds, Pension fund and Deposit-linked Insurance fund for employees in working in factories and other establishments. The EPFO Act is not applicable to Tea Plantations/Factories established in the state of Assam.

A comparative chart of social security benefits extended to subscribers under Provident Fund, Pension and DLI scheme as implemented by ATEPFO and EPFO is given in **Appendix 1.13**.

A comparison of the schemes implemented by ATEPFO and EPFO showed the following observations:

- As contribution to Provident Fund from the share of both employer and employee was higher by 8.33 per cent in ATEPFO as compared to that of EPFO, the accumulated PF balance of the subscribers at the time of cessation of service would also be higher in respect of ATEPFO.
- In ATEPFO, gratuity benefits are extended to members who rendered five years of continuous service, and to dependant family members in case of death while in service. Under ATEPFO, temporary advance is allowed to subscribers by charging @4.00 per cent interest per annum. No such provision is available in EPFO.

- The benefits extended by EPFO to its subscribers under Pension, Family Pension and DLI schemes were better in term of amount entitled, duration of benefits and qualifying service conditions.
- The minimum qualifying service for pensionary benefits under EPFO is 10 years but can be drawn on attainment of 50 years of age till death of subscriber. However, under ATEPFO, pensionary benefits are admissible with minimum qualifying service of 10 years and on attaining the age of 50 years; but the pension can be drawn only after attainment of 58 year of age for 12 years' duration.

ATEPFO may like to review minimum qualifying service and age limit imposed for drawal of pensionary benefits and the duration of 12 years' limit fixed as deemed appropriate.

1.3.18 Monitoring arrangements

1.3.18.1 Shortfall in Inspection of registered Tea Estates/Factories

As per Inspector Manual of ATEPFO, every registered Tea Estate and factory should be inspected at least once in a year, if not twice to ensure effective implementation of the Act and the schemes. Every Inspector was to check cases of non-enrolment of tea workers, short deposit of PF contribution and administrative charges, pending claims under various schemes and bring to notice of such irregularities to the Board. Further, Inspectors were to keep constant vigil over unregistered Tea Estates/Factories and recommend enrolment under ATEPFO as per the provisions of the Act as applicable.

The status of Inspections carried out in the registered Tea Estates by ATEPFO during 2017-18 to 2021-22 was as shown in **Table 1.3.48**:

Table-1.3.48: Status of Inspection carried out in registered TEs under ATEPFO during 2017-22

Year	Nos. of registered TEs/ factories due for inspection during the year (once a year)	Nos. of TEs/ factories inspected	Shortfall in inspection	Percentage of shortfall
2017-18	1,114	536	578	52
2018-19	1,146	544	602	53
2019-20	1,157	249	910	79
Total		1,329	2,090	

Source: Information furnished by ATEPFO.

Note: No inspection of TEs were done during 2020-21 and 2021-22 due to Covid pandemic.

It can be seen from **Table 1.3.48** that there was shortfall in inspection of registered Tea Estates from 578 TEs (52 per cent) to 910 TEs (79 per cent) during the year 2017-18 to 2019-20 indicating a shortfall of inspection to the extent of 52 per cent to 79 per cent.

Audit further noticed that out of 1,146 TEs enrolled under ATEPFO as of March 2019, a total of 221 TEs were not inspected even once during the entire three-year period from 2017-18 to 2019-20.

1.3.18.2 Manpower position of Inspectors

The status of persons-in-position of Inspectors in the State and in the three selected zonal offices as of March 2022 was as shown in **Table 1.3.49**:

Table-1.3.49: Status of Inspectors posted under three sampled ZOs as on March 2022

Name of the selected zone	No. of registered TEs	No. of Inspectors posted	Men in position of Inspectors under ATEPFO
Tinsukia	255	04	33
Tezpur	158	05	
Silchar	110	04	
Total	523	13	

Source: Information furnished by ATEPFO.

Out of total sanctioned strength of 44 inspectors, ATEPFO had 33 Inspectors (75 per cent) in position for inspecting 1,197 TEs as of March 2022. Out of this, 13 Inspectors were posted under three sampled zones as shown in the preceding table. There was huge gap in inspection of TEs as 13 Inspectors had to cover 523 TEs under the three sampled zones, and four to five Inspectors were to cover 110 TEs to 255 TEs per year to comply with the frequency of inspections as prescribed in the Manual. Thus, in order to strengthen the system of inspection of TEs, the inspection should be carried out in a planned manner to cover each TE once every year.

1.3.18.3 Meetings of committees for business

The Board of Trustees of ATEPFO was constituted under Section 3 of Assam Tea Plantations Provident Fund and Pension Fund Scheme Act, 1955. Further, paragraph 3 of ATPPF scheme, 1968 provided for constitution of two committees, viz., Executive Committee and Investment Committee from amongst the member of trustees to oversee the administration of fund and the pattern of investment respectively. The number of meetings conducted by the Board of Trustees and two committees during 2017-18 to 2021-22 was as shown in **Table 1.3.50**:

Table-1.3.50: Nos of Committee meeting conducted during 2017-18 to 2021-22

Name of the committee	Total strength of the committee	No. of meetings conducted during the year				
		2017-18	2018-19	2019-20	2020-21	2021-22
Board of Trustees	15	2	2	2	1	2
Executive Committee	6	0	0	0	0	0
Investment Committee	6	2	1	1	0	1

Source:- Information furnished by ATEPFO.

It can be seen from **Table 1.3.50** that the Board of Trustees met twice every year during the five-year period except in 2020-21 where it met once only. Investment Committee conducted its meeting at least once every year (except in 2020-21). However, no meeting of the Executive Committee was held during the period.

1.3.18.4 Grievance Redressal System

To address the grievances arising out of implementation of schemes, a Grievance Redressal Cell was established in September 2014 with the appointment of nodal officers at the Headquarters' Office as well as seven Zonal Offices (ZOs) and six Inspectorate offices (IOs) of ATEPFO. Further, the time period for settlement of grievances as notified in the Citizen Charter was 30 days from receipt of grievances by the ATEPFO. At present, grievances are received through offline mode, email and mobile phone numbers of the nodal officers.

The status of grievances received and settled by ATEPFO during the period from 2017-18 to 2021-22 was as shown in **Table 1.3.51**:

Table-1.3.51: Status of receipt and disposal of grievances under ATEPFO as of March 2022

Name of the Zonal/ Inspectorate Offices	Total No. of cases received	Number of cases disposed			No. of cases pending as of March 2022
		within one month	between one month and three months	after more than three months	
Grievance Cell (HQ)	20	3	08	09	0
Zonal Offices					
Dibrugarh	28	20	04	04	0
Golaghat	180	117	29	32	02
Jorhat	43	16	27	0	0
Tezpur	56	28	05	13	10
Tinsukia	55	20	15	13	07
Silchar	46	10	0	26	10
Sivasagar	64	59	0	02	03
Sub total	472	270	80	90	32
Inspectorate Offices					
Guwahati	0	0	0	0	0
Nagaon	14	5	08	01	0
North Lakhimpur	41	25	14	02	0
Sonari	44	6	01	03	34
Karimganj	40	0	28	0	12
Mangaldoi	13	10	0	03	0
Sub total	152	46	51	09	46
Grand Total	644	319 (49%)	139 (22%)	108 (17%)	78 (12%)

Source: Information furnished by ATEPFO.

From **Table 1.3.51**, it can be seen that ATEPFO received a total of 644 grievances, 20 of which were through the Headquarter Office and 624 cases through its 13 nodal offices (seven ZOs/six IOs). Only 319 cases (49 per cent) were disposed of within one month as prescribed in the Citizen Charter. Further, 139 grievances (22 per cent) were disposed of by the respective nodal offices between one month and three months, and 108 grievances (17 per cent) were disposed of after a delay of more than three months from the date of receipt. Moreover, 78 grievance cases (12 per cent) were pending disposal beyond 30 days as of March 2022.

The status of grievances received and settled by the Nodal Officers in the three sampled zonal offices during the period from 2017-18 to 2021-22 was as shown in **Table 1.3.52**:

Table-1.3.52: Status of receipt and disposal of grievances by three sampled zones as on March 2022

Name of the Zones	Number of cases received	Number of Cases disposed			No of cases pending disposal beyond one month
		within one month	Between one month and three months	after three months	
Silchar	46	10 (22%)	0	26 (56%)	10 (22%)
Tezpur	56	28 (50%)	5 (9%)	13 (23%)	10 (18%)
Tinsukia	55	20 (36%)	15 (27%)	13 (24%)	7 (13%)
Total	157	58 (37%)	20 (13%)	52 (33%)	27 (17%)

Source:- Information furnished by ATEPFO.

It can be seen from **Table 1.3.52**, 157 grievances were received in the three sampled zones, and 58 grievances (37 *per cent*) were disposed of within one month; whereas 72 grievances (46 *per cent*) were disposed of after the prescribed period of one month as envisaged in the Citizen's Charter. Further, 27 grievances (17 *per cent*) were still pending disposal beyond one month in three selected ZOs as on March 2022. Audit further noticed that there was no integrated system for monitoring of receipt and disposal of grievances between the nodal officers and ATEPFO headquarters for follow up action on the outstanding cases.

Thus, the disposal of grievances in ATEPFO was not effective enough as less than 50 *per cent* of complaint cases were disposed of within 30 days of the Citizen Charter. Moreover, as the Grievance Redressal System was still in offline mode, the follow up and feedback system was weak.

1.3.19 Conclusion

In order to provide social security benefits to the workers employed in tea plantations and factories in Assam, Government of Assam (GoA) passed Assam Tea Plantations Provident Fund Scheme Act, 1955 (Assam Act X of 1955). Accordingly, Assam Tea Plantation Provident Fund (ATPPF) was established (September 1955) which was subsequently renamed as Assam Tea Employees' Provident Fund Organisation (ATEPFO) in June 2014. The Act was also amended from time to time and was called as The Assam Tea Plantations Provident Fund and Pension Fund and Insurance Fund Scheme Act, 1955 since 1984. Further, in exercising the powers conferred by Section 3 of the above Act, GoA framed Assam Tea Plantations Provident Fund scheme (1955), Pension-cum-Family Pension scheme (1968/72) and Deposit Linked Insurance Fund scheme (1984). In addition, GoA passed Assam Gratuity Scheme Act in 1993 and framed Scheme Rules in 2017 to provide gratuity benefits to the tea employees/workers.

A total of 573 out of 1,197 TEs involving 39,120 tea workers were not covered under PF scheme at the State level as of March 2022 as required under the Rules. The shortfall in enrolment of workers in three sampled zones as of March 2022 was 17,356 workers involving 248 TEs. In six out of 30 selected TEs, there was shortfall in enrolment of 481 tea workers as of March 2022.

There was shortfall in deposit of PF contribution of ₹315.45 crore at the end of March 2022 involving 334 TEs. In majority of TEs (278 out of 334 TEs *i.e.*, 83 *per cent*), non-deposit/delay in deposit of PF contribution was to the extent of five years. Shortfall in deposit of PF contribution in three sampled zones was ₹78.49 crore involving 112 TEs. 11 out of 30 selected TEs, defaulted in depositing PF contribution amounting ₹13 crore involving 27,431 workers as of March 2022.

As of December 2022, the outstanding default amount against 197 TEs stood at ₹130.10 crore. In respect of ATCL TEs, the amount yet to be recovered towards default of PF contributions was ₹156.96 crore involving 20,994 workers.

The unrealised statutory interest from defaulting TEs increased from ₹47.09 crore involving 237 TEs to ₹74.15 crore against 489 TEs in March 2022. ATEPFO was yet to impose statutory interests against 315 TEs for non-deposit of PF contribution as of March 2022 in violation of the provisions of the Act.

237 TEs (20 *per cent*) out of 1,167 (2020-21) TEs at the State level did not comply with the requirement of submission of Annual Return. The extent of delay in submission of Annual Return ranged up to two years in 49 TEs (21 *per cent*), from two to five years in 88 TEs (37 *per cent*) and five to above 10 years in 100 TEs (42 *per cent*). Due to delay/non-submission of annual returns by TEs, 6.01 lakh beneficiaries of 490 TEs were denied the status of PF amount at credit in the members account for FY 2020-21.

ATEPFO kept alive unclaimed PF balances for three years since last PF contribution due to absence of specific time limit for final settlement and which was showing an increasing trend from ₹6.53 crore in 2016-17 to ₹11.94 crore in 2020-21.

Provident Fund claims for final payment numbering 26,531 to 28,531 were received annually by ATEPFO and up to 87 *per cent* to 96 *per cent* were settled during relevant years. In pension claims up to 99 *per cent* were disposed of during relevant years. However, clearance of family pension cases was only 10 *per cent* to 39 *per cent* during relevant years.

Thirty two temporary PF subscribers who ceased from service after attainment of the age of 50 years and after rendering minimum qualifying service of 10 years, though eligible for monthly pension under Pension Rule (amended 2017), were not extended pension. On the other hand, monthly pension along with commutation pension amounting to ₹9.60 lakh was released to 25 ineligible PF members as they had not rendered minimum 10 years of qualifying service.

Sixty two PF beneficiaries eligible for one-time payment of pension benefit who retired prior to September 2017 were wrongly allowed monthly pension and commutation pension which resulted in inadmissible expenditure of ₹38.29 lakh. However, family pensions to existing 1,591 family pensioners from 232 TEs were discontinued merely due to non-submission/ non-updation of bank details and other related documents for a period beyond five years or more.

Two hundred and eighty three out of 296 TEs which had received provisional exemption from ATEPFO, did not renew their exemptions from the date of expiry of initially granted exemption for several months. However, ATEPFO had issued reminders to only 72 TEs and allowed the remaining 211 TEs (75 *per cent*) to avail the benefits of exemption from gratuity scheme in deviation of the provision of the Act. In 14 exempted TEs, 673 beneficiaries (17 *per cent*) were not extended the benefits of the scheme as of March 2022.

Out of 796 non-exempted TEs, past liability was charged on 132 TEs by ATEPFO leaving out 578 TEs as of March 2022. However, only 16 out of 132 TEs had paid their past liability and had come under the scheme. ATEPFO did not charge the past liability on 578 TEs (excluding 86 TEs registered after 2018-19).

Yearly outgo due to withdrawal of PF ranged between ₹471.32 crore (2019-20) to ₹623.39 crore (2021-22). Yearly receipt of contribution was able to meet the yearly withdrawals from the Fund.

The yearly earnings/returns (₹605.44 crore to ₹834.64 crore) on investment of PF *plus* the penal interest receivable and interest charged on subscribers (₹82.23 crore to

₹67.54 crore) was not adequate to cover PF interest declared/ credited to subscriber's account. Besides, transfer of a portion of PF earnings/returns to Pension Fund Account ranged between ₹94.71 crore in 2017-18 and ₹159.76 crore in 2021-22.

ATEPFO's investments in certain Corporate Bonds without keeping in view the criteria of safety as per the SOP, resulted in loss of interest of ₹11.42 crore (₹21.96 crore – ₹10.54 crore) crore on default interest, and possible loss of its invested fund to the tune of ₹69.61 crore on maturity in November 2023 to September 2027.

The yearly disbursement from the Pension Fund could be met from yearly receipt of PF earning/interest transfer and GoI's contribution. Since Pension Fund had sufficient corpus for investment and to meet yearly disbursement, investing a part of PF Fund annually ranging ₹214.86 crore to ₹343.84 crore for generating interest income for the Pension Fund was not necessary.

Receipt from employer and GoI contributions for the DLI Fund was more than sufficient to meet the yearly requirement of DLI payouts by 1.65 times to 3.03 times. The returns on investment of the Fund corpus was the main factor contributing to growth of the Fund.

Persistent short receipt of funds under DLI scheme particularly contributions from the GoI resulted in loss of potential interest income in DLI Fund corpus and excess expenditure on administration account.

ATEPFO incurred extra expenditure in excess of the administration cost limit imposed on the TEs to the extent of ₹4.41 crore in 2021-22. In DLI, extra expenditure was incurred over the prescribed limit imposed as per the Act in two (2019-20 and 2020-21) out of five years.

ATEPFO was yet to implement centralised subscriber's database of all PF subscribers. As a result, it was not able to generate and issue Annual PF statements online and PF details could not be made available to the subscribers through the system.

1,994 claims of Provident Fund, Pension, Family Pension and DLI scheme involving ₹14.01 crore settled by ATEPFO were not credited to the bank account of the concerned beneficiaries as of March 2022 and 1,037 (52 *per cent*) cases pertained to 2017-18 and 2018-19 and were pending for more than three years as of March 2022.

There was shortfall in annual inspection of registered TEs from 578 TEs (52 *per cent*) to 910 TEs (79 *per cent*) during the year 2017-18 to 2019-20.

Disposal of grievances in ATEPFO was not adequate as less than 50 *per cent* of the complaint cases were disposed of within 30 days of the Citizen Charter. The Grievance Redressal System was still in offline mode and the follow up mechanism and feedback system was weak.

1.3.20 Recommendations

- *ATEPFO may conduct special drive to ensure full coverage of tea employees not enrolled under the PF, Pension and DLI schemes.*
- *ATEPFO may take effective steps to obtain update beneficiary's bank account and marriage/ remarriage status of the beneficiaries from the concerned TEs through*

Zonal/ Inspectorate offices for early release of withheld pensionary benefits to the eligible family pensioners.

- *ATEPFO may consider using generated report of settled PF cases of deceased subscribers to take up the matter with the concerned TEs to expedite the settlements of DLI claims of the eligible beneficiaries to provide immediate relief to the family members of deceased subscribers as envisaged under the scheme.*
- *ATEPFO may take effective steps to ensure renewal of provisional exemption and complete the process of granting exemption to applicant TEs by insisting on submission of relevant documents for verification in a time bound manner in accordance with the scheme's guidelines.*
- *ATEPFO may take effective steps to ensure compliance by non-exempted TEs in payment of their past liability and in extending the benefits of gratuity to the eligible TE workers as provided under the scheme.*
- *In order to check the increasing negative balance in the Interest Distribution Account, ATEPFO may either step up its recovery mechanism of penal interest so imposed on the defaulting gardens or restrict its distribution of annual interest to the subscribers of PF fund to the extent of availability of the Fund.*
- *ATEPFO may intensify recovery of outstanding receivables and also review the present practice of investing PF and crediting its interest income to 'Pension Fund Account' apart from the mandatory PF earning transfer, and retention of un-invested cash balance, with a view to setting off the negative balance in the Distribution Account to further build up PF Corpus for the benefit of the subscribers.*
- *ATEPFO may review the investment portfolio from time to time keeping in view safety criteria and better returns.*
- *ATEPFO may take all necessary steps to recover its invested funds from the two companies on maturity. Any case of investment may also be referred to the Statutory Investment Committee of the Organisation and ATEPFO may adhere to the prescribed criteria of safety as laid down in the SOP for investment its funds.*
- *ATEPFO may intensify its efforts for release of outstanding dues from the GOI by holding periodical meetings with the GoA and GoI.*
- *ATEPFO may review its DLI investment accounts to ensure investment of available fund to earn maximum returns and also avoid retention of idle cash.*
- *ATEPFO may take effective steps with the GoA and GoI to realise the outstanding receivables in a time bound manner by holding periodical meetings.*
- *ATEPFO may review its administration cost for PF scheme to either restrict it within the prescribed limit by ensuring recovery of dues or increase the rate imposed on TEs to avoid draining the accumulated PF corpus.*
- *ATEPFO may intensify the effort to recover the outstanding contributions from the defaulting TEs to increase the Gratuity Fund corpus.*

-
- *ATEPFO may formulate a policy on conducting actuarial evaluation of schemes funds periodically to assess fair valuation of its allocated assets and liabilities for long term sustainability of the Organisation.*
 - *ATEPFO may implement online centralised database system to streamline maintenance of PF subscriber details by TEs and allow system generated unique PF account number to every subscriber for better monitoring of deposit of PF contributions, timely settlement of claims and to provide online PF balances to subscribers.*
 - *ATEPFO may fix specific time limit for declaring date of cessation from service beyond six months from last date of PF contribution by retired members and family members to ensure timely settlement of claims/benefits, to avoid undue accumulation of unclaimed PF balances of subscribers.*
 - *ATEPFO may like to review minimum qualifying service and age limit imposed for drawal of pensionary benefits and the duration of 12 years' limit fixed as deemed appropriate.*
 - *In order to make recovery procedure of outstanding PF contribution from defaulting TEs more effective, ATEPFO may prescribe specific time frame for each stage of recovery proceedings so that actions are taken in a time bound manner. Moreover, to effect recovery of statutory interest levied on defaulting TEs, provision further may be laid down in the Recovery Manual.*
 - *Specific timelines to be followed by TEs for submission of claims on cessation of service/death of subscribers to ATEPFO may be prescribed to ensure settlement of cases in a time bound manner.*
 - *ATEPFO may streamline claim settlement of beneficiaries by clearly laying down in the SOP the time frame for submission of various claims with supporting documents by the TEs through Zonal/Inspectorate offices for early release of benefits.*
 - *ATEPFO may ensure mandatory renewal of provisional exemption of TEs for gratuity scheme in a time bound manner by putting in place verification system in accordance with the scheme's guidelines. Steps may be taken to ensure payment of past liability by non-exempted TEs for extending gratuity benefits to the eligible tea workers.*
 - *ATEPFO may review its administrative expenditure to avoid allowing excess expenditure over the prescribed limit and its receipt by lay down guidelines for regulating expenditure and monitoring of recovery of statutory dues from TEs and GoI to prevent draining of the PF and DLI Administration Fund.*
 - *ATEPFO may strengthen its monitoring arrangement and introduce online grievance redressal system with escalation mechanism for effective grievance redressal.*
-

Compliance Audit Paragraphs

Health and Family Welfare Department

1.4 Subject Specific Compliance Audit on “Public Health Infrastructure and Management of Health Services”

1.4.1 Introduction

Public healthcare delivery system in India is organised at three levels – primary, secondary and tertiary. The network of Sub-Centres (SCs), Primary Health Centres (PHCs) form the primary tier of public healthcare delivery system for rural and urban population. District Hospitals (DHs) and Community Health Centres (CHCs) serve as the secondary tier for rural and urban population. These hospitals handle treatment and management of diseases or medical conditions that require specialised care. Tertiary healthcare is meant to provide advanced and super-speciality services in the medical institutions in urban areas, which are to be well equipped with sophisticated diagnostic and investigative facilities.

A Performance Audit (PA) was conducted (2021) to cover the areas of basic health infrastructure facilities in the State focused on selected District Hospitals. The findings were reported in the Comptroller and Auditor General’s Performance Audit Report on “Select District Hospitals in Assam for the year ended 31 March 2019”.

The present Subject Specific Compliance Audit (SSCA) covers healthcare services mainly in SCs, PHCs and CHCs which provide health facilities at village and block levels. The SSCA also provides a holistic view of improvement of necessary infrastructure, created for meeting emergencies related issues and service delivery by the sampled health institutions for the period 2016-17 to 2021-22.

1.4.2 Overview of the public health care facilities in Assam

To cater to the healthcare services of its citizens at different levels, the State has 10 Tertiary health care facilities⁴³, 240 Secondary care facilities⁴⁴ and 5,711 Primary health care facilities⁴⁵ spread over the 33 Districts of the State as of March 2022 (*Appendix 1.14*). There are also one Ayurveda⁴⁶ and three Homeopathic Colleges⁴⁷ in the State. Further, All India Institute of Medical Sciences (AIIMS) was inaugurated at Guwahati in April 2023.

The health facilities are under the administrative control of the Health and Family Welfare Department, Government of Assam (GoA). The Principal Secretary, Health and Family Welfare Department (H&FWD) is the Administrative Head of the Department who is assisted by the five Directors at the Directorate of Health Service, Directorate of Health and Family Welfare, National Health Mission Directorate, the Directorate of Medical Education and the Directorate of AYUSH.

⁴³ Nine Medical Colleges and Hospitals and one Super Speciality Hospital.

⁴⁴ 25 District Hospitals, 14 Sub-Divisional Hospitals and 201 Community Health Centers (CHCs).

⁴⁵ 1,010 Primary Health Centers (PHCs) and 4,701 Sub-Centres.

⁴⁶ Government Ayurvedic College and Hospital, Guwahati.

⁴⁷ SGN Homeopathic Medical College, Guwahati, Dr. J K Saikia Homeopathic Medical College, Jorhat and Government Assam Homeopathic Medical College, Nagaon.

1.4.2.1 Public Health Care facilities at the District

Indian Public Health Standards (IPHS) norm provide one DHs in each district. Out of a total of 33 Districts⁴⁸ in the State as of March 2022, there were 25 DHs and eight districts, viz., Dibrugarh, Jorhat, Karbi Anglong, Lakhimpur, West Karbi Anglong, South Salamara, Charaideo, and Biswanath Chariali had no DHs (*Appendix 1.14*). Of these eight districts, with no DHs, the requirements in four districts viz., West Karbi Anglong, Charaideo, Biswanath Chariali and South Salmara were catered to by five Sub-Divisional Hospitals and in the remaining four districts viz., Dibrugarh, Jorhat, Karbi Anglong and Lakhimpur, one Medical College and Hospital (MCH) each is available to serve people in these districts. In addition, five MCHs are available in another five districts of the State besides having functional DHs. Details of MCHs available are as shown *Table 1.4.1*:

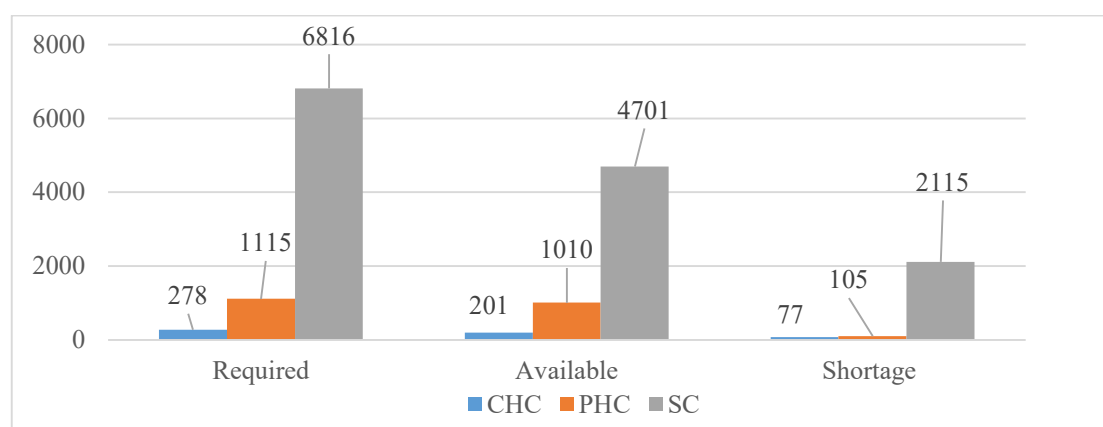
Table-1.4.1: Position of functional Medical Colleges in the State as on 31 March 2022

Sl. No.	District	Name of Medical college	Year of establishment
Districts having MCHs only			
1	Dibrugarh	Assam Medical College and Hospital	1947
2	Jorhat	Jorhat Medical College and Hospital	2009
3	Karbi Anglong	Diphu Medical College and Hospital	2019
4	Lakhimpur	Lakhimpur Medical College and Hospital	2021
Districts where both DHs and MCHs are available			
5	Kamrup (Metro)	Guwahati Medical College and Hospital	1960
6	Cachar	Silachar Medical College and Hospital	1968
7	Barpeta	Fakhruddin Ali Ahmed Medical College and Hospital	2011
8	Sonitpur	Tezpur Medical College and Hospital	2013
9	Dhubri	Dhubri Medical College and Hospital	2022

Source: Departmental information.

As regards availability of CHCs, PHCs and SCs in the State, the shortages of SCs, PHCs and CHCs *vis-à-vis* IPHS norms were 77 (28 per cent), 105 (nine per cent) and 2,115 (31 per cent) respectively. Detailed position of availability of CHCs, PHCs and SCs is given in *Appendix 1.14* and the status of overall shortage is depicted in *Chart 1.4.1*.

Chart-1.4.1: Overall position of CHCs, PHCs and SCs in the State



Source: Rural Health Statistics, NHM and departmental information.

⁴⁸ Six new districts viz., Biswanath Chariali, Charaideo, Hojai, Majuli, South Salmara and West Karbi Anglong, have been created in 2015-16.

Due to the shortage, available CHCs, PHCs and SCs, on an average, catered to 44,406, 3,372 and 2,142 persons over and above the IPHS population norms respectively.

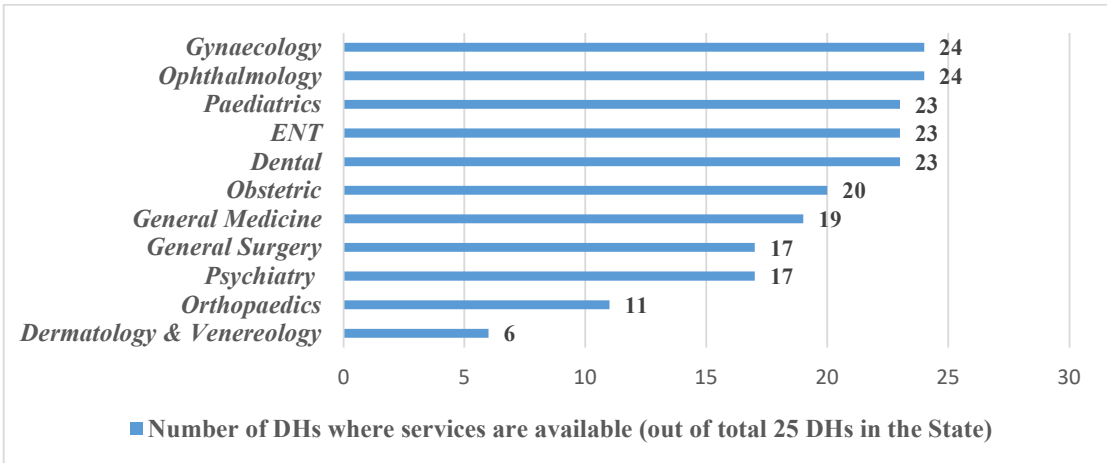
As regards availability of CHCs, PHCs and SCs in the Districts, shortages of 50 per cent and above as compared to IPHS population norms were noticed in few districts. Significant shortages at CHCs level were noticed in seven districts viz., Kokrajhar (82 per cent), Kamrup (M) (70 per cent), Sivasagar (67 per cent), South Salmara (60 per cent), Cachar (50 per cent), West Karbi Anglong (50 per cent) and Charaideo (50 per cent). At PHCs level, significant shortages were noticed in three districts viz., Hojai (77 per cent), South Salmara (63 per cent) and Tinsukia (50 per cent). There were significant shortages of SCs in three districts viz., Kamrup (M) (80 per cent), South Salmara (54 per cent) and Baksa (50 per cent).

1.4.2.2 Service availability in Public Health Care

(i) OPD services in DHs

As per IPHS Norms, the District Hospitals are supposed to provide 11 essential Out-patient Department (OPD) services. Overall position of availability of these essential OPD services in the DHs of the State as on 31 March 2022 was as under:

Chart-1.4.2: Status of availability of eleven essential OPD services in the DHs



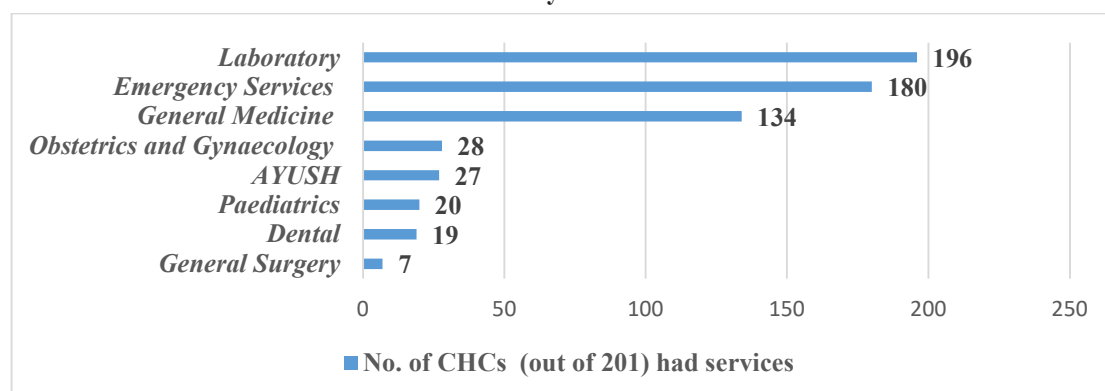
Source: Director of Health Services.

Out of 11 services, maximum seven services were available in 19 to 24 DHs (out of 25 DHs) which included Gynaecology and Ophthalmology services in 24 DHs, Paediatrics, ENT and Dental Services, in 23 DHs, Obstetric in 20 DHs and General Medicine in 19 DHs whereas Dermatology & Venereology, Orthopaedics and Psychiatry services & General Surgery were available only in six, 11 and 17 DHs respectively. Further, only three DHs had all the essential OPD services as per IPHS norms. DHs-wise availability of essential OPD services are shown in **Appendix 1.15**.

(ii) OPD services in CHCs

Eight speciality services viz., Dental, AYUSH, Laboratory, Paediatrics, Emergency Services, Obstetrics and Gynaecology, General Surgery and General Medicine are essential for Community Health Centres (CHCs) as per the IPHS norms. The status of availability of essential OPD services in 201 CHCs of the State was given in **Chart 1.4.3**.

Chart-1.4.3: Status of availability of essential OPD services in CHCs



Source: Departmental records.

Out of total eight essential OPD services for CHCs, mainly three services viz., Laboratory (196), Emergency (180), and General Medicines (134) were available in most of the CHCs. Other essential services like Dental, Obstetrics & Gynaecology, AYUSH, Paediatrics and General Surgery were available only in 19 (nine per cent), 28 (14 per cent), 27 (13 per cent), 20 (10 per cent) and seven (three per cent) CHCs respectively. Thus, services in CHCs in the State were not at par with IPHS norms thereby putting pressure on the next healthcare delivery tier *i.e.*, the DHs. CHCs wise available services are shown in *Appendix 1.16*.

(iii) Availability of beds in DHs

As per IPHS norms, the number of beds required for a District Hospital having a population of 10 lakh with 100 per cent occupancy rate is 275. Considering the IPHS norms and the latest available population data of Census 2011, the existing 25 DHs should have had a total of 6,966 beds. However, the availability of functional beds as on 31 March 2022 in 25 DHs was to the extent of 5,429 (78 per cent) indicating an overall shortage of 1,537 beds (22 per cent).

Six DHs were having significant shortage of above 50 per cent viz., DH Cachar (79 per cent), DH Karimganj (70 per cent), DH Kamrup Metro (67 per cent), DH Golaghat, DH Baksa (59 per cent each) and DH Morigaon (58 per cent) during 2016-17 to 2021-22. On the other hand, six DHs⁴⁹ had excess beds against the norms during the period. DHs wise position of beds was shown in *Appendix 1.17*.

(iv) Maternal and Child care in DHs and availability of Beds

Maternal and Child care is available in all 25 DHs as per IPHS norms. The total number of maternal and childcare beds to be earmarked as per IPHS norm (based on the bed strength) in 14⁵⁰ out of 25 DHs in the State as per applicable norms was 1,617 beds.

Audit noticed that 1,098 beds (68 per cent) were actually earmarked for maternal and child care in those 14 DHs. Moreover, the deficit in earmarked beds for maternal and child care was 47 per cent in 11 DHs (excluding three DHs⁵¹ where the earmarked beds were more than the normative requirement).

⁴⁹ DH Barpeta, DH Kamrup (Rural), DH Dima Hasao, DH Sivsagar, DH Majuli and DH Nalbari.

⁵⁰ The DHs having 200 or more beds.

⁵¹ Kokrajhar, Dhubri and Nagaon

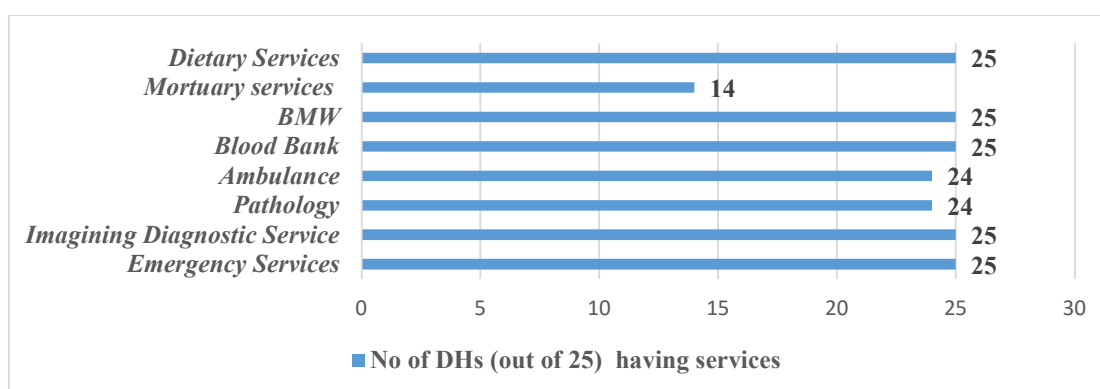
Further, there was wide variation in earmarking beds for Mother and Child care with the maximum deficit seen in Barpeta (82 per cent), Kamrup (Rural) (82 per cent), Hojai (67 per cent) and Nalbari (48 per cent).

District wise detailed position of availability of beds in DHs including Maternal and Child Care was given in *Appendix 1.17*.

(v) Other essential services in DHs

Other essential services in DHs as per IPHS norms *inter-alia* included Emergency Services, Diagnostic Services, Pathology Services, Ambulance Services, Support Services like Blood Bank/Dietary/Laundry/Bio-Medical Waste Management (BMW)/Mortuary Services, *etc.* The overall position of availability of other essential services in 25 DHs as on 31 March 2022 was as under:

Chart-1.4.4: Status of availability of other essential services in DHs



Source: Director of Health Services.

Out of eight other essential services referred to in the preceding chart, except for Mortuary Services available in 14 DHs, the remaining seven services were available in all the DHs except for two services (Ambulance and Pathology) in one DHs *i.e.*, DHs Majuli. Ambulance Service in Majuli is however, compensated by Boat Clinic and Pathology Services by existing two CHCs. Mortuary Services were not available in 11 DHs⁵² with MCHs fulfilling the requirement of mortuary services in five DHs.

(vi) Manpower position in all Government Health Institutions

The overall manpower position⁵³ of the Health Department in the State as on 31 March 2022 was as under:

Table-1.4.2: Overall Manpower Position in Health Department

Category	Sanctioned Strength	MIP			Shortage (-)/ excess (+) (per cent)
		Regular	Contractual	Total	
Doctors	4,460	2,936	1,081	4,017	(-)443 (-10)
Nurses	10,360	7,739	1,657	9,396	(-)964 (-09)
Paramedical Staff	8,187	6,201	5,375	11,576	(+)3,389 (41)
Others ⁵⁴	6,476	4,413	2,934	7,347	(+)871 (13)
Total	29,483	21,289	11,047	32,336	(+)2,853 (10)

Source: Information furnished by Directorates of Health Services, Family Welfare and Medical Education and NHM.

⁵² (1) Kokrajhar (2) Dhubri (3) Barpeta (4) Sonitpur (5) Sivasagar (6) Cachar (7) Hailakandi (8) Chirang (9) Kamrup (R) (10) Kamrup (M) and (11) Goalpara District.

⁵³ Department-wise (like ENT, Eye *etc.*) sanctioned strength and MIP were not available). No e-HRMS portal also available.

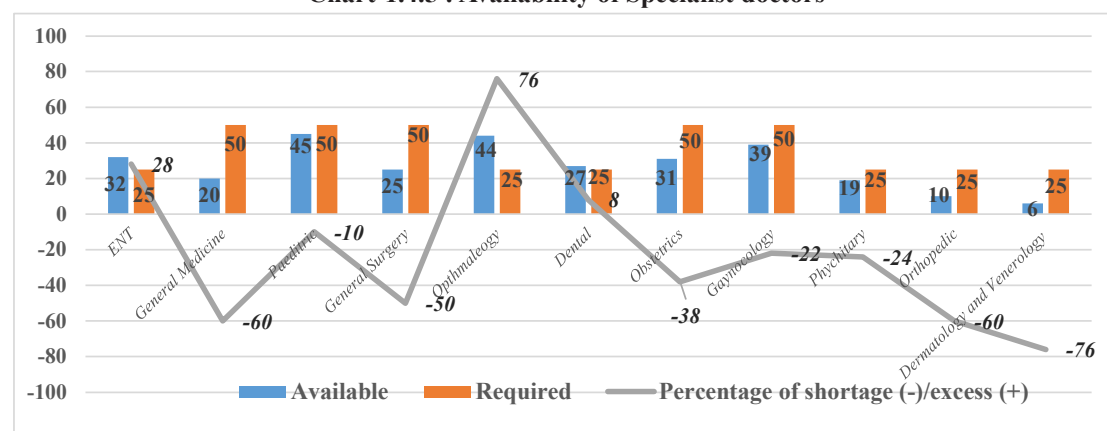
⁵⁴ Administrative and other Staffs of Health Department.

Against the sanctioned strength of 29,483 doctors, nurses and other medical personnel, 32,336 of them were in position as of March 2022. There was, however, shortage in the cadre of doctors (10 *per cent*) and nurses (nine *per cent*). District-wise detailed position was shown in *Appendix 1.18*.

(vii) DHs wise availability of Specialist Doctor

As per IPHS norm, irrespective of any number of bed strength, one District Hospital requires minimum 20 specialists in total 14 departments⁵⁵. Further, one Dermatologist, Microbiologist, Forensic and AYUSH doctors are also required depending upon the beds strength. Availability of Specialist Doctors (as of June 2023) in 25 DHs as per information provided (11 departments) by the Director of Health Services was as given in *Chart 1.4.5*.

Chart-1.4.5 : Availability of Specialist doctors



Source: Departmental records.

It may be seen from *Chart 1.4.5* that in eight fields (out of 11), there were shortage of Specialist Doctors which included General Medicine (60 *per cent*), Pediatrics (10 *per cent*), General Surgery (50 *per cent*), Obstetrics (38 *per cent*), Gynecologist (22 *per cent*), Psychiatry (24 *per cent*), Orthopedics (60 *per cent*) and Dermatology and Venereology (76 *per cent*) as compared to IPHS norm. DHs-wise availability of Specialist Doctors is given in *Appendix 1.19*.

(viii) Implementation of Ayushman Bharat- PMJAY

Ayushman Bharat (AB)-Pradhan Mantri Jan Arogya Yojana (PMJAY), is a flagship health scheme of Government of India launched in the State in September 2018 to achieve Universal Health Coverage (UHC) of NHP, 2017. PMJAY aims to provide health insurance cover of ₹ five lakh per family per year for secondary and tertiary care hospitalisation. In Assam, the Atal Amrit Abhiyan Society, Assam (AAAS) was responsible for implementing AB-PMJAY. Position of receipts of funds and expenditure under PMJAY was as shown in *Table 1.4.3*:

⁵⁵ Medicine (two), Surgery (two), Obstetrics & Gynecology (two), Pediatrics (two), Anesthesia (two), and one Ophthalmology, Orthopedics, Radiologist, Pathology, ENT, Dental, Medical Officer and Psychiatry.

Table-1.4.3: Fund received and expenditure under PMJAY for the year 2018-19 to 2021-22

(₹ in crore)

Year	Opening balance	Funds received			Expenditure	Closing balance
		GoI	GoA	Total		
2018-19	Nil	21.08	1.60	22.68	12.11	10.57
2019-20	10.57	133.23	9.13	142.36	119.38	33.55
2020-21	33.55	12.10	21.37	33.47	61.66	5.36
2021-22	5.36	87.91	28.80	116.71	76.02	46.05
Total		254.32	60.90	315.22	269.17	

Source: Atal Amrit Abhiyan Society, Assam.

A total of ₹315.22 crore was received (2018-22) by AAA Society, Assam out of which, ₹269.17 crore⁵⁶ was spent under the PMJAY leaving an unspent balance of ₹46.05 crore as on 31 March 2022.

Further, as per Socio-Economic Caste Census, 2011, there were 26.70 lakh eligible beneficiary families in the State. Audit noticed that all the eligible beneficiaries have been registered (100 per cent) under PMJAY. Position of claims paid to hospitals during 2018-19 to 2021-22 was as shown below:

Table-1.4.4: Amounts of claim paid to public and private hospitals under PMJAY during 2018-22

Type of Hospitals	2018-19		2019-20		2020-21		2021-22		Total	
	No. of beneficiaries	Claim paid (₹ in crore)	No. of beneficiaries	Claim paid (₹ in crore)	No. of beneficiaries	Claim paid (₹ in crore)	No. of beneficiaries	Claim paid (₹ in crore)	No. of beneficiaries	Claim paid (₹ in crore)
Public	153	4.12	1,251	42.41	11,131	16.79	34,071	32.50	46,606	95.82
Private	174	4.89	1,035	42.57	11,822	24.60	20,513	35.14	33,544	107.2
Total	327	9.01	2,286	84.98	22,953	41.39	54,584	67.64	80,150	203.02

Source: Atal Amrit Abhiyan Society, Assam.

During the four years' period 2018-19 to 2021-22, a total of ₹203.02 crore was disbursed towards claims against 0.80 lakh beneficiaries under PMJAY through public and private hospitals.

(ix) Operation of 108 Ambulance

Ministry of Health and Family Welfare Department recommended (December, 2013) one ambulance per 60,000 – 80,000 population.

In the State Public Health Sector, a total 796 number of 108 Ambulances were available (March 2022) to cater to 312 lakh population (Census 2011). Thus, one Ambulance covers approximately 39,203 persons which was found satisfactory against the norm. District-wise availability of 108 Ambulance varied from 16,730 to 58,509 persons per ambulance which was also well below the minimum norm of one ambulance per 60,000 population. District wise distribution of 108 Ambulance across 28 districts as on 31 March 2022 is given in **Appendix 1.20**.

⁵⁶ Including disbursement of claims of ₹203.02 crore along with administrative and other expenditures.

1.4.3 Audit objectives

The compliance audit was conducted to ascertain that:

- i. Funding to Health Sector was adequate;
- ii. Availability of Health Care infrastructure and Services in Primary and Secondary level and efficiency in utilisation of equipment created for medical emergencies during COVID-19 in the State;
- iii. Effectiveness of various health regulatory mechanism for ensuring quality healthcare services; and
- iv. The health and wellbeing conditions of people has been improved as per Sustainable Development Goal (SDG)-3.

1.4.4 Audit scope and methodology

The scope of audit involved assessing and functioning of the sampled SCs, PHCs and CHCs (**Appendix 1.21**) during 2016-22 and evaluating the outcomes of the selected indicators. Out of 42 CHCs, 261 PHCs and 967 SCs in the seven selected Districts⁵⁷, seven CHCs (17 *per cent*), 17 PHCs (seven *per cent*) and 54 SCs (six *per cent*) were selected by adopting Simple Random Sampling without Replacement Method for detailed scrutiny. Seven DHs/MCHs in the selected districts were also covered.

Audit was conducted during August 2022 to February 2023. The audit examination included records maintained at the Directorate of Health Services (DHS), Directorate of Family Welfare, Directorate of Medical Education, Directorate of AYUSH and District Health Society, NHM, Assam.

Further, records of (i) Assam Clinical Establishment (ii) Drugs Controller, Licensing and Controlling Authority, (iii) Registrar of Medical Council and (iv) Register of Pharmacy Council, were also checked to ascertain effectiveness of various health regulatory mechanism.

Audit methodology involved scrutiny and analysis of records/ data as per the audit objectives, scope and criteria, evidence gathering by scanning of records, joint physical inspection of various facilities of the sampled health care facilities and by taking photographs, issuing questionnaires/ audit observations and obtaining replies, *etc.*

The SSCA report was issued to the Principal Secretary of Health and Welfare Department and Finance Department, GoA on 07 August 2023. The findings of audit (including overview of the public health care facilities in Assam as discussed in the preceding paragraphs) were also discussed in an exit conference held on 27 September 2023 and the Department's views were incorporated suitably wherever applicable.

⁵⁷ The districts selected were the same as those selected in the sample for the Performance Audit of Select District Hospitals in Assam (Report No. 3 of 2021) in order to maintain the holistic view.

1.4.5 Audit Criteria

Audit criteria included the following:

- National Health Policy, 2017;
- Indian Public Health Standards, 2012;
- Framework for Implementation of National AYUSH Mission and AYUSH Operational Guideline;
- Health Regulatory Acts viz., Clinical Establishment Act, 2010; Pharmacy Act, 1948; Drugs Control Act, 1950; and Assam Medical Council Act, 1999; and
- Assam Agenda 2030 (SDG).

1.4.6 Audit acknowledgement

Audit acknowledges the co-operation extended by the Health and Family Welfare Department and the sampled districts level health institutions (primary, secondary and tertiary care) and all the Directorate Office in conduct of the Compliance Audit.

1.4.7 Audit findings

Audit objective 1: Adequacy of Funding for State Health Sector

1.4.7.1 Budget allocation and expenditure

Budget allotment and expenditure of the State Government and H&FW Department during 2016-22 was as follows:

Table-1.4.5: Budget allocation and expenditure during the period 2016-22

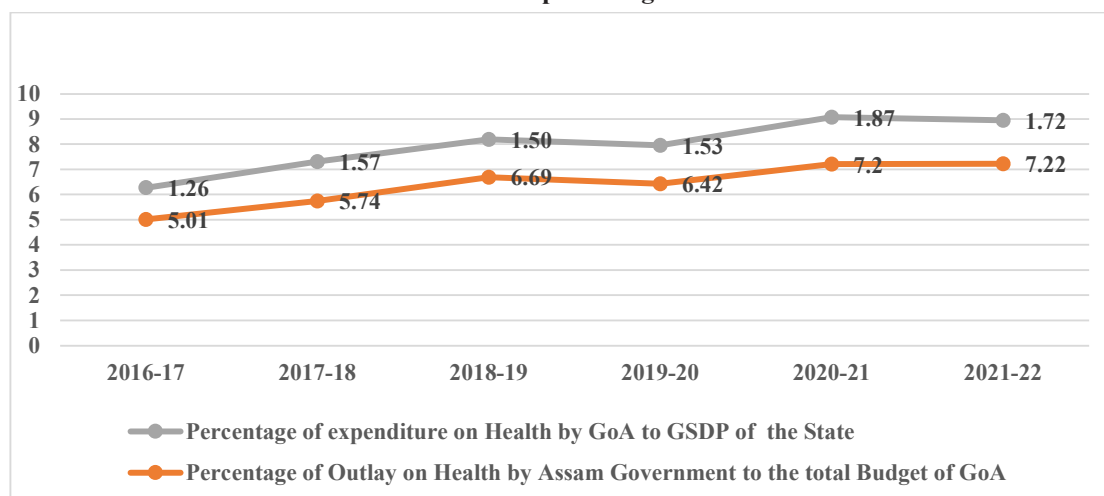
(₹ in crore)

Year	State		Health Sector		Gross State Domestic Product (GSDP)	Health Sector Expenditure (per cent of GSDP)
	Budget	Expenditure	Budget allocation (per cent of State budget)	Expenditure (per cent of State expenditure)		
2016-17	83,069	55,364	4,164 (5.01)	3,197	2,54,382	1.26
2017-18	99,453	63,428	5,709 (5.74)	4,442	2,83,165	1.57
2018-19	1,08,490	68,261	7,258 (6.69)	4,642	3,09,336	1.50
2019-20	1,19,716	83,031	7,687 (6.42)	5,334	3,46,851	1.53
2020-21	1,22,342	82,889	8,809 (7.20)	6,367	3,40,177	1.87
2021-22	1,36,555	1,07,815	9,853 (7.22)	7,479	4,33,925	1.72
Total	6,69,625	4,60,788	43,480 (6.49)	31,461	19,67,836	1.60

Source: SFAR, Appropriation Accounts & Detail Appropriation Accounts and GSDP: Director of Economics and Statistics, GoA.

Paragraph 2.4.3.1 of the National Health Policy (NHP) 2017, envisages to increase health expenditure of the Government as a percentage of Gross State Domestic Product (GSDP) from the existing 1.15 to 2.5 per cent by 2025 and to increase State sector health spending to more than eight per cent of their budget by 2020. The graph below indicates the expenditure as percentage of GSDP and the Budget on Health Sector to total budget of the State.

Chart-1.4.6: Percentage of Outlay and Expenditure on Health Sector in terms of Total Budget of the State and as percentage of GSDP



Source: SFAR, Appropriation Accounts & Detailed Appropriation Accounts.

From **Chart 1.4.6**, it can be seen that budgetary outlay on Health Services in the State showed an increasing trend from 5.01 *per cent* to 7.22 *per cent* of total budget of the State which was however, below the NHP norm of eight *per cent* which was to be achieved by 2020 itself.

Similarly, as against the target of 2.50*per cent* (to be achieved by 2025), the expenditure on health by the State increased from 1.26 *per cent* to 1.72 *per cent* of GSDP during the period from 2016-17 to 2021-22. At the present pace of increase of health expenditure as percentage of GSDP, estimated health expenditure to GSDP at the end of 2025 would likely be 1.96 *per cent*⁵⁸. The State may therefore not be able to achieve the target set under NHP-2017 by 2025.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.7.2 Requirement of funds for establishment of Health Institutions (HIs) as per SDG

The NITI Ayog requested (June-August 2016) the State to prepare a seven-year strategy (2017-18 to 2023-24) and three-year Action Plan (2017-18 to 2019-20) for achieving the Sustainable Development Goals (SDGs) including Goal number 3 (SDG-3: health and wellbeing). GoA, in the Cabinet meeting held on 07 March 2018 approved **Assam Agenda: 2030** for Strategies and Actions of the State including SDG-3. The Action plan *inter-alia* included requirement for establishment of new Health Institutions (HIs) in three phases as was assessed by GoA considering various factors like IPHS norm, decadal population growth and geographical condition/location. Requirement of health institutions as per the SDG action plan and additional fund required to bridge the existing gaps was as follows:

⁵⁸ Health expenditure to GSDP increased by 0.46 *per cent* from 1.26 (2016-17) to 1.72 *per cent* (2021-22) during the last six years at an average of 0.08 *per cent* increased per year (0.46/6 years). So in the next three years (from 2022-23 to 2024-2025) it may likely be increased by 0.24 *per cent* (0.08 x 3 years) *i.e.*, up to 1.96 *per cent* (1.72 *per cent* + 0.24 *per cent*) at the end of 2025.

Table-1.4.6: Additional requirement of Fund as per State SDG Action Plan

Category of HIs	Available including work in progress/ approved proposals (2016-22)	Requirement as per the Action Plan of the State SDG			Shortage of HIs as per 2019-20 target (3-2)	Average cost per unit	Estimated additional fund required (6 x 7)
		2019-20	2023-24	2030-31			
1	2	3	4	5	6	7	8
SC	4,737	6,817	8,339	9,236	2,080	0.56	1,164.80
PHC	1,041	1,112	1,362	1,510	71	1.43	101.53
CHC	225	278	341	377	53	5.75	304.75
SDH	31	54	54	54	23	4.38	100.74
DH	31	34	34	34	3	13.33	39.99
Total	6,065	8,295	10,130	11,211	2,230		1,711.82

Source: NHM, Assam.

It may be seen from **Table 1.4.6** that against the requirement of 8,295 HIs by 2019-20 as per SDG Action Plan, only 6,065 HIs were available (including work in progress) resulting in shortfall of 2,230 HIs as of March 2022 for which additional fund estimated at ₹1,711.82 crore⁵⁹ was required.

GoA, however, neither made the State budget with their 100 *per cent* state sponsored programme nor sent a fund proposal through State Programme Implementation Plan (SPIP⁶⁰) to GoI during 2016-22 for requirement of additional 2,230 HIs except for inclusion of only 60 new HIs in SPIPs which was approved by GoI.

In reply, NHM stated (March 2022) that owing to limitation of Total Resource Envelope (TRE)⁶¹, the SDG Action Plan was not communicated to GOI. NHM, while acknowledging that the State required additional infrastructure and funds as per SDG-3 Action Plan, further stated (September 2022) that to minimise the health infrastructure gap, State Government has taken up different new schemes under 15th Finance Commission (FC) and Prime Minister Ayushman Bharat Health Infrastructure (PM-ABHIM).

Audit however noticed that 430 additional HIs⁶² were approved (2021-22) under 15th FC and PM-ABHIM against the requirement of 2,230 units by the year 2019-20 which would fulfil only 19 *per cent* of the requirement gaps leaving a shortfall of up to 81 *per cent*. Moreover, SDG Action Plan was not communicated to GoI besides non-provisioning of the additional fund in the State budget during 2016-22.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

⁵⁹ Average cost of SC, PHC, and CHC is worked out from cost approval of project of the 15th Finance Commission. But in respect of SDH and DH average cost was worked out as per Records of Proceedings (ROP) 2020-21 approved by GoI on State's proposal.

⁶⁰ SPIP is a document to be prepared by States annually which helps them in identifying and quantifying their targets required for programme implementation for the proposed year.

⁶¹ TRE = Total fund available in a financial year which includes GoI's contribution, proportional state share and unspent balances available with states. TRE is prepared based on SPIP sent to GOI each year.

⁶² 26 under 15th FC and 404 under PM-ABHIM.

1.4.7.3 Financial management- AYUSH

AYUSH is an umbrella term of Indian Systems of Medicine and Homoeopathy (ISM&H) which includes treatment of Ayurveda, Siddha, Unani, Homoeopathy and therapies such as Yoga and Naturopathy.

Paragraph 5.2.6 of Framework for Implementation of National AYUSH Mission (FFINAM) provides that Mission should prepare State Annual Action Plan (AAP) after reviewing the detailed expenditure. State AYUSH Mission Society (SAS) which implements various activities under AYUSH and submits Utilisation Certificates (UCs) to the Director for onward transmission to GoI and GoA.

For North Eastern and Himalayan (NE&H) States including Assam, the funding pattern is 90:10 between Centre and State for all components under the AYUSH scheme. Funds received and utilised during 2016-17 to 2021-22 was as under:

Table-1.4.7: Funds received and utilisation

(₹ in crore)

Year	Approved State AAP	Opening Balance	Funds received	Funds available (3+4)	Funds refunded	Net funds available (5-6)	Expenditure	Closing Balance (savings in per cent) (7-8)	Funds received in the last quarter
1	2	3	4	5	6	7	8	9	10
2016-17	18.13	0.76	18.13	18.89	8.65	10.24	3.30 (32%)	6.94 (68%)	16.13
2017-18	26.56	6.94	26.56	33.50	13.90	19.60	3.32 (17%)	16.28(83%)	2.00
2018-19	25.99	16.28	25.99	42.27	10.70	31.57	4.04(13%)	27.53(87%)	25.99
2019-20	0.00	27.53	0.00	27.53	0.00	27.53	5.06(18%)	22.47(82%)	0.00
2020-21	7.72	22.47	3.86	26.33	0.00	26.33	3.58 (14%)	22.75(86%)	0.00
2021-22	28.42	22.75	0.00	22.75	0.00	22.75	1.94 (9%)	20.81(91%)	0.00
Total	106.82		74.54		33.25				

Source: Director of AYUSH, Assam.

It can be seen from **Table 1.4.7** that expenditure during 2016-17 to 2021-22 was low ranging only between 9 and 32 *per cent* of the net available funds. Consequently, savings had increased from 68 *per cent* in the year 2016-17 to 91 *per cent* in the year 2021-22. State AYUSH Society refunded ₹33.25 crore (GoI share ₹29.93 crore *plus* GoA share ₹3.32 crore) representing 45 *per cent* of total funds received (₹74.54 crore) during 2016-17 to 2021-22 due to its inability to utilise towards approved activities.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.7.4 Conclusion

Budgetary outlay on Health Services in the State during the six-year period 2016-22, ranged from 5.01 *per cent* to 7.22 *per cent* against the NHP norm of eight *per cent* to be achieved by the year 2020. Though expenditure on health sector increased from 1.26 *per cent* to 1.72 *per cent* of GSDP during the same period, with the present pace it may not be able to achieve the target of 2.5 *per cent* set under NHP-2017 and would likely be 1.96 *per cent* at the end of 2025. GoA neither made budget provision with their 100 *per cent* state share nor sent a proposal to GoI regarding the requirement of 2,230 new health institutions for which additional fund estimated to ₹1,711.82 crore was required as per SDG Action Plan.

Utilisation of funds allocated for AYUSH programmes was remarkably low and ranged between 9 and 32 *per cent* during 2016-22 and an amount of ₹33.25 crore representing 45 *per cent* of total funds received (₹74.54 crore) was to be refunded by the State due to inability of the AYUSH Society to utilise towards the approved activities.

1.4.7.5 Recommendations

- Government may increase budget allocation and expenditure on health services in line with the guidelines of National Health Policy, 2017
- Government may take steps to allocate funds to fill the gaps in the requirement of health institutions to achieve the SDG-3.
- Government may strengthen the implementation of AYUSH scheme to ensure full utilisation of funds allocated for the scheme.

Audit objective 2: Availability of infrastructure and health care services at primary and secondary levels and efficiency in utilisation of equipment created during COVID-19.

1.4.8 Physical infrastructure

1.4.8.1 Availability of CHCs, PHCs and SCs in the State

The number of health facilities required as per Indian Public Health Standards (IPHS), actual availability and shortfall thereof, against the three categories of healthcare infrastructure as of March 2022 (detailed in **Appendix 1.14**) is shown in **Table 1.4.8**.

Table-1.4.8: Shortage of CHCs, PHCs and SCs in the State

Health facility	IPHS Norms	Required as per norms	Available	Percentage of Shortfall
SCs	One SC for 3,000 population in tribal/ hilly/ desert areas and 5,000 for Plain Areas	6,816	4,701	31
PHCs	One PHC for 20,000 population in tribal/ hilly/ desert areas and 30,000 for Plain Areas	1,115	1,010	9
CHCs	One CHC for 80,000 population in tribal/ hilly/ desert areas and 1,20,000 for Plain Areas	278	201	28

Source: Rural Health Statistics, Census (2011) and Departmental information.

It can be seen from **Table 1.4.8** that the highest shortage of Health Institutions (HIs) was at SC level (31 *per cent*) and the lowest at PHC level (nine *per cent*). Shortage of CHCs was 28 *per cent*. Audit analysis of all categories of HIs in the selected Districts showed the following:

1.4.8.2 Availability of DHs in selected Districts

As per IPHS Guidelines, District Hospital (DH) is a hospital at the Secondary referral level for providing comprehensive Secondary Health Care Services in the District at an acceptable level of quality. As envisaged in the Guidelines, every district is expected to have a DH.

Out of seven sampled Districts, Audit noticed that DHs were available in five Districts, viz., Kamrup (Metro), Nagaon, Tinsukia, Hailakandi and Kokrajhar. In Jorhat and Karbi Anglong Districts, though one Medical College and Hospital (MCH) each was available, no DH was found available.

As there is no DH in Jorhat, actual functional IPD beds (959) in the District MCH exceeded its sanctioned capacity (500) by 92 *per cent* indicating overcrowding in the MCH. In respect of Karbi Anglong, impact of non-availability of DH could not be ascertained as the erstwhile DH has recently (November 2019) been upgraded to MCH.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken. Government also intimated that few steps like upgradation of existing Sub-Divisional Hospitals to DHs was under process.

1.4.8.3 Availability of SCs in selected Districts

The availability and requirement of SCs against the IPHS in the seven selected districts were as shown in **Table 1.4.9:**

Table-1.4.9: Requirement and availability of SCs in the selected Districts

Sl. No.	Name of selected Districts	Number of SC		Shortage (per cent)	Excess population covered by each SC on an average over IPHS norm	Total area in sq km	Average distance travelled by each patient
		Required*	Available				
1	Kokrajhar	296	161	135 (46)	2,510	3,296	5 km
2	Nagaon	379	258	121 (32)	2,335	2,250	3 km
3	Tinsukia	266	166	100 (38)	3,000	3,790	5 km
4	Jorhat	185	110	75 (41)	3,409	1,758	4 km
5	Karbi Anglong	220	115	105 (48)	2,747	7,366	8 km
6	Hailakandi	132	107	25 (19)	1,162	1,327	4 km
7	Kamrup (M)	251	50	201 (80)	20,079	955	4 km
	Total	1,729	967	762 (44)	35,242	20,742	5 km

Source: Rural Health Statics (RHS) 2021-22 and furnished by the Joint Director of Health Services.

** The requirement for these hilly/ tribal districts has been calculated on one SC for 3,000 population.*

In all the seven selected Districts, the shortage of SCs against IPHS norm ranged from 19 to 80 *per cent*. Consequently, at an average, each SCs catered to over and above IPHS norm ranging from 1,162 to 20,079 population. One patient has to travel an average of 4 to 8 km (except Nagaon) to reach SC against IPHS norm of three km.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.8.4 Availability of PHCs in selected Districts

The requirement and availability of PHCs against IPHS norms in the sampled districts was as shown in **Table 1.4.10:**

Table-1.4.10: Requirement and availability of PHCs in the selected Districts

Sl. No.	Name of selected Districts	Number of PHC			Average population covered by each PHC	Total area in sq km	Average distance to travel by each patient
		Required*	Available	Shortage (per cent)			
1	Kokrajhar*	44	46	--	19,286	3,296	8 km
2	Nagaon	63	72	--	26,285	2,250	6 km
3	Tinsukia	44	22	22 (50)	60,360	3,790	13 km
4	Jorhat	31	36	--	25,693	1,758	7 km

Sl. No.	Name of selected Districts	Number of PHC			Average population covered by each PHC	Total area in sq km	Average distance to travel by each patient
		Required*	Available	Shortage (per cent)			
5	Karbi Anglong*	33	24	9 (27)	27,540	7,366	18 km
6	Hailakandi	22	13	9 (41)	50,715	1,327	10 km
7	Kamrup (Metro)	42	48	--	26,123	955	20 km
	Total	279	261	18 (6)		20,742	12 km

Source: Rural Health Statistics (RHS) 2021-22 and furnished by the Joint Director of Health Services.

* The requirement for these hilly/tribal districts has been calculated on one PHC for 20,000 population.

In three out of seven selected districts, there was shortage of 27 to 50 per cent PHCs against IPHS norm based on category of the district concerned. Further, IPHS-PHC Guidelines though do not provide norm for road distance between patient and the nearest PHC, comparing to IPHS-SC norms of three km to reach an HI, audit observed that one patient has to travel an average distance of 6 to 20 km to avail the facilities of PHC even in those districts where no shortage of PHCs was observed as per IPHS norm.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.8.5 Availability of CHCs in selected Districts

District-wise requirement and availability of CHCs as per IPHS norm were as shown in **Table 1.4.11**:

Table-1.4.11: Requirement and availability of CHCs in the selected Districts

Sl. No.	Name of District	Number of CHCs			Average population covered by each CHC	Total area in sq km	Average distance travelled by each patient
		Required*	Available	Shortage (per cent)			
1	Kokrajhar*	11	2	9 (82)	4,43,571	3,296	41 km
2	Nagaon	16	13	3 (19)	1,45,581	2,250	13 km
3	Tinsukia	11	8	3 (27)	1,65,991	3,790	22 km
4	Jorhat	8	6	2 (25)	1,54,159	1,758	17 km
5	Karbi Anglong*	8	6	2 (25)	1,10,159	7,366	35 km
6	Hailakandi	5	4	1 (20)	1,64,824	1,327	18 km
7	Kamrup (Metro)	10	3	7 (70)	4,17,979	955	18 km
	Total	69	42	27 (39)		20,742	23 km

Source: Rural Health Statistics (RHS) 2021-22 and Information furnished by the respective Joint Directors of Health Services.

* The requirement for these hilly/tribal districts has been calculated at one CHC for 80,000 population.

It can be seen from **Table 1.4.11** that shortage of CHCs ranged between 19 and 82 per cent against the required norms in the seven selected districts. Further, comparing to IPHS-SC norms of three km to reach a health institution, audit observed that one patient has to travel an average distance of 13 to 41 km to avail the facilities of CHC.

The shortage of PHCs and CHCs in the selected districts has resulted in higher patient load in DHs which is being reflected by abnormally high Bed Occupancy Ratio (BOR) in Tinsukia (186), Hailakandi (131) and Nagaon (102) and above normal BOR in Kokrajhar, as discussed in the succeeding Paragraph.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.9 Availability of beds in Sampled DHs and MCHs *vis-à-vis* Bed Occupancy Rate

As per the norms, requirement of beds in a District Hospital is 275⁶³ for every 10 lakh population in a district. Further, as per IPHS norms, expected Bed Occupancy Rate (BOR)⁶⁴ in DHs should be at least 80 *per cent*.

On the basis of average inpatient flow during 2016-17 to 2021-22 and considering five days' average stay as prescribed under IPHS, a comparison of BOR against the required rate of 80 *per cent vis-à-vis* requirement of beds on that occupancy rate in respect of selected DHs/MCHs is shown in **Table 1.4.12**:

Table-1.4.12: Beds required as per IPHS population norm *vis-à-vis* average Bed Occupancy Rate (BOR) of the selected DHs/MCHs 2016-22

Particulars	S. K. Roy Civil Hospital, Hailakandi	B.P. Civil Hospital, Nagaon	Civil Hospital, Tinsukia	R.N.B Civil Hospital, Kokrajhar	DH, Sonapur	Jorhat MCH, Jorhat	Diphu MCH, Karbi Anglong
Number of average IPD patient during 2016-22 per year	9,561	29,696	34,133	13,710	1,991	38,661	9,732
Average stay (in days)	5	5	5	5	5	5	5
Number of inpatient bed-days per year	47,805	1,48,480	1,70,665	68,550	9,955	19,33,05	48,660
Beds available	100	397	252	200	115	959	350
No. of beds required as per IPHS population norm ⁶⁵	181	520	365	244	345	500	500
Shortage (red)/ excess (green) of beds as per IPHS population norm (percentage of shortfall in bracket)	81 (45)	123 (24)	113 (31)	44 (18)	230 (67)	459 (92)	150 (30)
BOR (in per cent)	131	102	186	94	24	55	38
Number of beds required based on 80 <i>per cent</i> BOR norm (inpatient days x 100/80 x 365)	163	508	584	234	34	662	167
Short (-)/excess (+) beds compared to available beds on BOR.	(-)63	(-)111	(-)332	(-)34	(+)81	(+)297	(+)183

Source: Information furnished by concerned Hospitals.

It can be seen from **Table 1.4.12** that against the population norms of IPHS, there was shortage of beds (as per 2011 Census) in the five selected DHs, which ranged between 18 *per cent* (Kokrajhar) and 67 *per cent* (Kamrup-Metro). Of the two MCHs, excess

⁶³ Considering 100 per cent occupancy of beds as per IPHS norms.

⁶⁴ As per Para 3.6.1 "Best Practices of Performances of District Hospital of NITI Aayog"
 Bed Occupancy Rate (%) = $\frac{\text{Total number of inpatient bed days added for a year} \times 100}{\text{Total Functional Beds} \times 365 \text{ days}}$

⁶⁵ 275 x population of the district/10,00,000. In respect of two Medical College and Hospital, beds required is as per sanctioned strength being IPHS population norm is not applicable.

beds to the extent of 92 *per cent* over and above the sanctioned beds was noticed in Jorhat MCH whereas shortage of 30 *per cent* against the sanctioned strength was noticed in Diphu MCH. Impact of such shortage/excess of beds can be observed from BOR as discussed below:

In all the above four DHs (except DH Sonapur), the BOR exceeded 80 *per cent* due to shortage of beds indicating overcrowding of inpatients. In respect of Sonapur DH, low BOR (24 *per cent*) was due to availability of other hospitals, Medical College Hospital and Super Speciality Hospital in Kamrup (Metro) district.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.9.1 Availability of beds in Sampled CHCs vis-à-vis Bed Occupancy Rate

As per IPHS norms, each functioning CHC should have 30 beds. Further Average BOR for a CHC should be 60 *per cent* as per IPHS norm. The strength can be further increased if the occupancy increases with subsequent upgradation of the facilities.

Average BOR⁶⁶ (2016-17 to 2021-2022) of the sampled CHCs vis-à-vis availability of beds (August-February 2023) as per IPHS norm was shown in **Table 1.4.13**:

Table-1.4.13: Average Bed Occupancy Rate (BOR) vis-à-vis beds available as per IPHS norm in the selected CHCs during 2016-22

CHCs	Number of average IPD patient during 2016-22 per year	Average stay (in days)	Number of inpatient bed-days per year (col. 1x col. 2)	BOR (in per cent)	Beds available as against IPHS norm of 30 beds
Khetri (Kamrup Metro)	726	1	726	7	30
Dotoma (Kokjhar)	1,422	1	1,422	10	40
Dangari (Tinsukia)	238	1	238	2	30
Raha Rantholi (Nagaon)	60	1	60	2	7 (77 per cent shortage)
Bokajan (Karbi Anglong)	3,347	2	6,694	61	30
Nagajanka (Jorhat)	63	1	63	1	18 (40 per cent shortage)
Lala (Haillakandi)	1,592	1	1,592	29	15 (50 per cent shortage)

Source: Information furnished by the Joint director of Health Services.

Audit test checked seven out of 42 CHCs available in the seven selected districts. The shortage of beds in terms of IPHS norm was from 40 to 77 *per cent* in three CHCs, namely Raha Ranthali CHC (77 *per cent*) in Nagaon, Lala CHC (50 *per cent*) in Hailakandi and Nagajanka CHC (40 *per cent*) in Jorhat. Excess beds over the IPHS norm was also noticed in Dotoma CHC (33 *per cent*) in Kokrajhar District whereas in three CHCs (in Tinsukia, Kamrup and Karbi Anglong Districts) the availability of beds was as per IPHS norms.

Impact of such shortage/excess of beds can be observed from BOR as discussed below:

⁶⁶ IPD patients in case of CHCs discharged within 30 hours of admission is considered as one day of staying in hospitals for calculating BOR.

Based on average patient inflow during 2016-22 and availability of beds, the BOR in the test checked CHCs was far below the expected norms of 60 *per cent* except in Bokajan CHC where delivering mother stayed for two days as per IPHS norms. This should be seen in the context of non-availability of essential infrastructure/ services like X-ray, ECG, C-section delivery, Obstetrics & Gynaecologist, Paediatrics in any of the test-checked CHCs. Such condition in the CHC would have caused referral cases of patients/ pregnant women to DHs. Thus, to reach the expected BOR of 60 *per cent*, services in CHCs would require to be strengthened as per IPHS norm to reduce referral cases to higher level of health care centres.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.9.2 Availability of Essential Medicines

As per the latest GoA notification (September 2022), a Primary Level of Health Care (PHC) should have 171 items of Essential Drugs (ED), a Secondary Level of Health Care (DHs/CHCs) 392 and Tertiary Level of Health Care (Super speciality and Medical College) 499 items of drugs under the 'Essential Drugs List (EDL)'.

The position of availability of EDL (August 2022 to February 2023) in the sampled 28 HIs {two Tertiary (MCHs), 12 Secondary (five DHs and seven CHCs) and 14 Primary Care (PHCs)⁶⁷} in the selected districts is shown in (*Appendix 1.22*).

Audit categorised the functioning HIs in terms of availability of medicines into four groups *viz.*, availability of Essential Drugs as per EDL (i) up to 25 *per cent* (ii) 26 to 50 *per cent* (iii) 51 to 75 *per cent* and (iv) more than 76 *per cent* as detailed below:

Table-1.4.14: Group wise availability of EDL

Essential Drugs as per EDL available	No. of HIs	Range of Available in percentage	
		Minimum	Maximum
Up to 25 <i>per cent</i>	2	8	21
26 to 50 <i>per cent</i>	14	27	48
51 to 75 <i>per cent</i>	10	51	74
More than 76 <i>per cent</i>	2	76	95
Total	28		

Source: Selected HIs.

It can be seen from *Table 1.4.14* that during the audit period (August 2022 to January 2023), out of 28 sampled HIs, only two HIs were having ED of more than 76 *per cent*, 10 HIs were having 51 to 75 *per cent* EDs followed by 14 HIs with only 26 to 50 *per cent* EDs while availability of EDs in two HIs was below 25 *per cent*.

Audit further observed that during 2016-22, under the State programme "National Health Mission- Free Drugs Service" (implemented from 2016-17), NHM received ₹835.50 crore of which, ₹688.83 crore was utilised leaving an unspent balance of ₹146.67 crore as on 31 March 2022, as detailed in *Table 1.4.15*.

⁶⁷ Excluding three PHCs where updated data were not available.

Table-1.4.15: Funds received and expenditure incurred under Free Drugs Services

Year	Receipts (GoA funds) (₹ in crore)	Utilised (₹ in crore)	Unspent Balance (₹ in crore)
2016-17	30.00	0	30.00
2017-18	100.00	80.46	19.54
2018-19	110.00	135.16	(-)25.16
2019-20	170.00	139.29	30.71
2020-21	181.50	146.60	34.90
2021-22	244.00	187.32	56.68
Total	835.50	688.83	146.67

Source: NHM, Assam

Thus, the available funds could have been utilised to meet the shortfall of ED for supply to patients free of cost as per 'Free Drugs Service' scheme.

Government in its reply stated (September 2023) that shortage of EDL was worked out by audit based on old EDL list. The reply was not acceptable as Audit considered the latest EDL issued by GoA in September 2022 for arriving at the shortage of EDL.

1.4.10 Human Resources in the selected Health Institutions

1.4.10.1 Availability of Doctors in sampled HIs

In the sampled 31 HIs {two MCHs, five DHs, seven CHCs, and 17 PHCs} in seven selected Districts, the status of sanctioned strength *vis-à-vis* men in position of doctors was as shown below:

Table-1.4.16: Position of Doctors in sampled HIs⁶⁸

District	Number of sampled HIs				Sanctioned strength				Persons-in-position				Percentage of shortage Excess (+)/Shortage (-)			
	DH/ MC	CHC	PHC	Total	DH/ MC	CHC	PHC	Total	DH/ MC	CHC	PHC	Total	DH/ MC	CHC	PHC	Total
Kamrup Metro	1	1	2	4	43	4	5	52	35	3	5	43	(-)19	(-)25	0	(-)17
Kokrajhar	1	1	2	4	29	4	4	37	19	1	2	22	(-)34	(-)75	(-)50	(-)41
Tinsukia	1	1	2	4	35	3	1	39	24	3	1	28	(-)31	0	0	(-)28
Jorhat	1	1	3	5	243	3	4	250	176	3	3	182	(-)28	0	(-)25	(-)27
Nagaon	1	1	4	6	37	3	5	45	31	3	4	38	(-)16	0	(-)20	(-)16
Karbi Anglong	1	1	2	4	267	3	1	271	117	2	0	119	(-)56	(-)33	(-)100	(-)56
Hailakandi	1	1	2	4	36	4	3	43	28	2	3	33	(-)22	(-)50	0	(-)23
Total	7	7	17	31	690	24	23	737	430	17	18	465	(-)38	(-)29	(-)18	(-)37

Source: Director of Health Services and the Director of Medical Education.

Note: (1) PHCs where there is no doctor are run by contractual doctors by NHM.

There was shortage of 38 per cent doctors in seven sampled DHs/MCHs, 29 per cent in seven sampled CHCs, and 18 per cent in 17 sampled PHCs. In two sampled PHCs in Karbi Anglong, no government regular doctors were posted which were, however, run by the contractual doctors provided under NHM. District wise variations in shortage of doctors was also noticed ranging from 16 per cent to 56 per cent in DHs, and even wider variation was in CHCs between 25 per cent and 75 per cent, and from 20 per cent to 100 per cent in PHCs. This indicated that manpower resources were not provided and distributed in an equitable manner. Moreover, there is disparity in availability of doctors and associated health care services.

⁶⁸ Department-wise (like ENT, Eye etc.) sanctioned strength and MIP were not available. No e-HRMS portal also available.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.10.2 Availability of Nurses and Paramedics

The persons-in-position *vis-à-vis* sanctioned strength in respect of Nurses in the 85 sampled health institutions (two MCHs, five DHs, seven CHCs, 17 PHCs and 54 SCs) under seven selected districts was as shown in **Table 1.4.17**.

Table-1.4.17: Nurses and Paramedics in selected Health Institutions⁶⁹

District	Number of sampled HIs					Sanctioned strength					Men-in-position					Percentage of shortage Excess (+)/Shortage (-)				
	DH/ MC	CHC	PHC	SC	Total	DHs/ MC	CHC	PHC	SC	Total	DHs/ MC	CHC	PHC	SC	Total	DH/ MC	CHC	PHC	SC	Total
Kamrup (M)	1	1	2	3	7	197	13	14	9	233	124	12	13	3	152	(-)37	(-8)	(-)7	(-)67	(-)35
Kokrajhar	1	1	2	8	12	100	11	7	8	126	54	10	3	8	75	(-)46	(-)9	(-)57	0	(-)40
Tinsukia	1	1	2	8	12	113	6	2	8	129	95	4	2	8	109	(-)16	(-)33	0	0	(-)16
Jorhat	1	1	3	6	11	822	7	17	6	852	719	6	11	6	742	(-)13	(-)14	(-)35	0	(-)13
Nagaon	1	1	4	17	23	90	12	12	17	131	64	11	10	17	102	(-)29	(-)8	(-)17	0	(-)22
Karbi Anglong	1	1	2	7	11	200	13	3	7	223	196	13	3	7	219	(-)2	0	0	0	(-)2
Hailakandi	1	1	2	5	9	137	5	14	5	161	71	5	9	5	90	(-)48	0	(-)36	0	(-)44
Total	7	7	17	54	85	1,659	67	69	60	1,855	1,323	61	51	54	1,489	(-)20	(-)9	(-)26	(-)10	(-)20

Source: Director of Health Services and the Director of Medical Education.

Against the sanctioned strength of 1,855 nurses and paramedical staff in 85 sampled HIs, 1,489 staff were available indicating an overall shortage of 366 (20 *per cent*). Overall major shortage of Nurses and Paramedics was noticed at the DH/MCH (20 *per cent*) and PHC (26 *per cent*) levels. Further, at the DH/MCH level, the shortage was highest in Hailakandi (48 *per cent*) followed by 46 *per cent* in Kokrajhar, the lowest being Karbi Anglong at two *per cent*.

There is a need for proper human resource management for filling up the shortfall in manpower to equip these health care centres for providing health care services more effectively.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

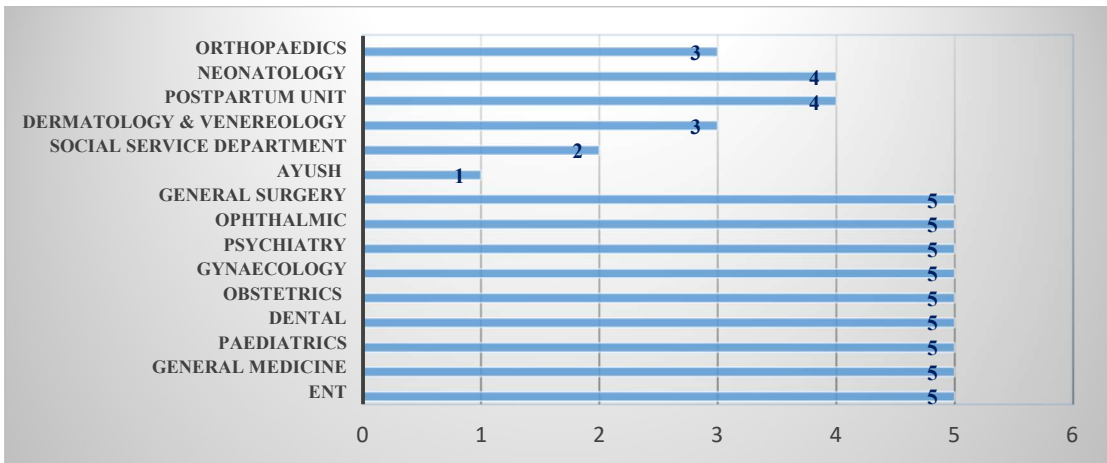
1.4.11 Availability of Services

1.4.11.1 Availability of OPD services in sampled District Hospitals

The availability of 15 mandatory OPD services as per the IPHS norm in five test checked DHs is depicted in **Chart 1.4.7 (Appendix 1.15)**:

⁶⁹ Department-wise (like ENT, Eye, *etc.*) sanctioned strength and MIP were not available. No e-HRMS portal also available

Chart-1.4.7: No of OPD services available in selected DHs



Sources: Selected DHs.

It may be evident from **Chart 1.4.7** that nine out of 15 services were available in all five selected DHs. Audit, however, noticed that AYUSH services were available only in Civil Hospital, Nagaon and services relating to Social Service Department in Civil Hospitals in Kokrajhar and Kamrup (M). As many as two services viz. (i) Orthopaedic and (ii) Dermatology & Venereology were not available in Civil Hospitals at Hailakandi and Tinsukia. Civil Hospital in Hailakandi and Tinsukia also did not have one service each viz., Postpartum and Neonatology services respectively.

Such shortfall in OPD services in Civil Hospitals at Tinsukia and Hailakandi would have put severe constraint on the contribution towards providing health services in these Hospitals. Details are given in **Appendix 1.15**.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.11.2 Availability of OPD services in sampled CHCs

The availability of mandatory OPD services as per IPHS norm in the seven (out of 42) test checked CHCs in the seven selected districts is given below:

Audit observed that in the sampled CHCs, apart from General Medicine and Laboratory services, none of the essential OPD services, viz., General Surgery, Obstetrics & Gynaecology, Paediatrics and AYUSH⁷⁰ services was available. Six out of seven sampled CHCs had round the clock service as per norms. Dangori CHC in Tinsukia had no round the clock services and the CHC discharged the delivering mothers on the same day as against the minimum requirement of 48 hours as per IPHS norm, as discussed in **Paragraph 1.4.12.3**.

Thus, critical and essential four to six OPD services as required under the norms were not provided in all the seven test checked CHCs. Such heavy shortfall in providing essential OPD services as per norms would have severely impacted the functioning of CHCs as health care service providers at the secondary care level leading to high patient load in DHs and the resultant inconvenience to the patients.

⁷⁰ Only one CHC i.e., Lala CHC in Hailakandi district has AYUSH service.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.11.3 Availability of OPD services in PHCs

As per IPHS norms, a total of six hours of OPD services and round the clock emergency services in PHCs is required with basic Obstetric and Nursing.

Audit observed that normal six hours OPD services were provided in all the 17 sampled PHCs. However, round the clock services as required under the IPHS norms were not provided in 65 per cent PHCs (11 PHCs⁷¹).

Consequently, PHCs discharged the delivering mothers by retaining them only for a period of six hours to 12 hours as against the minimum requirement of 48 hours as per IPHS norm, as discussed in *Paragraph 1.4.12.3*.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.11.4 Patient load in OPD registration and OPD cases per doctor per annum

As per NHM assessor's guidebook for quality assurance in health institutions, number of counters should be such that there are 12-20 patients/per hour per counter. IPHS, however, does not provide any norm for doctor patient load. Average number of patients per hour per counter⁷² and doctor OPD patient load at average during 2016-17 to 2021-22 in respect of 14 sampled health care HIs (five DHs, two MCHs, and seven CHCs) is as shown in *Table 1.4.18*:

Table-1.4.18: Average patient load per counter per hour in sampled Secondary HIs.

Name of HIs (DHs/CHCs)	Average number of			Average OPD	
	OPD cases	Registration counters	patients per hour per counter ⁷³	Doctor	cases per doctor per annum
DH, Tinsukia	1,03,405	4	15	10	10,341
DH, Sonapur	2,963	1	2	2	1,482
DH, Kokrajhar	6,0374	3	11	12	5,031
DH, Nagaon	1,90,713	5	22	25	7,629
DH, Hailakhandi	79,555	3	15	3	26,518
Diphu MCH	66,029	8	5	20	3,301
Jorhat MCH	28,60,22	5	32	59	4,848
Dangori CHC, Tinsukia	35,116	1	20	2	17,558
Khetri CHC, Kamrup (M)	9,977	1	6	2	4,988
Dotoma CHC, Kokrajhar	23,380	1	13	3	7,793
Raha Rantholi CHC, Nagaon	11,221	1	6	3	3,740
Bokajan CHC, Karbi Anglong	32,069	1	18	5	6,414
Lala CHC, Hailakandi	22,640	1	13	1	22,640
Nagajanka CHC, Jorhat	10,324	1	6	2	5,162

Source: Departmental information.

Colour code: Green denotes range of 12-20, yellow denotes lower than 12 and red denotes slightly higher than the maximum range of 20 patients per counter per hour.

⁷¹ Santusnagar PHC, Hailakandi; Phuloni PHC, Jorhat; Diphu PHC, Karbi Anglong; Basistha & Sonapur PHCs, Kamrup (M); Balipari PHC, Kokrajhar; Mahadewsal, Haldiati & Deodhar PHCs, Nagaon; and Bordubi & Tingrai Tiniali PHCs, Tinsukia

⁷² Average 295 working days with six hours per day in State Government HIs.

⁷³ Average patients per hour per counter = {No of OPD cases (average between 2016-2022)} / {No. of OPD Counters (average between 2016-2022) x 295 (minimum working days considered in a year) x 6 hours OPD per day}.

It can be seen from **Table 1.4.18** that at six (43 per cent) out of 14 selected HIs, the prescribed average patient load per counter per hour was as per the norm (12-20), two HIs exceeded patients' turnout against the norms pointing to entry overload and six HIs had low patients' turnout and thus performing well.

Average doctor patient load per annum was significantly higher in three HIs viz., DH, Hailakandi (1:26,518), Lala CHC, Hailakandi (1:22,640) and Dangori CHC, Tinsukia (1:17,558) as compared to the remaining HIs which were more or less within 1:10,000 per annum. The higher doctor patient load in three HIs would likely lead to a longer wait period for appointments.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.11.5 Services in Sub Centres

As per IPHS norms, Sub Centres are the first point of contact between the primary health care system and the community, and are expected to provide OPD services for promotive, preventive and a few basic level of curative primary health care services.

Audit noticed that OPD services were available in all the test checked 54 SCs covering all the required services as per IPHS norms. However, out of 54 test-checked SCs, continuous water and un-interrupted electric supply with adequate power back-up as required as per IPHS norms were not available in 22 (41 per cent) and 27 (50 per cent) SCs respectively. Thus, potency of the vaccines could be effected owing to such interrupted power supply in the SCs as various types of vaccines like BCG, DPT, TT, etc. were required to be stored within their cold-chain temperature ranges.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.12 IPD Services in selected DHs/MCHs

1.4.12.1 Surgery procedures and average number of surgery per surgeon per annum

IPHS guidelines prescribe Operation Theatres (OTs) for selective major surgery, emergency services and ophthalmology/ ENT (Ear, Nose and Throat) for DHs having bed strength of more than 100. Availability of OT services in the test-checked DHs and number of surgery per surgeon per year (2016-22) were as follows:

Table-1.4.19: Availability of OTs and Surgeons in the test-checked Hospitals

Hospital	Type of surgeries operated			
	General	ENT	Orthopaedic	Eye surgeries
District Hospital, Nagaon	A	A	NA	A
Average number of Surgeon	4	2	DNA	2
Average number of Surgery per surgeon per year	336	47	DNA	0
R.N.B Hospital, Kokrajhar	A	A	NA	A
Number of Surgeon	3	2	DNA	2
Average number of Surgery per surgeon per year	3,041	293	DNA	2,668
Civil Hospital, Tinsukia	A	A	A	A
Average number of Surgeon	1	1	1	2
Average number of Surgery per surgeon per year	431	121	8	279
District Hospital, Sonapur (Kamrup-Metro)	A	A	A	A

Hospital	Type of surgeries operated			
	General	ENT	Orthopaedic	Eye surgeries
Average number of Surgeon	2	3	1	3
Average number of Surgery per surgeon per year	57	0	0	0
S.K. Roy Civil Hospital, Hailakandi	A	NA	NA	A
Average number of Surgeon	1	1	DNA	3
Average number of Surgery per surgeon per year	1	0	DNA	115
Jorhat MCH	A	A	A	A
Average number of Surgeon	17	3	8	3
Average number of Surgery per surgeon per year	4,387	464	93	238
Diphu MCH, Karbi Anglong	A	A	A	A
Average number of Surgeon	5	3	4	2
Average number of Surgery per surgeon per year	161	22	65	5

Source: DHs and MCHs. (A- Available, NA-Not Available, DNA-Does Not Arise).

It can be seen from **Table 1.4.19** that all OT services were available in seven test checked DHs/ MCHs except for orthopaedic surgery in DHs Nagaon, Kokrajhar and Hailakandi Districts. However, services of Eye, ENT and Orthopaedic Surgeons at DH Kamrup (M), ENT and Eye Surgeons of S.K. Roy Civil Hospital, Hailakandi and DH Nagaon respectively were being utilised as a general physician owing to lack of required facilities during 2016-22.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.12.2 Dietary/food services for IPD patients in DHs, CHCs and PHCs

As per IPHS Guidelines, diet to IPD patient should be provided in all DHs and CHCs. At PHC level, IPHS envisages that nutritious and well- balanced diet is desirable and shall be provided to all IPD patients.

Six test checked DHs were providing dietary services. Audit observed that 10⁷⁴ (four CHCs and six PHCs) out of 12 test checked HIs were providing 24x7 IPD services but no dietary services was being provided. Under the scheme ‘Samahar’ under Janani Shishu Suraksha Karyakaram (JSSK), however, all the PHC/CHCs with delivery service were providing dry packaged food (three days for normal deliveries) to mothers since 2021-22.

Thus, dietary services were not found available in all the test checked PHCs/CHCs except for two CHCs⁷⁵.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.12.3 Maternal Care Services

Maternal care services for inpatients mainly deal with delivery service and observation and treatment after delivery.

⁷⁴ Kalinagar PHC and Lala CHC, Hailakandi; Mariani & Kakojhan PHCs and Nagajanka CHC, Jorhat; Dengaon PHC, Karbi Anglong; Kamalsingh PHC & Dotoma CHC, Kokrajhar; Amsoi PHC and Raha Rantholi CHC in Nagaon district.

⁷⁵ Bokajan CHC and Khetri CHC.

(i) Delivery Services in the selected PHCs and CHCs

As per IPHS norm, CHC and PHC should deliver healthcare services of essential and emergency Obstetric Care including surgical interventions like Caesarean Sections (C-Section) and other medical interventions.

Audit noticed that out of 17 test-checked PHCs, delivery services were not available in six PHCs as required under IPHS norms. These PHCs were in four selected districts viz., Karbi Anglong (Diphu UPHC), Kamrup (M) (Basistha and Sonapur PHC), Kokrajhar (Balimari PHC) and in Nagaon (Haldihati and Deodhar PHC).

Further, though delivery services were available in all the seven sampled CHCs⁷⁶ but none had C-Section delivery. No Obstetrics and Gynaecology doctors was posted in any of the sampled CHCs which was found to be the reason for non-availability of C-section delivery. Thus, delivery services in the sampled PHC/CHCs were not found adequate in terms of IPHS norms.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

(ii) Early release of mothers against IPHS norm

As per IPHS norms, minimum 48 hours of stay after delivery and three to seven days of stay post-delivery are required for managing complications. The status in the test checked 18 PHCs/CHCs is shown below:

Table-1.4.20: Position of stay of mothers after delivery in test checked HIs

Sl. No.	Name of HIs	Delivery Services Available	Patient stayed for minimum 48 hours in HIs	Patient retained after delivery
Hailakandi				
1	Santoshnagar PHC	A	No	Max. 12 hours
2	Kalinagar PHC	A	No	Day service only
3	Lala CHC	A	No	Max. 12 hours
Jorhat				
4	Mariani MPHC	A	No	Max 12 hrs
5	Kakojan PHC	A	No	Max 12 hrs
6	Phuloni PHC	A	No	Max 12 hrs
7	Nagajanka CHC	A	No	Max 12 hrs
Karbi Anglong				
8	Dengaon PHC	A	No	8 to 12 hours
9	Bokajan CHC	A	Yes	48 hours
Kokrajhar				
10	Kamalsingh SHC/ PHC	A	No	6 to 12 hours
11	Dotoma CHC	A	No	6 to 12 hours
Kamrup (M)				
12	Khetri CHC	A	No	24 to 30 hours
Nagaon				
13	Amsoi PHC	A	No	Same day released
14	Mahadewsal PHC	A	No	Same day released
15	Raha Ranthali CHC	A	No	Same day released

⁷⁶ Lala, Nagajanka, Bokajan, Khetri, Dotoma, Raha Ranthai and Dangori.

Sl. No.	Name of HIs	Delivery Services Available	Patient stayed for minimum 48 hours in HIs	Patient retained after delivery
Tinsukia				
16	Bordubi New PHC	A	No	Day service only
17	Tingrai Tiniali PHC	A	No	Day service only
18	Dangori CHC	A	No	Day service only

Source: Joint Directors of Health Services of concerned districts.

Colour Code: Red denotes Risky Category and Green denotes low risk.

Thus, though in selected seven districts, all 18 HIs (seven CHCs & 11 PHCs) conducted deliveries, only Bokajan CHC retained delivering mother for the required minimum 48 hours. The remaining 17 HIs discharged mothers by retaining them only for a period of six hours to 12 hours. This was fraught with the risk of having an adverse impact on the health of delivering mothers. The HIs attributed this to lack of post-delivery infrastructure (ECG, X ray)/ human resources.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.13 Health and Wellness Centres

HWC should deliver Comprehensive Primary Health Care (CPHC) bringing healthcare closer to the homes of people covering both maternal and child health services and non-communicable diseases, including free essential drugs and diagnostic services.

As against the SDGs target of upgradation of 100 *per cent* SCs into HWCs by 2019-20, a total 2,988 SCs out of a total of 4,701 SCs were upgraded to HWCs as of March 2023 as per the Budget Speech document, thereby leaving 1,713 SCs still to be upgraded. In the selected districts, only Phuloni and Kamalsingh SCs in Jorhat and Kokrajhar districts respectively were upgraded to HWCs. Overall percentage of test checked SCs upgraded to HWCs was only four *per cent*.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.13.1 Line Services and Support services

IPHS norm provides for various line and support services for DHs and CHCs. The position of availability of these services in DHs and CHCs is discussed below:

(i) Line Services and Support Services in sampled DHs

The position of other essential line and support services in five test checked DHs was as shown in **Table 1.4.21:**

Table-1.4.21: Line and support services in sampled DHs

Name of DH	Ambulance	Blood Bank	Oxygen	Bio-medical Waste	Mortuary	Laundry and Diet services
	Line Services					Support services
S.K. Roy CH, Hailakandi	A	A	A	A	NA	A
R.N.B CH, Kokrajhar	A	A	A	A	NA	A
Civil Hospital Tinsukia	A	A	A	A	A	A
B.P. Civil Hospital Nagaon	A	A	A	A	A	A
DH, Sonapur Kamrup Metro	A	A	A	A	NA	A

Source: Information furnished by DHs.

It is evident from **Table 1.4.21** that except for mortuary services in three out of five test checked DHs, remaining services were available in all DHs.

(ii) Line Services and Support Services in sampled CHCs

The position of essential and optional services (as per IPHS norm) available in seven sampled CHCs was as shown in **Table 1.4.22**:

Table-1.4.22: Essential and optional services in test checked CHCs

Name of CHCs	Ambulance (essential)	Blood Bank/ Blood storage	Bio-medical Waste (essential)	Laundry	Hospital Dietary services
	Line Services			Support services	
Dangori CHC, Tinsukia	A	NA	A	A	NA
Khetri CHC, Kamrup (M)	NA	NA	A	A	A
Dotoma CHC Kokrajhar	A	NA	A	A	NA
Raha Ranthali CHC, Nagaon	A	NA	A	A	NA
Bokajan CHC, Karbianglong	A	NA	A	A	A
Lala CHC Hailakhandi	A	NA	A	A	NA
Nagajanka CHC, Jorhat	A	NA	A	A	NA

Source: Joint Director of Health Services.

It can be seen from **Table 1.4.22** that except for Blood Storage facility in all the sampled CHCs, Ambulance services in one CHCs, Hospital Dietary services in five CHCs, all the remaining line and support services were available in seven test-checked CHCs. However, ambulances were operated without basic life support, essential drugs and oxygen as required under the IPHS norms.



*Ambulance at Bokajan CHC without essential facilities
Date of photo: 29-12-2022.*

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.14 Disaster Management and Patient safety

IPHS 2012 norms provide for disaster prevention measure like buildings with earthquake proof, flood proof and fire protection features with a dedicated disaster management plan in line with State Disaster Management Plan.

Availability of Disaster Management Plan for patient safety in the test-checked HIs are as detailed in *Appendix 1.23* and summarised in *Table 1.4.23*.

Table-1.4.23: Availability of services related to disaster management and patient safety

Number of sampled HIs (PHCs to MCHs)	Disaster management plan	Earth quake proof	Fire protection measures available				
			NOC	Fire Water hydrant	Automatic alarm	Smoke detector	Fire extinguisher
Hailakhandi:							
4	2	1	0	0	1	0	2
Jorhat							
5	2	1	0	1	1	1	2
Karbi Anglong							
4	2	1	2	1	1	1	2
Kamrup (M)							
4	2	0	2	1	1	0	2
Kokrajhar							
4	1	0	0	0	1	0	1
Nagaon							
6	1	0	0	0	1	1	4
Tinsukia							
4	1	0	0	1	1	0	4
Total (31)	11	3	4	4	7	3	17

Source: Information furnished by concerned Joint Director of Health Services.

It can be seen from *Table 1.4.23* that out of 31 test checked HIs, only 11 HIs prepared disaster management plan. Three HIs were having earthquake proof buildings. In respect of Fire Safety Measures, it was noticed that ‘No Objection Certificate (NOC)’ from Fire Directorate was obtained by four HIs while fire hydrant was also available in four HIs. Other fire safety measures like automatic fire alarm were available in seven HIs, smoke detector in three HIs and fire extinguishers in 17 HIs. Thus, patient safety was at risk in absence of above safety measures.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.15 Integration of AYUSH with the Allopathic System of Medicines

Department of AYUSH, Ministry of Health and Family Welfare, GoI launched National AYUSH Mission (NAM) during 12th Plan for implementing through States/UTs. The basic objective of NAM is to promote AYUSH medical systems through cost effective AYUSH services, strengthening of educational systems, facilitate the enforcement of quality control of Ayurveda, Siddha and Unani & Homoeopathy (ASU&H) drugs and sustainable availability of ASU&H raw-materials. For effective implementation of AYUSH in the Country, GoI issued⁷⁷ an Operational Guideline under the “Framework for Implementation of National AYUSH Mission (NAM)”.

Implementation of AYUSH in the State had been covered in this audit and deficiencies noticed are discussed in succeeding paragraphs.

⁷⁷ Department of AYUSH, Ministry of Health and Family Welfare, GoI

1.4.15.1 Functioning of State AYUSH Mission Society and Directorate Office of AYUSH

Paragraph 5.2 of the Operational Guideline of AYUSH envisages that the Mission at State level shall be governed and executed by a State AYUSH Mission Society (SAS) consisting of a Governing Body under the Chairpersonship of Chief Secretary and an Executive Body under the Chairpersonship of Principal Secretary/Secretary in-charge of AYUSH (Health & Family Welfare).

The Directorate of AYUSH, Assam was created in 2011 and has been functioning since June 2012 and manages the Ayurvedic & Homoeopathic system of Medicine. SAS, Assam was registered in March 2015.

1.4.15.2 Co-location of AYUSH facilities in Health Institutions

Para 1 of the Operational Guideline of AYUSH envisaged to enhance coverage of health care system through cost effective AYUSH which inter-alia covers co-location of AYUSH facilities at PHCs, CHCs, DHs and setting up of up to 50 bedded Integrated AYUSH Hospitals.

Scrutiny of records of the Director of AYUSH showed that out of 5,951⁷⁸ Health Institutions⁷⁹, 783 institutions (13 per cent) had AYUSH facilities leaving 5,168 HIs (87 per cent) with no such facilities⁸⁰. The position of test checked seven districts is as shown in **Table 1.4.24**:

Table-1.4.24: District-wise status of co-location of AYUSH facilities with Health Institutions

Name of District	Total sampled PHC/CHC/DHS/MCHs	AYUSH services not co-located
Kamrup (Metro)	4	4
Kokrajhar	4	3
Tinsukia	4	4
Jorhat	5	4
Nagaon	6	5
Karbi Anglong	4	4
Hailakhandi	4	3
Total	31	27

Sources: Joint Director of Health Services.

It can be seen from **Table 1.4.24** that 27 (84 per cent) out of 31 sampled HIs were yet to be co-located with AYUSH facilities. Thus, only 16 per cent health institutes were found functioning with AYUSH facilities in the test checked seven Districts.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.15.3 Poor implementation of Scheduled activities under AYUSH

Paragraph 4.2.1 of the Operational Guideline of AYUSH provides that 20 per cent of total funds available for AYUSH was to be spent on scheduled 11 items viz., AYUSH Wellness Centres including Yoga & Naturopathy, Tele-medicines, Sports Medicine through AYUSH, Innovations in AYUSH including Public Private Partnership, Interest

⁷⁸ As per Rural Health Statistics 2021-22.

⁷⁹ Excluding nine Medical Colleges.

⁸⁰ DHs: 25, CHCs: 62, PHC: 595, SHC/SC (56+45): 101 = 783. There were another 133 State Dispensaries (SDs) functioning with AYUSH facilities.

subsidy component for Private AYUSH educational Institutions, Reimbursement of Testing charges, IEC activities, Research & Development in areas related to Medicinal Plants, Voluntary certification scheme, Market promotion, *etc.* and Crop insurance for Medicinal Plants.

During the period from 2016-17 to 2021-22, GoI approved the State Resource Envelope aggregating to ₹74.54 crore under AYUSH activities. Against the norm of 20 *per cent*, the SAS spent only 2.58 *per cent* of the Resource Envelope on one out of 11 items *i.e.*, AYUSH Wellness Centres including Yoga and Naturopathy.

On this being pointed out, the Director of AYUSH stated (March 2023) that non-availability of District Programme Management Unit (DPMU) was the reason for not covering the scheduled activities and initiatives envisaged in the Scheme.

Thus, despite availability of fund, the State AYUSH Mission could not implement the scheduled activities which has slowed down the promotion of AYUSH in the State.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.15.4 AYUSH School Health Programme

AYUSH Guidelines focused on School Health Programme through AYUSH to address the health needs of school going children both physical and mental through providing AYUSH services including Yoga and counselling.

Audit noticed that Government of Assam was yet to implement the School Health Programme. This was attributed to non-formation of DPMU. An amount of ₹0.33 crore (GoI share ₹0.30 crore and GoA share ₹0.03 crore) received during 2017-19 under the programme was refunded to Government. No further funds had been sought from GoI for the purpose till the date of Audit. Thus, introduction of alternative system of medicine to school going children could not take off in Assam.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.16 Efficiency on management of equipment procured during COVID-19

1.4.16.1 Receipts and utilisation of COVID-19 fund

GoI provided funds under emergency COVID Response Package to the States in order to support preparedness and prevention related activities due to COVID-19 outbreak. Simultaneously, GoA had also allocated funds for the management of COVID-19 pandemic through NHM, Assam. Position of receipts funds from various sources and expenditure incurred for management of COVID-19 pandemic was as shown below:

Table-1.4.25: Receipts and utilisation of COVID-19 fund

Year	Receipts				Expenditure	Balance
	GoI	GoA	CM Relief/Donation	Total		
2019-22	1037.21	1663.97	338.84	3040.02	2299.66	740.36

Source: NHM, Assam.

During 2019-20 to 2021-22, an amount of ₹3,040.02 crore was released to NHM, Assam for COVID management, against which, ₹2,299.66 crore was utilised (Major expenditure in Table below) leaving an unspent balance of ₹740.36 crore (May 2022).

Table-1.4.26: Major expenditure incurred for management of COVID -19

Items	Expenditure (₹ in crore)	Percentage of expenditure to total expenditure
Testing for COVID-19	416.38	18
Emergency COVID Response Plan (ECRP)	290.00	13
Financial assistance to stranded persons of outside Assam/India, critical care patient,	169.55	7
Advances for Construction activities to PWD ⁸¹	88.60	4
Drugs and supplies including PPE Kit, Mask, Sanitiser, etc	77.92	3
Equipment facilities for patient care including support for ventilator	68.42	3
Procurement of vaccine for COVID-19	45.18	2
Transportation cost	31.60	1
Administrative expenses	21.12	1
Operational cost for COVID-19 vaccine	16.57	1
Total	1,225.34	53⁸²

Source: NHM, Assam.

As shown in **Table 1.4.26**, funds were mainly utilised for testing of COVID-19 (18 *per cent*), Emergency COVID Response Plan (13 *per cent*), financial assistance to stranded persons (seven *per cent*) and construction activities (four *per cent*) along with other minor expenditures (one to three *per cent*).

1.4.16.2 COVID equipment/materials lying unutilised- ₹8.53 crore

As mentioned in **Table 1.4.26**, an amount of ₹68.42 crore was spent for purchase of various materials/ equipment by NHM, Assam. A joint physical verification conducted (August-January 2023) in seven selected DHs/ MCHs showed that equipment/ materials purchased for COVID-19 worth ₹8.53 crore were found lying unutilised in various DHs/District Medical Colleges and Hospitals mainly due to non-operational ICU wards after COVID-19 owing to insufficient technical staff or no beds to support the machine, *etc*. Many equipment were found to be sealed packed till January 2023 which indicated that equipment were not put to use either during COVID-19 or till the date of audit. The details of unutilised equipment and materials are highlighted as under:

⁸¹ In two phases: (₹67.00 crore + ₹21.60 crore).

⁸² ₹1,225.34 crore x 100/₹2,299.66 crore = 53.28 *per cent*.

Fingertip Pulse Oximeter	2,236 Fingertip Pulse Oximeters were lying in the NHM, Central Store, Narangi, without distribution since its procurement (May 2021). Another 1,344 Oximeters, supplied by NHM to Jorhat Medical College were also lying in stock. Total value of the stock of material was ₹0.28 crore.	 Central Store, Narangi, Guwahati. & JMCH Date of photograph: 9-10-2022 and 15-12-2022
Ventilators	NHM supplied (March-June 2021) total 81 ventilators of different types to various District Hospitals viz., (i) Kamrup Metro, Sonapur (40), (ii) Kokrajhar Civil Hospital (16), (iii) District Hospital Tinsukia (15); (iv) Nagaon Civil Hospital (10) for management of COVID. All 81 ventilators worth ₹7.11 crore were lying uninstalled and not put to use.	 DHs: Kamrup (M), Kokrajhar, Tinsukia and Nagaon Photo: 1/9/22, 10/11/22, 23/11/22, 26/11/22
Cardiac Monitor/ Multi Patient Para Monitor	23 cardiac monitors of which 15 in District Hospital, Sonapur, Kamrup Metro (₹9.74 lakh) and eight in S.K Roy, Civil Hospital, Hailakhandi (₹5.20 lakh) remained unutilised due to non-functioning of ICU and no bed capacity available inside the ICU to utilise them respectively. Another 23 Multi Patient Para Monitor (13 in District Hospital, Tinsukia worth ₹12.96 lakh and 10 in Nagaon Civil Hospital worth ₹9.90 lakh) were lying unutilised. Total worth of these equipment was ₹0.38 crore.	 Multi parameter: DHs Tinsukia & Nagaon. Sealed Cardiac Monitor: Civil Hospital, Hailakandi.
Automated Blood Gas Analyser and Defibrillator	Two Automated Blood Gas Analyser (one in Kokrajhar Civil Hospital and another in District Hospital, Tinsukia) in addition to one Defibrillator in District Hospital, Tinsukia were lying in stock. Total value of these materials were ₹0.27 crore.	 District Hospital Tinsukia
Oxygen Flowmeter	Eighty seven oxygen flowmeters procured at ₹2.46 lakh during COVID pandemic remained packed in the Central Store, NHM, Narangi till date. Three Oxygen flow meters were also lying in unutilised with Kokrajhar Civil Hospital owing to not having skilled staff.	 Central Store, Narengi, Guwahati and Kokrajhar Civil Hospital Date of physical inspection: 1-9-2022 & 15-11-2022

ICU and Hospital beds	Unutilised 32 ICU beds of ₹0.14 crore supplied (March 2020) by NHM to (i) Kokrajhar Civil Hospital (16 numbers) and (ii) District Hospital Tinsukia (16 numbers) were noticed. Further, 215 hospital beds with mattress worth ₹0.33 crore received back (2021) from quarantine centres after dismantling were lying idle in the open yard on the roof of the District Hospital, Kamrup (Metro), Sonapur. Thus, total value of unutilised beds (ICU and Hospital Beds) is ₹0.47 crore	  ICU bed in Kokrajhar Civil Hospital 10-11-2022 and District Hospital, Tinsukia Date of photograph: 23-11-2022.   Hospital Bed along with mattress on the roof of District Hospital, Kamrup (Metro) Sonapur .Date of photograph: 1-9-2022 Date of photograph: 1-9-2022

Thus, it can be seen that materials and equipment purchased were lying idle and unutilised. The Department did not explore the possibility of utilising the available stock of equipment in other HIs where ICU/ related facilities were available. Further, fingertip pulse oximeter could have been allotted to ANMs/ ASHA workers for gainful utilisation of the same.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken for rationalising the unused materials procured for management of COVID-19.

1.4.16.3 Conclusion

There was shortage of all categories of Health Institutions. Due to unavailability of DH in Jorhat, actual functional IPD beds (959) in the District MCH exceeded its sanctioned capacity by 92 *per cent* indicating overcrowding in the MCH. Hospitals beds were not available as per Bed Occupancy Ratio/IPHS population norms in majority of the test checked HIs. BOR in the test checked CHCs were far below the expected norms of 60 *per cent* due to non-availability of essential infrastructure/ services like ECG, X-ray, C-section delivery, Obstetrics & Gynaecologist, Paediatrics which are mandatory for a CHC. There was shortage of 38 *per cent* doctors in seven sampled DHs/MCHs, 29 *per cent* in seven sampled CHCs, and 18 *per cent* in 17 sampled PHCs. Shortage of nurses and paramedical staff compared to sanctioned strength was 20 *per cent*. Deficiencies in service facilities in Primary (PHCs) and Secondary health centres (CHCs) like no round-the-clock services, inadequate diet services to mothers, early released of delivering mothers against the norm, not having C-Section delivery facility in any sampled CHCs, longer waiting time in OPD counter, *etc.* were noticed. AYUSH services remained unattended in the State owing to non-implementation of various AYUSH activities. Materials and equipment worth ₹8.53 crore purchased for management of COVID-19 were lying unutilised.

1.4.16.4 Recommendations

- *The Government may review the requirement of health institutions as per population norms to provide the health service in a uniform manner to various Districts.*
- *The Government may provide beds as per IPHS norms reviewing the Bed Occupancy Ratio and upgrade HIs with equipment as per IPHS norm.*
- *Availability of all Essential Medicines as per EDL and essential equipment may be ensured in the Health Institutions across the State.*
- *Services of Health Care System may be strengthened with C-section delivery facility in CHCs, utilisation of specialists in their actual field, round the clock services with provision for diet and adequate OPD counters.*
- *Government may take immediate step to constitute District Programme Management Unit for effective implementation of AYUSH in the State.*
- *The Government may consider to make a plan for utilisation of equipment and materials which were procured for management of COVID-19 pandemic.*

Audit objective 3: Effectiveness of various regulatory mechanisms

Role of the State Government is not limited to regulation of Public Health Institutions, it is also responsible for regulation of Private Sector Hospitals, pharmacies, *etc.* within the State as per relevant Acts, Rules, Regulations and Guidelines. Implementation of various Acts and Guidelines prevailing in the State had been covered in this audit and deficiencies noticed are discussed in succeeding paragraphs.

1.4.17 Clinical Establishment Act, 2010

GoA adopted (December 2015) the Clinical Establishments (Registration & Regulation) Act, 2010 and notified (October, 2016) Assam Clinical Establishments (Registration & Regulation) Rules, 2016 (ACER, 2016) under the Act, *ibid.* Accordingly, State Council for Clinical Establishment and District Registration Authority was to be constituted at the State and District Levels.

1.4.17.1 Inadequacy in State Council and District level meetings

As per GoA notification (November 2016), senior most Secretary of Health and Family Welfare Department is the Chairman of the State Council for Clinical Establishment. The Chairman is assisted by one Member Secretary (Director of Health Services) and 11 members. At the District level, Deputy Commissioner is the Chairperson of the District Registration Authority and is assisted by Joint Director of Health Service (Convenor) and three members.

Rule 3(1) and 4(2) of ACER, 2016 provide that the State Council shall meet once in three months while the District Registration Authority at the District level should meet once every month.

Audit observed that except for two meetings held in the year 2016-17, no such State Council Meetings was held during 2017-18 to 2021-22. Non-conducting of the State Council Meetings was attributed to lack of quorum. Similarly, only 12 meetings of

District Registration Authority were held in the seven selected districts⁸³ during 2016-17 to 2021-22 against the mandated 504 meetings⁸⁴. Thus, there was shortfall in conduct of business under the Act at the State and District level.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.17.2 Renewal of Registration certificates under Clinical Establishment Act

As per Section 17 of the Clinical Establishment Act, 2010, provisional registration for a clinical establishment, which is renewable, shall be valid for twelve months from the date of issue of certificate of registration. District Registration Authority is responsible for issuing registration certificates and monitoring timely renewal of the same.

As of July 2022, there were altogether 7,830 Clinical Establishments (5,945 Public and 1,885 Private) in Assam. All clinical establishments in the State were functioning with provisional registration certificate issued under the Act. Out of 2,004 Clinical Establishments⁸⁵ in the seven selected Districts, the validity period of the provisional certificates in respect of 1,072 had expired⁸⁶ prior to 2016-17. The functional status of those units had neither been assessed nor had any step been taken for renewal of those certificates till the date of audit (January 2023).

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.17.3 Inspection of Clinical Establishment

Rule 17 of the ACER, 2016 provides that the District Authority shall search the clinical establishments for enquiring whether the Clinical Establishment is operating without registration or has contravened any of the provision or rule and inspect any record.

Scrutiny of records of the Director of Health Services showed that no inspection of clinical establishments was carried out in four⁸⁷ (total 1,010 clinical establishments) out of seven selected districts during 2016-17 to 2021-22. In the remaining three sampled districts, 311 clinical establishments (out of 994)⁸⁸ were inspected during 2016-22 at an average of 52 units per year. Thus, 84 *per cent* (1,693 out of 2,004) of clinical establishments in the seven selected districts were not inspected during 2016-22.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.18 Assam Drugs Control Act, 1950

GoA enacted (January, 1951) the Assam Drugs Control Act, 1950 for regulating the control, sale and distribution of drugs including cosmetic, Ayurvedic, Siddha and Unani drugs.

⁸³ Tinsukia:-No meetings; Jorhat:-One meeting; Kamrup (Metro), Kokrajhar, Karbi Anglong and Nagaon:-Two meetings each; and Hailakhandi:-Three meetings

⁸⁴ Twelve meetings a year *i.e.*, 72 meetings during last six years. For seven districts total meeting = 504.

⁸⁵ Public 1,360 Private 644.

⁸⁶ Jorhat (Public:140; Private:0), Karbianglong (Public:112, Private:4), Tinsukia (Public:166; Private 31), Kamrup Metro (Public:29, Private:22), Hailakhandi (Public:122, Private:0)), Nagaon (Public:351, Private: 0) and Kokrajhar (Public: 90, Private:5).

⁸⁷ Karbianglong (213), Tinsukia (250), Kamrup Metro (368) and Kokrajhar (179).

⁸⁸ Jorhat (97 out of 237), Hailakhandi (20 out of 167) and Nagaon (194 out of 590)

However, GoA has not framed Rules under the Act as required as per Section 17 of the Assam Drugs Control Act, 1950 till the date of audit (January 2023).

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.18.1 Inspection of licensees

As per Rule 65B of the Drugs and Cosmetics Rule, 1945 (amended 2017), Drug Inspector should inspect each premises license not less than once in three years or as needed as per risk-based approach. Licensees are to be inspected in such a way that all inspections are completed within a cycle of three years.

Audit noticed that as of March 2022, GoA had 32,715 (11,165 in seven selected District⁸⁹) drug licensees including 62 drugs manufacturing units registered with Food and Drugs Administration in Assam. Out of 32,715 licensees in the State, 19,500 (60 *per cent*) were inspected (including 8,129 in selected districts⁹⁰) during the last five years from 2017-18 to 2021-22 at an average of 3,900 inspections per year. Thus, as many as 13,215 drug premises representing 40 *per cent* of total licensees remained out of ambit of inspection for more than five years. This shortfall was seen despite the fact that 785 (including 197 in seven selected districts⁹¹) cases of violations were detected during inspection of 19,500 premises, of which 752 licenses were cancelled.

The shortfall in inspection was attributed to shortage of Drugs Inspectors. Such shortfall posed serious health security concerns for the populace. There was a need for the Government to take effective steps to address the shortcomings in a time bound manner.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.18.2 Quality control of drugs

Section 56 of the Act provides for quality testing of drugs through Government Analyst to be appointed by the State Government as per Section 3(c). The Drugs and Cosmetics Act, 1940, however, does not provide quantum of samples to be tested including frequency of conducting test.

Audit noticed that the State Government had not yet appointed the Government Analyst. On being pointed out, the Drugs Controller stated that samples were being tested at GoI run Regional Drug Testing Laboratory, Guwahati. During 2017-18 to 2021-22, altogether 2,953 samples/ products (including 1,074 in seven selected districts⁹²) were tested in the Regional Drug Testing Laboratory, Guwahati. Out of 1,074 samples tested, 144 samples (13 *per cent*) were found to be substandard and were withdrawn from the market.

⁸⁹ Tinsukia: 575; Nagaon: 1,376; Jorhat: 618; Kamrup (Metro): 7,586; Hailakhandi: 400; Karbi Anglong: 202 and Kokrajhar: 408.

⁹⁰ Tinsukia: 1,018; Nagaon: 3252; Jorhat: 540; Kamrup (Metro): 1,445; Hailakhandi: 978; Karbi Anglong: 391; and Kokrajhar: 505.

⁹¹ Tinsukia: 19; Nagaon: 38; Jorhat: 22; Kamrup (Metro): 51; Hailakhandi: 28; Karbianglong: 29 and Kokrajhar: 10.

⁹² Tinsukia (68); Nagaon (203); Jorhat (292); Kamrup-Metro (468), Hailakhandi (10); Karbianglong (18) and Kokrajhar (15).

This indicates the urgent need for the Government to prescribe the quantum of samples and frequency of tests to be conducted to ensure quality of medicines sold in the market.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.18.3 Assam Medical Council Act, 1999

Assam Medical Council Act, 1999 was enacted in December 1999 with a view to provide for the reconstitution of the Medical Council of Assam and for the maintenance of a Medical Practitioner's Register for Assam and for matters concerned therewith. Section 15 read with Section 27 of the Act *ibid* provides that the Council shall cause to be maintained in the prescribed manner a register for enrolment of Registered Medical Practitioners in the State. Section 32 of the Act further provides that the list of doctors is to be printed and published in every five years. Further, a supplementary list containing addition and alteration to be printed and published every year.

Scrutiny of records of the Registrar of Assam Medical Council showed that though the Council maintained a Register for Medical Practitioners, it was not updated regularly to capture details of names of deceased registered doctors, doctors registered with the State but transferred/residing in other States, *etc.* The Council, however, intimated (September 2020) to audit that the State had approximately 19,266 functional doctors. The list of doctors was required to be printed and published with supplementary additions and alterations but this was not carried out till the date of audit (January 2023).

Thus, the Assam Medical Council should follow the provision of the Assam Medical Council Act.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.18.4 Pharmacy Act, 1948

As per the Section 29 of the Pharmacy Act 1948, the State Government shall cause to be prepared a register of pharmacists for the State which shall include the full name and residential address of the registered person, the date of first admission to the register, qualifications for registration, professional address, and if employed by any person, the name of such person, *etc.* The Government of Assam, under the provisions of the Pharmacy Act 1948, constituted (May 2017) a statutory body, namely, the Assam Pharmacy Council to regulate the profession and practice of Pharmacy in the State.

Scrutiny of records of the Registrar of Pharmacy Council, Assam showed that though approximately 12,243 pharmacists were in existence in the State as of January 2023, however, the Council did not maintain the Register of pharmacists registered in the State. The reason for non-maintenance of the Register was not on record. As such, veracity of the number of pharmacists available in the State could not be verified in Audit.

Moreover, as required under Section 34 of the Pharmacy Act 1948, details of yearly renewal of registration of pharmacists could also not be verified in Audit due to non-maintenance of data by the Registrar.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.18.5 Conclusion

Regulatory mechanism to control various activities related to health care was not functioning effectively in Assam. Deficiencies under “Assam Clinical Establishment Act” viz., non-conducting of regular State and District Level Meetings, non-renewal of registration certificates, inadequate inspection of clinical establishments *etc.*, were noticed. There was shortfall in inspection of the premises under the “Drugs and Cosmetics Rules” and details of renewal of registration of pharmacists under the “Pharmacy Act” could not be verified due to non-maintenance of records by the Registrar. Due to lack of maintenance of records under the “Medical Council Act”, the position of actual functional doctors in the State, including private practitioners, could not be ascertained in Audit.

1.4.18.6 Recommendation

- *Compliance to various provisions of the Acts and Rules may be reviewed to ensure achievement of objectives as laid down in the Acts/ Rules.*

Audit objective 4: Health and Wellbeing under Sustainable Development Goals (SDG)-3

The Sustainable Development Goals (SDGs) Agenda evolved from Millennium Development Goals (MDGs)⁹³ was adopted by United Nations General Assembly in September 2000 to set out a vision for a world free of poverty, hunger, disease and want, where all life can thrive. India is committed to the SDGs agenda which were targeted to be achieved by 2030. There are 17 SDGs (SDG-1 to SDG-17) and 169 targets set for such sustainable development. Among these 17 Goals, Goal-3 *i.e.*, SDG-3 seeks to ensure health and wellbeing for all, at every stage of life.

In India, National Institution for Transforming India (NITI) Aayog is responsible for overall coordination of the SDGs and the Ministry of Statistics and Programme Implementation (MoSPI) is responsible for the formulation of the National Indicator Framework (NIF) to monitor the SDGs.

Government of Assam, in order to move forward with the SDGs, designated (January, 2016) the Transformation and Development Department (TDD)⁹⁴ as the ‘Nodal Department’ with overall responsibilities for implementing the SDGs in the State. In the Cabinet meeting held on 07 March 2018, GoA approved **Assam Agenda 2030** for implementation of SDGs in Assam.

Audit analysis showed the following observations:

1.4.19 Non-alignment of Targets and Indicators under SDG-3

There are 13 targets set under SDG-3 and under each target, a number of indicators (periodical birth rate, mortality rate, disease rate, *etc.*) were laid down to measure

⁹³ MDGs were first Global attempt at establishing measures goals and targets on key challenges facing the world within a single framework and galvanised countries and communities in action.

⁹⁴ Renaming (18 April, 2017) of the erstwhile Planning and Development Department, GoA.

periodical comparative value and progress of each target. There are a total of 41 such National indicators under these targets. Details of 13 targets and 41 indicators and their mapping are shown in **Appendix 1.24**.

Audit noticed that out of 41 National Indicators covering 13 Targets under Goal-3, “Assam Agenda 2030” has mapped only 19 indicators (**Appendix 1.24**). The remaining 22 National health indicators were yet to be mapped in their Action Plan under SDG-3. Reasons for non-alignment of these unmapped 22 National indicators with the State SDG Action Plan were not on record (April 2023). The unmapped indicators in Assam Agenda *inter-alia* include diseases like tuberculosis (TB), HIV and suicidal behaviour disease, *etc.*, which are prevalent in the State⁹⁵. Their alignment with the State SDG action plan is essential for direct intervention of Government on management of these diseases as can be seen as below:

- Assam has the highest incidence of TB in NE States with 26,192 positive cases. Out of 13,35,998 TB cases in India, Assam was at the top among the eight NE States with the highest of 26,192 TB cases (66 *per cent* out of 39,924 in NE States) notified during January-September 2020.
- The State of Assam ranked third among the eight NE States with the highest burden of HIV infection. Out of 1,07,530 infected people in the NE States, Assam registered 21,220 (20 *per cent*) HIV cases of which 1,330 new cases were detected in 2019-20. During January-September 2020, as many as 102 new cases (out of 522 in NE States) were diagnosed HIV positive alone among pregnant women.
- Assam registered (HMIS 2020-21) 910 number of adolescent’s / adult’s deaths due to suicide during 2020-21 of which 904 cases were in rural areas during 2020-21.

Non-mapping of all the National indicators will put a constraint on the measurement of progress/ achievement against the SDG 2030 targets in the State.

While accepting the audit observations, Government stated (September 2023) that alignment of the left out indicators and targets would be made in consultation with Transformation and Development Department, GoA.

1.4.19.1 State SDG Action Plan versus the present status of major health indicators

State SDG Action Plan (Assam Agenda 2030) sets target of various Health Indicators in three phases *i.e.*, 2019-20, 2023-24 and 2030-31. Targets sets in the State SDG Action Plan against the following health indicators and achievement there against as per the latest SRS⁹⁶ (2017-19) and NFHS⁹⁷ -5 (2019-21) including trend of improvement of indicators are shown below:

⁹⁵ Annual Report (2020-21) of the Ministry of Health and Family Welfare Department, GoI.

⁹⁶ Sample Registration System.

⁹⁷ National Family Health Survey done in Assam in 2019-20.

Table-1.4.27: State SDG Target versus achievement of the main health indicators

Indicators	Target as per State SDG Action Plan			Status as per the latest SRS (2017-19)/NFHS-5 (2019-20)	
	2019-20	2023-24	2030-31	Assam	National average
Maternal Mortality Ratio (MMR)	203	155	70	205	103
Neonatal Mortality Ratio (NMR)	22	18	10	22.5	24.9
Infant Mortality Ratio (IMR)	41	33	19	31.9	35.2
Under 5 Child Mortality Rate (U-5 CMR)	55	44	25	39.1	41.9

Source: Assam Agenda 2030 and SRS for MMR and NFHS for NMR, IMR and U-5CMR.

Note: Colour code: Green means good (below the National average) and Red: Poor (Very high as compared to the National average).

As indicated in **Table 1.4.27**, according to NFHS-5, NMR (22.5), IMR (31.9) and U-5 CMR (39.1) in respect of Assam were below the National average (NMR: 24.9, IMR: 35.2 and U-5 CMR 41.9). The State could achieve the target set (2019-20) in the State SDG Action Plan for IMR and CMR only.

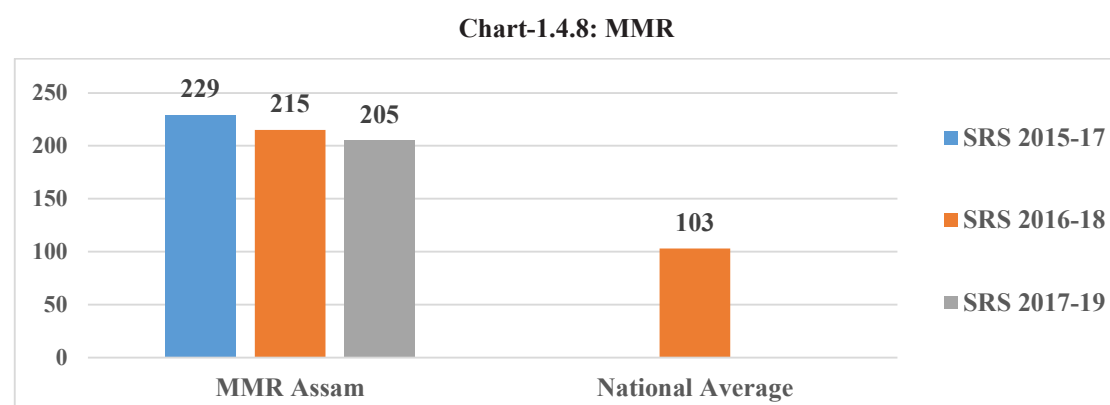
However, as per the latest SRS (2017-19), MMR in the State was significantly higher with 205 per 1,00,000 live births as compared to the National average of 103 during the same period. Even SDG target (203 by 2019-20) was not achieved till 2019-20.

While accepting the audit observation, Government stated (September 2023) that corrective measures would be taken.

1.4.20 Trends in the achievement of health indicators

1.4.20.1 Maternal Mortality Rate (MMR)

Chart 1.4.8 shows the trend of MMR in the State of Assam from the years 2015 to 2019:



Source: SRS.

It would be seen that the MMR over a period from 2015-17 to 2017-19⁹⁸ was improving but was far below the National average.

1.4.20.2 Position of Health Care Services provided for pregnant women

The State Government provided various health care services for pregnant women to reduce MMR as discussed below:

⁹⁸ SRS data published upto 2017-19 only.

- (i) IPHS provides four mandatory Ante Natal check-up (ANC) during pregnancy.

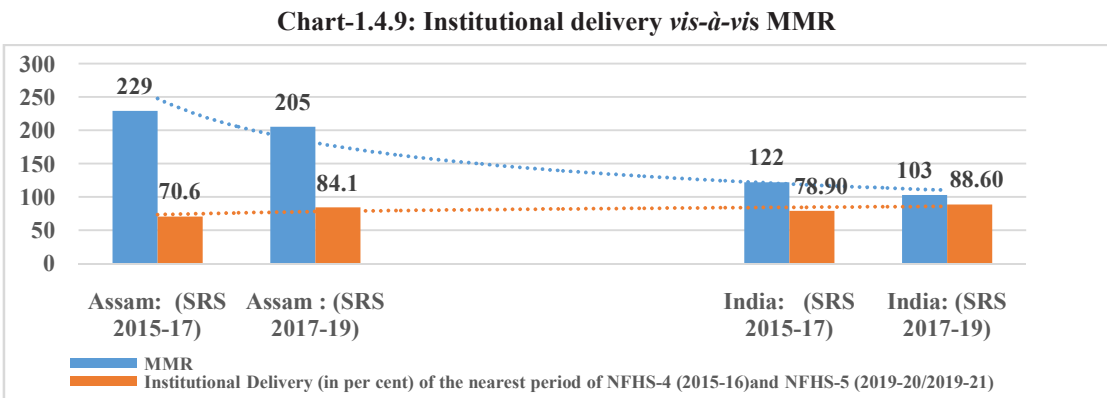
However, the latest NFHS-5 survey showed that only 50.70 *per cent* pregnant women received four ANC. Complete ANC is considered essential for timely detection of complicity with pregnancy to prevent mortality.

- (ii) According to the Guidelines of NHM for Antenatal Care and skilled attendance at birth, all pregnant women need to be given one tablet of Iron and Folic Acid (IFA) every day for at least 100 days starting after the first trimester at 14 to 16 weeks of gestation to prevent anaemia. These dose requirement is to be repeated for three months' post-partum.

However, it was noticed that according to NFHS-5 survey, 47.5 *per cent* pregnant mothers consumed IFA for 100 days.

- (iii) Further, as per the NFHS-5, only 2.6 *per cent* of home deliveries were attended by skilled health professionals. Vast majority of (97.4 *per cent*) home deliveries were conducted without the assistance and supervision of any skilled health professionals.

- (iv) The position of institutional delivery *vis-à-vis* the MMR is depicted in **Chart 1.4.9**.



Source: NFHS/SRS.

From **Chart 1.4.9**, it can be seen that higher the number of institutional deliveries, lesser the number of MMR.

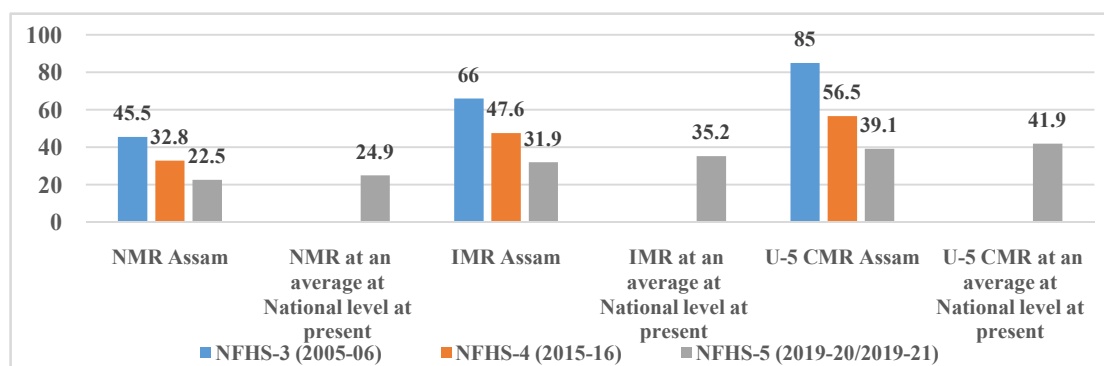
Thus, in order to address high MMR in Assam, there is a need for strengthening and ensuring ANC check-up for pregnant women, institutional deliveries and birth access to health care professionals for home deliveries.

While accepting the audit observation, Government stated (September 2023) that efforts were being taken to reduce the mortality rate.

1.4.20.3 Child Mortality Rate

The position of child mortality rate (NMR, IMR, U-5 CMR) in the State of Assam *vis-à-vis* National average from 2015-17 to 2019-20 is shown below.

Chart-1.4.10: Child Mortality Trend



Source: NFHS.

Thus, Child Mortality Rate in Assam was below the National average. Further analysis in Audit showed the factors affecting child mortality rate in the State as given below:

(i) Low Birth Weight of Children

In the selected seven Districts, 599 Verbal Autopsy Reports⁹⁹ (VAR) pertaining to the year 2020-21 were test checked and district wise position of underweight children is shown below:

Table-1.4.28: Percentage of Low Birth Weight of Children succumbed to illness in sampled Districts

Name of District	Number of VAR of Child death	Number of child died who were born with low birth weight	Percentage of low weight to total test checked cases
Kamrup Metro	6	2	33
Kokrajhar	5	2	40
Nagaon	332	59	18
Tinsukia	21	9	43
Jorhat	83	28	34
Karbianglong	45	10	22
Hailakhandi	107	27	25
Total	599	137	23

Sources: Joint Director of Health Services-cum-District Health Societies.

Audit noticed that 137 (23 per cent) children (out of 599 test checked) were born with low birth weight (less than 2.5 kg) who succumbed to illness within few days of delivery. This can be seen in the light of NFHS-5 Report where number of underweight children (below 2.5 kg at birth) in Assam increased to 32.8 per cent during NFHS-5 from 29.8 per cent during NFHS-4. As such, it is essential to ensure healthy diet and medical care (ANC) during pregnancy for healthy baby and subsequent proper nutritional support to the child.

(ii) Immunisation

GoI launched “Mission Indradhanush” (December 2014) targeting unvaccinated and partially vaccinated children less than 2 years of age to reach at least 90 per cent full immunisation coverage and unvaccinated pregnant women before 2020 due to the risk of morbidity running a three to six times higher risk of death as compared with fully immunised children.

⁹⁹ Verbal Autopsy is a methodology based on the collection of information by an oral interview with a close relative or caregiver of a person who died within a short time of death.

Audit noticed that in Assam immunisation coverage to children aged 12-23 months was 66.40 *per cent* (NFHS-5) which was far below the National average of 76.40 *per cent*. This was attributed (February 2022) to fear psychosis/ no faith in vaccine among the beneficiaries (caregiver), multiple vaccine hesitancy at one shot (same day), and non-availability of ASHA/ANM in the non-registered area/ forest area in the State.

Government stated (September 2023) that more awareness programme would be taken up under immunisation programme.

1.4.21 Other major health Indicators under the State SDG Action Plan

1.4.21.1 Screening of cancer

For early detection of cancer, Assam SDG Action Plan developed a health indicator namely “Cancer among 30-70 years screening coverage”. The State set target for 100 *per cent* screening of cancer by 2030-31 in three phases viz., 25 *per cent*, 50 *per cent* and 100 *per cent* by 2019-20, 2023-24 and 2030-31 respectively.

According to NFHS-5, only 0.2 *per cent* women have undergone a screening test for cancer (cervical, breast and oral) while, only 1.4 *per cent* among men tested for oral cancer in the State. Thus, screening of cancer had not picked up as per the State SDG targets.

Further, Section 6 of Cigarettes and Other Tobacco Products Act (COTPA) 2003 prohibited sale of tobacco product in the area within a radius of 100 yards of any educational institution. District Health Society, NHM and Director of Health Services is responsible to impose and collect fine against violation of the Act *ibid* (Schedule-III of the Act).

Joint physical inspection, however, showed a few instances of selling of tobacco products within the prohibited areas around educational institutions as shown in the photographs placed below:

	
Tobacco shop (within prohibited area 20 feet/6.67 yards) attached with Pratibha Junior College, in Hailakhandi Town. Date of photo: 10-01-2023	Tobacco shop (within radius of 8 yards) in the entrance/exit gate of Kendriya Vidyalaya, Khanapara, Guwahati, Kamrup Metro. Date of photo: 8-02-2023

While accepting the audit observation, Government stated (September 2023) that efforts were being taken for betterment of health services in the State.

1.4.21.2 Out-of-pocket expenditure

Assam SDG Action Plan, addressed for reduction of out-of-pocket expenditure per maternal delivery. As per the Action Plan of Assam Agenda, out-of-pocket expenditure per delivery to be reduced from ₹3,210 (2015-16) to Nil at the end of 2030-31 as per the milestone shown as below:

Table-1.4.29: SDG target on out-of-pocket expenditure per delivery

2019-20	2023-24	2030-31
₹2,354	₹1,498	Nil

Source: Assam Agenda 2030.

It was, however, noticed from NFHS that average out-of-pocket expenditure per delivery in a public health facility had significantly increased to ₹5,415 (NFHS-5) from ₹3,821 (NFHS-4). Expenditure was noticeably higher in Urban Areas (₹6,651) as compared to Rural Areas (₹5,269). Therefore, the State of Assam was lagging behind the set target to reduce the out of pocket expenditure for per delivery.

While accepting the audit observation, Government stated (September 2023) that efforts were being taken to reduce out-of-pocket expenditure.

1.4.21.3 Monitoring of SDG-3

Assam Agenda 2030 (Chapter-9) provides to create a dashboard for displaying the monitoring parameters of SDG which shall also alert the progress on outcomes falling behind the schedule and to initiate corrective action at State and District level to reach the targets.

Audit noticed that the process of creating the dashboard for monitoring the SDG was still under consideration. The TDD, the Nodal Department of GoA, however, stated (May 2022) that Goals and Targets under the SDG are monitored manually where progress is collected in the form of data from Districts. TDD further intimated (September 2022) that a consulting firm has been engaged (January 2022) for monitoring and evaluation of actual progress of SDG with stipulation to complete the work by March 2022.

Thus, the dashboard for monitoring progress/achievement against Assam Agenda 2030 is yet to be in place.

Government noted (September 2023) the audit observation for compliance.

1.4.21.4 Conclusion

Out of 41 National Health Indicators under the targets set to achieve the SDG-3, the State of Assam was yet to map 22 indicators with State SDG Action Plan. Disease like tuberculosis (TB), HIV and suicidal behaviour disease *etc.*, have not been aligned in the State SDG. MMR over the period from 2015-17 to 2017-19 was improving but was far below the National average. In order to address high MMR in Assam, there is a need for strengthening and ensuring ANC check-up for pregnant women, institutional deliveries and birth access to health professionals for home deliveries. Child Mortality Rate in Assam was below the National average. Immunisation coverage to children aged 12-23 months was 66.40 *per cent* which was far below the National average of 76.40 *per cent*. Screening for Cancer was negligible (upto 1.4 *per cent*) in the State against the target of 25 *per cent* by 2019-20. Average out-of-pocket expenditure per delivery in a public health facility had significantly increased to ₹5,415 (NFHS-5) from ₹3,821 (NFHS-4) against the target of ₹2,354 set in the Action Plan of the SDG. The dashboard for monitoring progress/achievement against Assam Agenda 2030 is yet to be in place.

1.4.21.5 Recommendations

- *All the National indicators covering 13 targets under SDG-3 may be mapped with the State SDG Action Plan for increased Government intervention and proper measurement of progress/achievement of set targets.*
- *There is a need for strengthening health care services provided to pregnant women to encourage/increase ANC check-up, institutional deliveries and better access to health care professional for home delivery.*
- *GoA may take steps to increase awareness of the benefit of immunisation and the importance of ensuring healthy diet and medical care during pregnancy.*
- *The dashboard for monitoring the progress against Assam Agenda may be put in place to display monitoring parameters of SDG and help initiate corrective action to achieve the target.*

Tribal Affairs (Plain) Department

1.5 Subject Specific Compliance Audit on “Functioning of selected Autonomous Councils, Assam”

1.5.1 Introduction

1.5.1.1 Autonomous Councils in Assam (Non-Sixth Schedule Areas)

Government of Assam (GoA), in order to accelerate development process of Schedule Tribes and other specified communities in the State, constituted 10 Autonomous Councils (ACs) during the year 1995 and 2021 through legislations of the respective Council Acts. Establishment of Autonomous Councils was aimed at achieving democratic decentralisation of powers by empowering the tribal and other specified communities to participate in the planning and implementation of schemes at grass root level. The Council Acts envisioned to provide ACs with maximum autonomy for social, economic, educational, ethnic and cultural advancement of tribal communities living in Core Areas¹⁰⁰ (covering villages within the boundaries attached with its headquarters) as well as in Satellite Areas¹⁰¹ covering many districts.

As per the Acts, ACs were constituted comprising villages for the specified community and other tribal people having more than 50 *per cent* of population living in the villages. The Councils were entrusted with legislative powers to make bye-laws for regulation and control of functions and duties and the executive powers over many listed subjects, to formulate developmental plan and implement schemes and programmes, regulate trade and commerce, levy and collect taxes, *etc.*

1.5.1.2 Scope and coverage of Audit

Ten Autonomous Councils constituted by GoA during the period from 1995 to 2021 were as shown below:

¹⁰⁰ ‘Core Areas’ means the compact and contiguous areas predominantly inhabited by Scheduled Tribes population (50 *per cent* and above) in the area and not necessarily in the individual village.

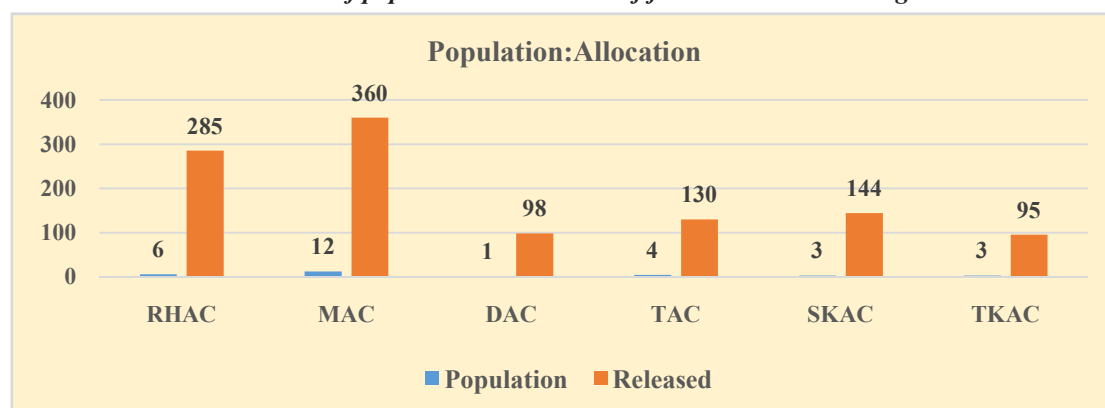
¹⁰¹ ‘Satellite Areas’ means the area or areas consisting of non-contiguous cluster of villages predominantly inhabited by Scheduled Tribes population (50 *per cent* and above) in the cluster and not necessarily in the individual villages.

Table-1.5.1: Details of Autonomous Councils and its villages

Sl. No.	Name of Autonomous Council	Year in which constituted	Nos. of Villages	
			Core	Satellite
1	Rabha Hasong Autonomous Council (RHAC)	1995	779	0
2	Mising Autonomous Council (MAC)	1995	1,495	392
3	Tiwa Autonomous Council (TAC)	1995	269	154
4	Deori Autonomous Council (DAC)	2005	48	82
5	Thengal Kachari Autonomous Council (TKAC)	2005	0	233
6	Sonowal Kachari Autonomous Council (SKAC)	2005	0	581
7	Moran Autonomous Council	2020	Villages yet to be notified.	
8	Matak Autonomous Council	2020		
9	Kamatapur Autonomous Council	2020		
10	Bodo Kachari Welfare Autonomous Council	2021		

Source: Information furnished by the Directorate, Tribal affairs and ACs.

GoA entrusted audit of the first six Autonomous Council to the Comptroller and Auditor General of India (CAG) in September 2020 whereas audit of the remaining four ACs was yet to be entrusted. Further, two out of six ACs, namely, Rabha Hasong Autonomous Council (RHAC) and Mising Autonomous Council (MAC) were selected for Subject Specific Compliance Audit considering the comparatively higher population and allocation of funds during the five years' period of 2017-2022 as shown in the following chart:

Chart-1.5.1: Position of population and release of funds to six ACs during 2017-2022

Source: Departmental figures. Population in lakh and release of fund in crore of rupees.

The Compliance Audit of the two selected ACs was conducted during August to September 2022 and November to December 2022 covering the period from 2017-18 to 2021-22 to assess the functioning of these Councils in compliance to Acts and Rules.

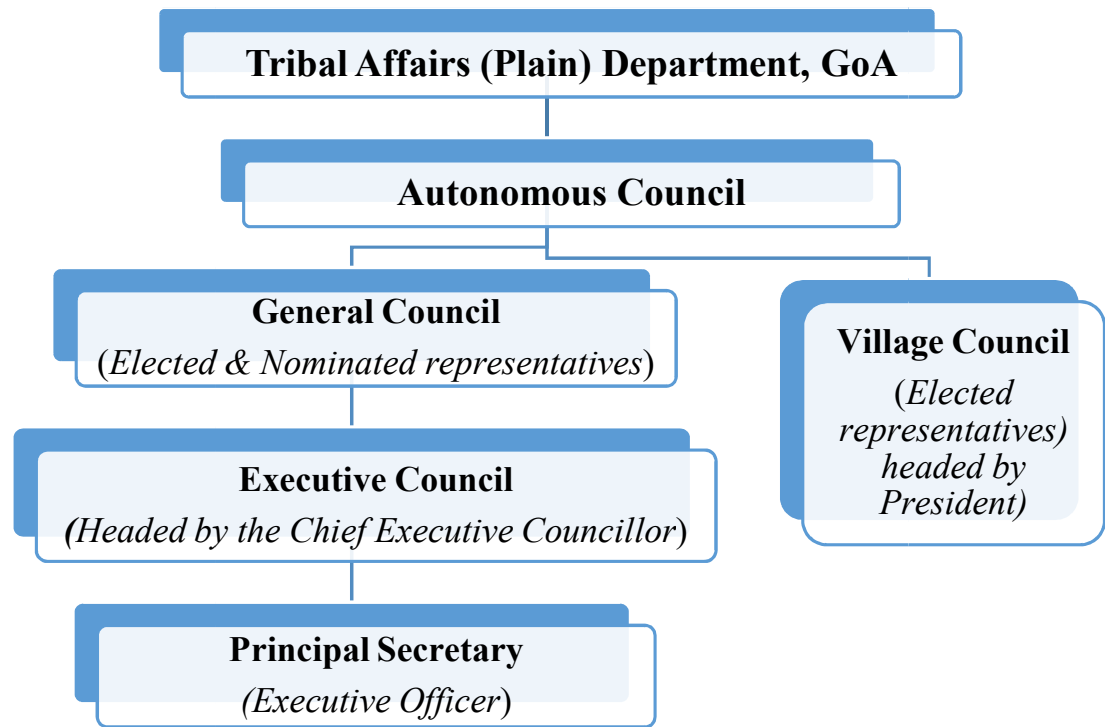
An Exit Conference was held (October 2023) to discuss the audit findings wherein representatives from GoA and two Councils including the Principal Secretary, Tribal Affairs (P) Department, GoA were present. Views and replies of the Department received have been suitably incorporated wherever applicable.

1.5.2 Audit findings

1.5.2.1 Governance framework

The two sampled AC, namely, RHAC and MAC were established through Rabha Hasong Autonomous Council Act, 1995 and Mising Autonomous Council Act, 1995 respectively. The powers & functions and administrative control of the ACs

were exercised through its General Council, Executive Council and Village Council incorporated in the respective AC Acts. The organisational structure for the functioning of the ACs was as shown below:



Source: Departmental records.

Audit observations on compliance to acts and rules for functioning of the selected ACs are discussed in subsequent paragraphs.

(i) Oversight role of the State Government

Under the Acts, GoA has the general power to make rules and issue instructions and orders for purpose of implementation of the Acts. The powers and functions of the Councils are to be exercised by framing bye-laws and rules subject to approval of the State Government and its publication in the official gazette to be effective. At the State level, Tribal Affairs (Plain) Department was to provide policy formulation, budgetary allocation and approval to transfer financial resources and exercise oversight role over utilisation of funds released to the Councils without dilution of their autonomy.

(ii) General Council

Sections 3 and 6 of RHAC Act and MAC Act stipulated that there shall be autonomous councils with a General Council (GC) consisting of 40 members of which 36 shall be directly elected and four members shall be nominated from the group of communities not otherwise represented in the GC by the Government with the concurrence of the Council. Out of 40 seats, 25 seats shall be reserved for Scheduled Tribes and six seats reserved for woman of any community.

Audit observed that elections in both the ACs were held for the first time in October/ November 2013¹⁰² and thereafter during January 2019 for five-year terms. In both

¹⁰² Prior to 2013, members of ACs were nominated by the Government from the respective Council areas.

these elections, the required 36 members were elected including 25 members from the specified tribal communities and six women members as per the Acts.

Further, while four members were nominated by GoA to the General Council of RHAC, no members were nominated to GC of MAC as required under Acts. Thus, participation of members from other communities was not complied with in MAC.

On this being pointed out, the Department stated (October 2023) that the matter has been taken up for nomination of members from amongst the group or communities not otherwise represented to the GC of MAC as per the requirement of the Act.

(iii) Executive Council

As per Sections 3 (3) and 24 of both RHAC Act and MAC Act, there shall be constituted Executive Council consisting of Chief Executive Councillor (as Chairman) and Executive Councillors who are elected members of the General Council. Section 6(4) (iv) of both the Acts stipulated that Executive Council shall not be more than one third of total members of GC.

Audit observed that Executive Council was constituted with the CEC and the required number of Executive Councillors in both the selected ACs during the audit period of 2017-18 to 2021-22 as per provision of the Acts.

(iv) Village Council

Under Sections 4 (1) (2) and 32 (1) of both RHAC Act and MAC Act, there shall be a Village Council (VC) for each block of villages as may be notified by the Government, consisting of 10 members of which, five seats shall be reserved for the specified community out of which at least one shall be a woman.

Audit, however, observed that VCs had not been constituted by GoA since the enactment of respective Acts in 1995. The requirement for issuing official notification and conduct of election for constituting the VCs in both the ACs had not been complied with by the State Government since the last eight years till the date of Audit (September 2022). Thus, decentralisation of powers with maximum autonomy at the village levels as envisaged in the Acts had not been fully taken up in the selected ACs.

On this being pointed out, the Department stated (October 2023) that Gaon Panchayat as well as Urban local bodies are functioning in the council area and, hence Village Council was not considered required. The State Government have taken steps for amendment of the Act for removal of the provision of Village Council.

1.5.2.2 Allotment of villages under ACs areas

As per Sections 2, 3 and 4 of both the Acts, areas and villages of the Councils may be notified by the Government in the official gazette. Audit observed as follows:

(i) Core areas and satellite areas

GoA (September 2005) notified core areas of 773 and 1,245 villages under both RHAC and MAC with six lakh and 12 lakh population spreading over two and nine districts respectively. In addition, 366 satellite villages spreading over eight districts were notified under MAC while RHAC had no satellite villages.

However, in its Annual Reports 2015-16, MAC showed 1,515 villages as against notified 1,245 villages under its jurisdiction. Further, information furnished (February 2021) by MAC showed 1,495 core villages and 392 satellite villages under its area. Thus, MAC showed excess of 250 core villages and 26 satellite villages under its jurisdiction without any notification by the State Government.

On this being pointed out, the Department stated (October 2023) that discrepancy of the figure of villages would be corrected in future.

(ii) Over-lapping of revenue village with other ACs

As per the Acts, ACs were to be constituted comprising of villages predominantly inhabited by specified ST population having more than 50 *per cent* as a whole in a cluster or in core area.

Audit noticed that in respect of MAC, nine revenue villages which spread over four districts of the State were also notified for Deuri AC (DAC) and Sonowal Kachari AC (SKAC) as shown in **Table 1.5.2**.

Table-1.5.2: Details of allocation of same villages to different ACs

Name of the district	Name of village	No. of Households	Population in the village		Name of ACs where villages were notified
			Total	ST (<i>per cent</i>)	
Jorhat	Kachari Gaon	-	1,071	1,032 (96)	MAC, SKAC ¹⁰³
Dhemaji	Bijoypur	118	637	620 (97)	DAC, MAC
	Majgoan	99	558	309 (55)	DAC, MAC
Dibrugarh	Modhupur Thakera Pukhuri F.V.	85	645	645 (100)	MAC, SKAC
	June Gaon	83	566	566 (100)	MAC, SKAC
	Modhupur Baragharia F.V.	38	302	300 (99)	MAC, SKAC
	Janzimukh Gaon	69	389	174 (45)	MAC, SKAC
	Lezai Miri Pather Gaon	174	1,057	104 (10)	MAC, SKAC
Sibsagar	Jagara Habi	65	534	534 (100)	MAC, SKAC

Source: Notified village list and census 2001.

The above position indicated that the notification of villages under the ACs was not as specified under the provision of the Acts.

1.5.2.3 Entrustment of functions

As per Section 18 of both RHAC Act and MAC Act, the GC shall have executive powers within the Council Area over 34 subjects such as Cottage Industry, Animal Husbandry, Agriculture, Rural Roads, *etc.* as per details given in **Appendix 1.25**.

Audit noticed that out of 34 subjects listed in the Acts, functions in respect of 31 subjects and 29 subjects (**Appendix 1.26 and 1.27**) have been transferred and were being performed by the RHAC and MAC respectively, during the period 2017-2022. Both the ACs did not perform the functions in respect of three¹⁰⁴ and five subjects¹⁰⁵ during the period respectively. Moreover, due to non-establishment of VCs in the two

¹⁰³ MAC-Mising AC, SKAC- Sonowal Kachari AC, DAC- Deori AC.

¹⁰⁴ 1. Municipal Boards, improvement trust, *etc.* 2. Weights & measures, 3. Land and land revenue.

¹⁰⁵ 1. Weights & measures, 2. Municipal Boards, improvement trust, *etc.* 3. Lotteries, cinemas, *etc.* 4. Vital statistics including registration of birth and deaths and 5. Food & civil supplies.

Council areas, various State Own Priority Development (SOPD) schemes under TSP were directly implemented by the GC without involving the VCs though required under Acts. Moreover, the subjects listed in the Acts for the VCs were not performed in these two ACs since their constitution in 1995.

1.5.2.4 Non-compliance to provision of Acts

(i) Devolution of powers

As per Section 23 (1) of ACs Act, the General Councils shall have the power to, subject to the approval of the Government, make bye-laws (for exercising various powers) to be applicable within the Council area for regulation, control and administration to be effective upon their publication in the official Gazette.

Some important powers entrusted to the ACs under the Acts are as follow:

- Regulate trade and commerce in accordance with the existing laws including issue of permit or licenses to individuals within the council area;
- Guide customs and traditions and social justice of the specified community according to the traditional laws;
- Allot permits for trade and commerce to the people residing in the Council Area preference being given to the specified Community;
- Impose and collect taxes, levy fees, tolls;
- Invest surplus moneys in the General Council Fund.

Audit, however, observed that no bye-laws have been framed by the Councils to exercise the entrusted powers on the above subjects during 2017-18 to 2021-22.

On this being pointed out, the Department stated (October 2023) that they had instructed the ACs to undertake the process of framing bye-laws immediately.

1.5.3 Planning

1.5.3.1 No integrated development plan formulated by the ACs

Under Section 19 and 44 of Acts, the GC/VC shall formulate integrated development plans and implement schemes and programmes for development of the General Council and Village Council areas.

Audit, however, noticed that the GC of the two selected ACs did not formulate any integrated development plan for the Council areas during 2017-18 to 2021-22.

On this being pointed out, the Department stated (October 2023) that the ACs prepare Annual Action Plan as per the planning approach that involves the entire council area.

The reply is not acceptable as the Annual Action Plan included schemes/works of individual nature due to non-preparation of an integrated development plan as envisaged in the Act.

1.5.3.2 State Budgetary provision and fund allocation to AC

As per Section 61 (1) of the Acts, the State Government shall provide funds to the General Council and the Village Council from the Tribal Sub-plan (TSP) and other

resources in accordance with the appropriate formulas to be worked out keeping in mind resources of the Government, priorities or development works in other areas.

It was observed that fund allocations¹⁰⁶ were intimated to the ACs after the budgetary provision was made in the State Government budget under Grant No. 38 {2225-02-800-0111 (MAC) and 0112 (RHAC)} of the Tribal Affairs (Plain) Department, GoA for implementation of SOPD schemes under TSP in the Council areas.

Year-wise position of State budgetary provisions under TSP for SOPD and allocation of funds to MAC and RHAC was as shown in **Table 1.5.3** and **Chart 1.5.2**:

Table-1.5.3: Position showing allocation to RHAC and MAC vis-à-vis the State budget

(₹ in crore)						
Year	2017-18	2018-19	2019-20	2020-21	2021-22	Total
Budget Allocation under TSP Grant No. 38 (02 Schedule Tribe)	767.19	861.21	769.93	929.90	724.01	4,052.24
Out of total Budget, allocation for MAC	72.50	79.70	100.80	90.79	79.71	423.50
Out of total Budget, allocation for RHAC	54.86	70.30	75.64	70.64	61.58	333.01
Percentage of total allocation-MAC	09	09	13	10	11	10
Percentage of total allocation-RHAC	07	08	10	08	09	08

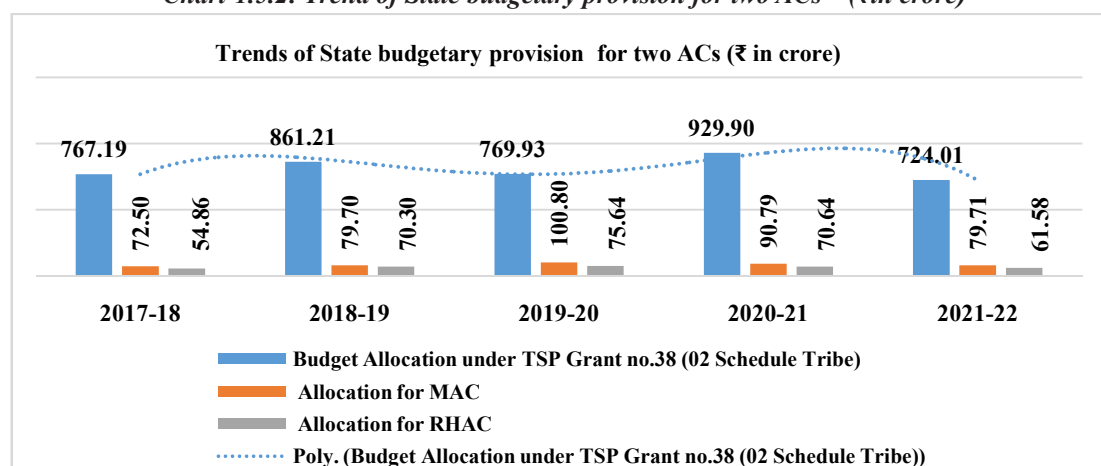
Source: Detailed Appropriation Accounts 2017-18 to 2021-22.

Audit observed as follows:

(i) State Budgetary provision for TSP

Budgetary provision in TSP for SOPD increased by 12 per cent (₹861.21 crore) during year 2018-19 from the previous year 2017-18 (₹767.19 crore) which was reduced by 11 per cent to ₹769.93 crore during the year 2019-20. Again, during the year 2020-21 the budget was enhanced by 21 per cent over the previous year which was subsequently reduced by 22 per cent during the year 2021-22. On the whole, State budgetary provision under TSP (02 Schedule Tribe under Grant No. 38) declined to ₹724.01 crore in 2021-22 from ₹767.19 crore in 2017-18.

Chart-1.5.2: Trend of State budgetary provision for two ACs (₹ in crore)



(ii) Budgetary transfer to ACs

Budgetary allocation of funds to MAC and RHAC was showing an increasing trend from ₹72.50 crore and ₹54.86 crore in 2017-18 to ₹100.80 crore and ₹75.64 crore in

¹⁰⁶ based on the population pattern and geographical challenges

2019-20 respectively. Thereafter, it declined to ₹79.71 and ₹61.58 crore in 2021-22 in respect of MAC and RHAC respectively. Fund allocation to MAC and RHAC *vis-à-vis* budgetary allocation from TSP in the whole State was only 9 to 13 *per cent* and 7 to 10 *per cent* respectively during the period of Audit.

1.5.3.3 Preparation of Annual Operation Plan (AOP)

GoA in November 2017 issued guidelines which stipulated that subject to specific provision in the annual budget, ACs shall approve the schemes for the amount as provided in the State Budget and submit to GoA for approval before June of each year. GoA shall convey approval of Annual Operation Plans (AOP) along with the list of scheme by August of each year.

Audit observed that the two selected ACs submitted AOP based on State budgetary provision under TSP for allocation of funds to ACs for implementation of schemes under SOPD. Position of submission of AOP, approval and sanction of funds by GOA in respect of the sampled ACs during 2017-18 to 2021-22 is given in **Table 1.5.4**.

Table-1.5.4: Submission and approval of AOP and sanction of funds

Year	Date of allocation of funds	Details of submission of AOP to Government			Date of financial Sanction
		Due date	Actual date	Delay (Days)	
Rabha Hasong Autonomous Council					
2017-18	26-04-2017	31-05-2017	01-12-2017	183	21-02-2018
2018-19	21-06-2018	31-05-2018	10-10-2018	131	06-02-2019
2019-20	14-01-2019	31-05-2019	18-12-2019	200	07-03-2020
2020-21	12-02-2020	31-05-2020	02-01-2021	215	11-02-2021
2021-22	20-07-2021	31-05-2021	15-02-2022	259	05-03-2022
Mising Autonomous Council					
2017-18	26-04-2017	31-05-2017	18-08-2017	78	04-12-2017
2018-19	21-06-2018	31-05-2018	30-07-2018	59	20-02-2019
2019-20	14-01-2019	31-05-2019	16-07-2019	45	06-03-2020
2020-21	12-02-2020	31-05-2020	21-11-2020	173	16-02-2021
2021-22	20-07-2021	31-05-2021	08-10-2021	129	02-03-2022

Source: Information furnished by RHAC and MAC.

From **Table 1.5.4**, it can be seen that there was delay in submission of AOP by RHAC to GoA to the extent of 131 days to 259 days beyond the prescribed timeline of May of each year, whereas in respect of MAC, the delay in preparation and submission of AOP ranged between 45 days and 173 days. Audit further observed that in respect of RHAC, allocation of funds was conveyed after the due date of submission of AOP during 2018-19 and 2021-22. Due to such delays in submission of AOP by the two ACs without any recorded reasons, there was delays in approval of AOP and sanction of funds from GoA. Consequently, ACs could implement the schemes included in the AOP only in the next financial year.

While accepting the audit observation, the Department stated (October 2023) that steps are being taken for timely submissions of AAP.

1.5.3.4 Planning process

Clause 1.3 of guidelines for utilisation of fund by Autonomous Councils (November 2017), provided that the Councils shall coordinate with Gaon-panchayats to ensure that Gaon Sabha meetings take place before finalising of such schemes or alternatively the Council will take initiative to hold meetings of Gaon-Panchayat/ Gaon-Council to ensure people's participation in the planning of the schemes.

Audit observed that the AOPs were prepared by the ACs sector-wise or Department-wise indicating schemes and allocation of funds as required under the guidelines against which funds were to be released to the Councils. No meeting of Gaon Sabha for formulation of schemes was held in RHAC during the audit period. MAC produced records regarding holding Gaon Sabhas in only four out of 36 constituencies. Thus, due to non-functioning Gaon Sabha, programmes/ schemes were prepared by departments within the ACs without people's participation in the planning process.

On this being pointed out, the Department stated (October 2023) that as there was no Village Council, schemes were sanctioned by ACs based on their priority.

1.5.3.5 Sector-wise allocation of funds in AOP

As per the guidelines issued by the Department of Tribal Affairs (Plain), GoA, the Councils shall give priority to constructions of Aganwadi buildings, mother and child nutrition, class rooms, sports and cultural infrastructure, etc. and to undertake preservation and propagation of culture, art, artefacts, etc.

Department-wise or sector-wise allocation of scheme funds in the AOP for SOPD in RHAC and MAC are given in **Appendix 1.26 and 1.27**. Details of 10 sectors/ departments in terms of higher allocation of funds during 2017-18 to 2021-22 were as given below:

Table-1.5.5: Sector-wise/department-wise priority in allocation of funds in AOP during 2017-18 to 2021-22 for SOPD expenditure

Sl. No.	Department/ Sector	RHAC (Total Fund:- ₹253.35 crore)		MAC (Total Fund:- ₹393.32 crore)	
		Amount Allocated	Percentage to total fund	Amount Allocated	Percentage to total fund
1	Education	10.57	4	59.82	15
2	Agriculture	16.66	7	16.70	4
3	Handloom & Textiles	7.91	3	13.09	3
4	Tourism	7.72	3	12.77	3
5	Rural Roads & Bridges	53.76	21	--	--
6	Tribal Welfare	42.59	17	--	--
7	Social Welfare	25.12	10	3.87	1
8	Health & Family Welfare	8.61	3	6.19	2
9	Public Health Engineering (Drinking Water)	8.17	3	10.37	3
10	Sports and Youth Welfare	8.00	3	10.23	3
11	PWD	--	--	66.52	17
12	Cultural Affairs	5.50	2	48.07	12
13	Water Resources	--	--	34.67	9
14	WPT&BC	--	--	22.42	6
15	P&RD	7.70	3	20.01	5
16	Cooperation	5.62	2	11.76	3

Source: Departmental records.

From **Table 1.5.5**, audit observed that total fund allocation for RHAC and MAC for the five year periods from 2017-18 to 2021-22 was ₹253.35 crore and ₹393.32 crore respectively against the fund proposed in the AOPs.

Further, in RHAC, four (Rural Roads & Bridges, Tribal Affairs, Social Welfare and Agriculture) out of 31 sectors/departments were accorded higher priority with more than 50 *per cent* funds allocated to these sectors/ departments. Similarly, in MAC, four out of 29 departments/sectors *viz.*, PWD, Education, Cultural Affairs and Water Resources, were allocated more than 50 *per cent* of the total funds.

Audit further observed as follows:

- RHAC though allocated 10 *per cent* of total funds to Social Welfare, but not a single *Anganwadi* Centre was constructed during the same period. An amount of ₹10.57 crore (four *per cent*) was allocated to Education including construction of 18 additional class rooms; ₹5.50 crore (two *per cent*) for Cultural Affairs and ₹8.00 crore (three *per cent*) for Sports and Youth Affairs.
- In MAC, ₹0.32 crore (0.08 *per cent*) was allocated for construction of *anganwadi* centres; ₹7.54 crore (1.92 *per cent*) towards additional classrooms; ₹37.24 crore (9.47 *per cent*) for cultural complex (Murung Ghar, *etc.*) and ₹4.60 crore (1.17 *per cent*) was allocated for sports infrastructure.

Thus, the required priority in terms of fund allocation was not given to mother & child nutrition programme and construction of *anganwadi* centre by the two sampled ACs as envisaged in the guidelines.

On this being pointed out, the Department stated (October 2023) that the Councils took up the schemes based on priority needs.

The reply is not acceptable as the schemes proposed in the AOP and implemented by ACs were not in accordance with GoA's guidelines issued in this regard.

1.5.3.6 Nature of works planned and implemented

As per fund utilisation guidelines, sanction and expenditure on Individual Beneficiary Schemes (IBS) shall not exceed 20 *per cent* of the total expenditure of the Councils.

Audit, however, noticed that RHAC allocated 43 *per cent* of the total fund on IBS whereas MAC allocated 21 *per cent* on individual beneficiary schemes in their AOPs without any recorded reasons. Thus, sampled ACs did not maintain the required percentage of fund allocation/ expenditure out of the total fund available to the Councils as envisaged in the guidelines.

While accepting the audit observation, the Department stated (October 2023) that the ACs had been instructed to limit the expenditure on IBS to 20 *per cent*.

There is a need to review allocation of funds to different sectors/departments so as to prioritise schemes according to assessed needs of each village or people in the Council areas and translate them into an integrated development plan as envisaged in the Acts.

1.5.4 Fund flow and utilisation

1.5.4.1 General Council Fund and Village Council fund

As per Section 61 (1) of RHAC Act and MAC Act, there shall be General Council Fund and Village Council Fund to be depicted under separate sub-heads within the State budget and all moneys realisable and grants shall be credited to this fund. Further, the procedure to be followed in respect of payment of money, withdrawal of money, custody of the money, *etc.* shall be laid down in the bye-laws of the Councils.

Audit noticed that the State Budget depicted separate sub-heads for RHAC and MAC under 2225-02-800-0112-Assistance to Rabha Hasong Autonomous Council, and 2225-02-800-0111-Assistance to Mising Autonomous Council for transfer of funds to the two Councils as assistance or grants-in-aid which is in line with the Acts.

However, two ACs had not framed bye-laws for management of funds as required under the Acts, nor was accounts or any financial report prepared and submitted for Audit since its creation in 1995 as required under Section 61 (13). The RHAC and MAC maintained seven and eight savings bank accounts respectively in favour of the concerned Principal Secretary during 2017-18 to 2021-22.

1.5.4.2 Budget not prepared by sampled ACs

Under Section 63(1) of both RHAC Act, 1995 and MAC Act as amended in 2005, General Council shall prepare in each year, a budget of its estimated receipts and disbursement for the following year and submit it to the Government by November of the current financial year. Section 63(3) provided that no expenditure shall be incurred unless the budgets of the Councils are approved by the Government.

Audit noticed that two sampled ACs did not prepare budget of its estimated receipts and disbursement as required under the Acts. Both the ACs prepared Annual Operational Plans (AOP) for SOPD and Establishment Expenses (EE) funds for release of funds by GoA and for implementation of schemes and payment of EE to staffs and officers by the Councils during the period of audit.

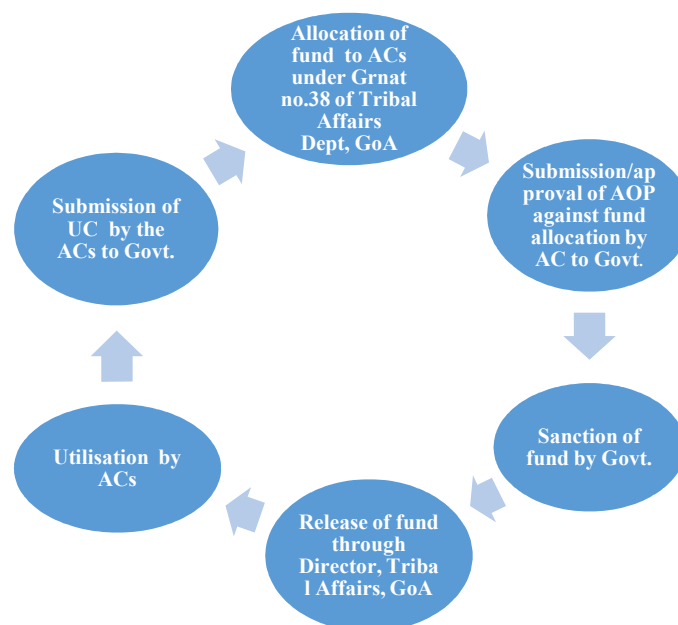
Thus, due to non-preparation of budget by the ACs, the position of estimated receipts and expenditure *vis-a-vis* actual receipts and expenditure and the financial performance of the two ACs could not be assessed in audit.

While accepting the audit observation, the Department stated (October 2023) the ACs had been instructed to prepare annual budgets.

1.5.4.3 Fund flow, release and utilisation of funds

Chart 1.5.3 depicts complete process flow of fund from State budgetary provision, AOP, financial sanction, release of funds to two ACs, utilisation and submission of utilisation certificate to GoA by the ACs:

Chart-1.5.3: process flow of fund



(i) Allocation, sanction and release of funds

The position of allocation, sanction and release of fund under SOPD in respect of the two sampled ACs are as discussed below:

Table-1.5.6: Position of allocation, sanction and release of fund during 2017-18 to 2021-22

(₹ in crore)

Year	Fund Allocation				Financial Sanction accorded				Funds Released			
	SOPD	One Time	EE	Total	SOPD	One Time	EE	Total	SOPD	One Time	EE	Total
Rabha Hasong Autonomous Council												
2017-18	54.36	0.00	0.50	54.86	54.36	0.00	0.50	54.86	54.36	0.00	0.50	54.86
2018-19	59.80	10.00	0.50	70.30	59.80	10.00	0.50	70.30	59.80	10.00	0.50	70.30
2019-20	63.54	10.00	2.10	75.64	63.54	10.00	1.76	75.30	63.54	10.00	1.76	75.30
2020-21	63.04	5.00	2.60	70.64	63.04	5.00	1.79	69.83	18.91	2.50	1.79	23.20
2021-22	56.74	2.50	2.34	61.58	29.49 27.24	2.50	2.31	61.54	29.49 27.24	2.50	2.31	61.54
Total	297.48	27.5	8.04	333.02	297.47	27.5	6.86	331.83	253.34	25.00	6.86	285.20
Mising Autonomous Council												
2017-18	72.00	0.00	0.50	72.50	72.00	0.00	0.50	72.50	72.00	0.00	0.50	72.50
2018-19	79.20	0.00	0.50	79.70	79.20	0.00	0.50	79.70	79.20	0.00	0.50	79.70
2019-20	83.99	15.00	1.81	100.80	83.99	15.00	1.81	100.80	83.99	15.00	1.81	100.80
2020-21	83.49	5.00	2.30	90.79	83.49	5.00	0.00	88.49	25.05	2.50	0.00 ¹⁰⁷	27.55
2021-22	75.14	2.50	2.07	79.71	39.06 36.08	2.50	2.07	79.71	39.06 36.08	2.50	2.07	79.71
Total	393.82	22.5	7.18	423.50	393.82	22.5	4.88	421.20	335.38	20	4.88	360.26

Source: Departmental records and detailed appropriation accounts.

From the above two tables, the following Audit observations emerged:

RHAC

- Against fund allocation of ₹333.02 crore, financial sanction was accorded for ₹331.83 crore.

¹⁰⁷ Ceiling was not issued during 2020-21, however, ₹115.00 lakh was released in 2021-22 and was shown along with funds for 2021-22 of ₹92.00 lakh. Hence, the total receipts in 2021-22 was ₹2.07 crore.

- Against sanction of ₹69.83 crore during 2020-21, a sum of ₹23.20 crore was actually released.

MAC

- Against fund allocation of ₹423.50 crore, GoA sanctioned ₹421.20 crore resulting in a shortfall of ₹2.30 crore which was meant for Establishment Expenses.
- Against sanction of ₹88.49 crore during 2020-21, a sum of ₹27.55 crore was actually released.

Thus, actual release of funds fell short by ₹46.63 crore and ₹60.94 crore during 2020-21 in respect of RHAC and MAC respectively.

(ii) Utilisation of funds

Year-wise position of fund release under SOPD and its utilisation during 2017-18 to 2021-22 by the two sampled ACs was as under:

Table-1.5.7: Year-wise position of release and utilisation of fund during 2017-18 to 2021-22

Year	Amount released (SOPD)	Date of release (FOC) of fund	Utilisation submitted			Time taken in days for utilisation
			Amount in crore	Percentage (Col. 4/Col. 2)	Date of submission	
1	2	3	4	5	6	7
Rabha Hasong Autonomous Council						
2017-18	54.36	03-03-2018	54.36	100	10-10-2018	220
2018-19	59.80	21-03-2019	59.80	100	18-12-2019	271
2019-20	63.54	26-03-2020	54.41	86	02-01-2021	282
2020-21	18.91	31-03-2021	18.50	98	15-02-2022	321
2021-22	29.49	13-08-2021	28.58	97	15-02-2022	185
	27.24	25-03-2022	22.29	82	21-06-2022	88
Total	253.34		237.94	94		
Mising Autonomous Council						
2017-18	72.00	10.02.2018	72.00	100	30-07-2018	170
2018-19	79.20	21.03.2019	79.20	100	16-07-2019	117
2019-20	83.99	17.03.2020	80.54 ¹⁰⁸	96	21-11-2020	249
2020-21	25.05	31.03.2021	25.05	100	08-10-2021	191
2021-22	39.06	04.09.2021	75.14	100	06-08-2022	336
	36.08	25.03.2022				
Total	335.38		331.93	99		

Source: Detailed Appropriation Accounts and information furnished by RHAC and MAC.

From the table above, Audit observed as follows:

- Out of total ₹253.34 crore released to RHAC during 2017-18 to 2021-22 under SOPD, Utilisation Certificates (UCs) for ₹237.94 crore (94 per cent) were submitted to GoA leaving a balance of ₹15.40 crore at the end of 2022. UCs were submitted within three months to 11 months after the release dates.
- Against ₹335.38 crore released to MAC by GoA during 2017-18 to 2021-22, UCs for ₹331.93 crore (99 per cent) had been submitted by the Councils leaving a balance of ₹3.45 crore at the end of 2021-22. UCs were submitted within four months to 11 months.

¹⁰⁸ UC submitted against SOPD of ₹83.99 crore and One-time grant of ₹15.00 crore.

By the end of 2021-22, UCs for funds released in the preceding year were still pending. Thus, submission of UCs of the funds received by ACs was not ensured by the Department of Tribal Affairs, GoA.

Further, it was observed that there was delay in release of fund by the Government by 10 days to 68 days from the date of sanction of the fund to the sampled ACs.

While accepting the audit observation, the Department stated (October 2023) that pending UCs will be submitted by the ACs.

(A) Receipts and Expenditure as per Cash Book

Position of receipts and expenditure as reflected in the Cash Book from different sources (SOPD/EE/One-time grant) during 2017-18 to 2021-22 were as under:

Table-1.5.8: Details of receipts and expenditure of RHAC

(₹ in crore)

Year	Unspent balance of previous years	Receipts	Total available fund	Expenditure	Closing balance
Rabha Hasong Autonomous Council					
2017-18	42.62	54.86	97.48	35.74	61.74
2018-19	61.74	70.30	132.04	46.81	85.23
2019-20	85.23	75.30	160.53	19.46	141.07
2020-21	141.07	23.20	164.27	95.52	68.75
2021-22	68.75	61.54	130.29	39.57	90.72
Total		285.20		237.10	
Mising Autonomous Council					
2017-18	114.66	72.50	187.16	103.83	83.33
2018-19	83.33	79.70	163.03	155.39	7.64
2019-20	7.64	100.80	108.44	16.30	92.14
2020-21	92.14	27.55	119.69	87.10	32.59
2021-22	32.59	79.71	112.3	94.75	17.55
Total		360.26		457.37	

Source: Information furnished by RHAC (figures under SOPD includes one-time assistance from the year 2018-19 onwards @ ₹10 crore during 2018-19 and 2019-20, @ ₹2.50 crore during 2020-21 and 2021-22) and MAC (figures under SOPD includes one-time assistance of ₹15 crore during the year 2019-20, @ ₹2.50 crore during 2020-21 and 2021-22).

Audit observations on RHAC were given below:

- Out of total available fund of ₹327.82 crore including opening balance of ₹42.62 crore during 2017-18, and fund of ₹285.20 crore received by RHAC during 2017-2022, an amount of ₹237.10 crore (72 per cent) was shown as spent in the cash book of RHAC leaving unspent balance of ₹90.72 crore at the end of 2021-22.
- The fund balance at the end of each financial year ranging between ₹61.74 crore and ₹141.07 crore was more than the average of fund released for each year (₹57.04 crore) of the five-year period 2017-18 to 2021-22 by 108 per cent to 247 per cent.
- Further, as the balance funds of ₹90.72 crore at the end of March 2022 in respect of RHAC was more than two years' releases of ₹82.45 crore under SOPD (2019-20: ₹63.54 crore and 2020-21: ₹18.91 crore), it is evident that RHAC did not utilise the

funds as of March 2022, though UC was submitted up to 86 *per cent* to 98 *per cent* against 2019-20 and 2020-21 respectively.

As per UCs submitted to Government, an amount of ₹15.40 crore was the unspent balance at the end of 2021-22, whereas the Cash Book showed balance of ₹90.72 crore at the end of March 2022. Even if the amount of ₹61.54 crore received during 2021-22 had to be utilised in next year, the unspent balance at the end of 2021-22 would have been ₹29.18 crore as against ₹15.40 crore indicated as unspent balance in the UCs {*Paragraph 1.5.4.3 (ii)*}.

Thus, there was substantial retention of unutilised funds by RHAC and the accuracy of UCs submitted by RHAC to GoA was doubtful.

Audit observations on MAC are given below:

- Out of total available fund of ₹474.92 crore including unspent balance of ₹114.66 crore during 2017-18 and fund of ₹360.26 crore received by MAC during 2017-2022, an amount of ₹457.37 crore (96 *per cent*) was spent leaving unspent balance of ₹17.55 crore at the end of 2021-22.
- The fund balance at the end of each financial year ranged from ₹7.64 crore to ₹92.14 crore during 2017-18 to 2021-22. The unspent balance during two years 2017-18 (₹83.33 crore) and 2019-20 (₹92.14 crore) was more than the average of fund released for each year (₹72.05 crore) during the five-year period.

Thus, there is a need for fixing level or percentage of utilisation of funds released in the previous years before the next sanction of funds for SOPD under AOP to ensure proper implementation of the schemes in the two ACs.

(B) Revenue generation in ACs

(i) Collection of revenue by MAC

During 2017-22, the MAC generated revenue lessee of *meen mahals*¹⁰⁹, *parghat*¹¹⁰, *bazar*, etc., and collected lease money from the lessees.

Audit observed that MAC collected ₹3.46 crore from meen mahal, parghats during the five year periods from 2017-18 to 2021-22 without framing bye-laws or GoA notification to regulate the rates of collection. Moreover, an amount of ₹3.21 crore was spent during the audit period on payment of salaries for fixed/non-sanctioned post, contingency, refund to lessee, etc.

Thus, collection of revenue without any Government notification or framing of bye-laws by the council was not in accordance with the Act. Moreover, the revenue so collected should be initially credited into the Council Fund and cannot be spent without budgetary provision of the GoA.

The Council/ Government may take action to bring out notification and frame bye-laws to empower MAC to generate own revenue resources in the Council areas.

¹⁰⁹ Fish pond/lake.

¹¹⁰ Ferry.

(ii) Collection of revenue by RHAC

Audit observed that RHAC procured a delux bus at the cost of ₹21.83 lakh and released fund in March 2015 (AOP 2013-14). The bus was leased out to one person¹¹¹ for operation on monthly payment of ₹44,000 per month toward rent for a period of five years with effect from August 2015.

However, it was noticed that till the date of audit (September 2022) the lessee paid only ₹16.28 lakh¹¹² against the agreed value of ₹26.40 lakh¹¹³. The balance amount of ₹10.12 lakh as per agreement was neither recovered from the operator nor was the bus returned (September 2022) to the RHAC after the expiry of agreement.

Action to recover the outstanding dues and the bus from the operator was not found on record.

In reply, the Department stated (October 2023) that MAC has been instructed to frame bye-laws and include the receipts in the budgets. Regarding procurement of bus by RHAC, the department stated that action has been initiated against the lessee.

1.5.4.4 Maintenance of Cash Book

As per Assam Financial Rule, 1939, all monetary transactions should be entered in the cash book as soon as they occur. The cash book should be closed regularly and completely checked and at the end of each month the officer in charge of the Cash Book should personally verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. Bill-wise analysis with dates of drawls in respect of closing cash balance is also required to be made at the end of each month.

Audit observed as follows:

- The entries in the cash books of RHAC and MAC were not attested by DDOs during the five-year period from 2017-18 to 2021-22. As such, authenticity of entry made in the cash book was not ensured.
- The analysis of closing balances with signature of DDOs at the end of each month was not carried out by both RHAC and MAC.
- No reconciliation of closing balance as per cash books and with the banks was carried out in RHAC. MAC carried out reconciliation with the bank up to 2019-20.
- 623 nos. of bank drafts, pertaining to the period from August 2017 to April 2018, valuing ₹3.21 lakh received by MAC being the tender fee were not deposited into the bank within the validity period and the same were lying with the Accounts Branch of MAC as of March 2022.
- The difference between closing balances as per cash books and bank accounts were as shown below:

¹¹¹ Sri xxxx Rabha.

¹¹² Last payment was made on October 2019.

¹¹³ ₹44,000 x 12 x 5 = ₹26,40,000.

Table-1.5.9: Difference between cash book and bank passbook

(₹ in crore)

Name of AC	Year	Closing Balance as per		Difference
		Cash Book	Bank Statement	
RHAC	2017-18	61.74	62.43	0.69
	2018-19	85.23	87.56	2.33
	2019-20	141.07	144.37	3.30
	2020-21	68.75	73.84	5.09
	2021-22	90.72	101.09	10.37
MAC	2017-18	83.33	82.48	0.85
	2018-19	7.64	86.02	78.38
	2019-20	92.14	121.12	28.98
	2020-21	32.59	34.62	2.03
	2021-22	17.55	58.91	41.36

Source: Departmental records.

It is evident that no regular reconciliation with the banks was not carried out by the two ACs during the period of five years from 2017-18 to 2021-22.

While accepting the audit observation, the Department stated (October 2023) that the RHAC had carried out the reconciliation upto 2021-22. However, the MAC was yet to reconcile the figures and the Department instructed the MAC to carry out reconciliation.

1.5.4.5 Human Resources

The position of human resources in RHAC and MAC for administration of the Council Secretariats as sanctioned by GoA, was as given in the table below:

Table-1.5.10: Position of human resources in the sampled Autonomous Councils

Designation	RHAC			MAC		
	Sanctioned Post	Persons in position	Shortfall	Sanctioned Post	Persons in position	Shortfall
Pr. Secretary	1	1	0	1	1	0
Secretary	1	0	1	1	0	1
Deputy Secretary	--	--	--	1	0	1
Deputy Secretary (F)	1	1	0	1	1	0
Superintendent	1	0	1	1	0	0
Planning Officer	1	0	1	1	1	0
Accounts Officer	1	0	1	1	1	0
Executive Engineer	01	0	1	1	1	0
Asstt. Executive Engineer	1	0	1	1	1	1
Junior Engineer	3	0	3	2	0	2
UDA	2	1	1	2	1	1
LDA	4	2	2	4	1	3
Accountant	1	0	1	1	0	1
Grade IV	6	5	1	6	4	2
Total	24	10	14	24	12	12

Source: information furnished by the ACs.

As can be seen from **Table 1.5.10**, there was shortage of 14 staff (58 per cent) against the sanctioned strength of 24 under various categories in RHAC Secretariat. The shortage of 12 staff against the sanctioned strength of 24 in various categories in MAC was to the extent of 50 per cent. Thus, the manpower posted by the GoA for both the Councils was highly inadequate to discharge its functions.

In order to manage the shortage of manpower, RHAC and MAC engaged 18 and 57 contractual staff at the Grade III and IV respectively as of March 2022. The engagement of contractual staff engaged by both RHAC and MAC was more than the existing vacancy by 11 and 45 persons respectively.

There is an urgent need to review the manpower position for strengthening the RHAC and MAC in a time bound manner to enable two ACs to function more effectively.

1.5.5 Execution of schemes by sampled Councils

1.5.5.1 Avoidable expenditure

RHAC accorded administrative approval (March 2019) for construction of 100 additional classrooms of 648 *sq.ft.* in 100 schools at the rate of ₹10.00 lakh per classroom. The work included civil works and supply of 17 pairs of four seater steel desk benches, *etc.*, for accommodating 50 students in a classroom. As per the assessment made by Sarba Sikhsa Abhiyan (SSA), Assam, however, classroom of similar size *i.e.*, 648 *sq.ft.* could accommodate only eight pairs of desk benches¹¹⁴.



Audit observed that out of 100 additional classrooms, 89 classrooms had been constructed and 11 classrooms were yet to be completed. Furniture including 17 pairs of four seater desk bench to each school were supplied to 82 schools as of August 2022.

Joint physical verification (August 2022) was conducted in 10 schools¹¹⁵ to verify the status of supplied desk benches. It was seen that the supplier supplied 17 pairs of four seater steel desk bench to each school. As per supply order, size of the desk benches was 2m x 1.05m x 0.5m, however, the size of desk bench supplied to the 10 schools were of different size ranging from 1.52m x 0.94m x 0.76m to 1.85 m x 1m x .5m. Further, in the newly constructed 10 class rooms of size of 648 *sq. ft.*, eight to 12 pairs of desk benches were placed in each class room. Hence, five to nine pairs of desk benches could not be accommodated due to lack of space and were lying unused.

Thus, RHAC procured excess of five to nine pairs of desk benches against each school. The total excess pair of desk benches procured by RHAC for 82 schools worked out to 738 pair of desk benches valuing ₹69.45 lakh (@₹9,410 each pair¹¹⁶).

The school authorities stated that no survey was conducted before construction of the classrooms to assess the exact requirement of desk benches.

¹¹⁴ Desk and bench separate with desk size 1.5m x0.45m x0.75m., and bench size 1.5 m x0.30m x 0.45m.

¹¹⁵ (1) Amjonga Govt. J B School, (2) Kekreng Govt. J B School, (3) Habangiri Anchalik ME School, (4) Khungkhrajani ME School, (5) Shilluk ME School, (6) Khara Medhipara LP School, (7) Salpara Adarsha LP School, (8) Dudhnoi Sishu Bidyalaya, (9) Balachara Govt J B School and (10) Ghorapota ME School.

¹¹⁶ ₹7,975 plus 18 per cent GST.

While accepting the audit observation, the Department stated (October 2023) during Exit Conference that desk benches will be utilised by relocating to other schools.

1.5.5.2 Materials supply accepted below specifications

Scrutiny of records showed that RHAC procured 7,557 bundles of GCI sheets for the years 2016-17 to 2020-21 at varying rates¹¹⁷. Out of the 7,557 bundles, 7,382 bundles were distributed leaving a balance of 175 bundles valuing ₹19.12 lakh (10 bundles @ ₹9,749 per bundle procured during 2016-17 and 165 bundles @ ₹10,995 procured during 2020-21).

Joint Physical Verification (August 2022) showed that 175 bundles of GCI sheets valuing ₹19.12 lakh¹¹⁸ were lying in the store undistributed for two to four years as of August 2022.

It was further noticed that the undistributed GCI sheets were of 9'x3' of 0.40 mm thickness instead of 0.50 mm thickness as recorded in bills and delivery challans. Thus, supply of 7,557 bundle of GCI sheets to RHAC was below the ordered specification of 9'x3' of 0.50 mm thickness and misappropriation of funds cannot be ruled out.

In reply, the Department stated (October 2023) that stated that during distribution of the GCI to the beneficiaries, 165 bundles were found to be with less thickness and due to which these were not distributed. The supplier was asked to replace the GCI sheets which had been replaced by the supplier in December 2022 and distributed subsequently.

Audit noted the compliance to its observations, and observed that proper verification was not conducted during receipt of GCI sheets from the supplier.

1.5.5.3 Wasteful expenditure on procurement of materials

RHAC procured 31 items such as musical instruments, sports equipment, bedding materials, etc., during 2016-17 or prior period, which were lying in a dilapidated condition. Due to lack of records such as supply orders, bills/vouchers, the value of all the 31 items could not be assessed in audit.

However, as per the rates of nine items available out of 31 items, the total value worked out to ₹1.47 crore (Appendix 1.28). The reasons for non-distribution of items procured by RHAC was not on record. Thus, the expenditure of ₹1.47 crore for nine items procured by RHAC was idle/wasteful for more than six years as of August 2022. The condition of the materials lying in the store room of RHAC can be seen in the photographs placed alongside.



¹¹⁷ ₹9,749 per bundle during the years 2016-17 and ₹10,995 per bundle 2020-21; bills for the years 2018-19 and 2019-20 were not produced to audit.

¹¹⁸ ₹9,749x10+₹10,995x165=₹19,11,665

In reply, the Department stated (October 2023) that the materials were lying since long period and few of the usable items were distributed after being pointed out by audit.

1.5.5.4 *Shortfall in execution of works*

Scrutiny of records of MAC showed that MAC spent ₹56.32 crore on construction of 658 boundary walls covering all 34 constituencies under the MAC during the year 2016-17 to 2021-22. Joint Physical Verification of sampled nine works valuing ₹1.11 crore executed during 2020-22 showed that the length of the boundary walls stated to have been constructed was much shorter than what was recorded in the estimates and bills by 1.96 to 393.00 m based on which payment to contractors was made as detailed in *Appendix 1.29*.



Handloom Center at Botiyamari under 32 No. constituency MAC lying idle.

Thus, excess payment made for work not executed for nine test checked works was to the tune of ₹33.67 lakh. Such excess payment for less execution of work in all 658 boundary walls cannot be ruled out. The matter may be investigated for all the works and excess payment may be recovered from the contractor.

In reply, the Department stated (October 2023) that out of nine boundary walls, in four cases the shortfall in length was due to site condition and additional earthwork in respect of five works there was shortfall and the site engineer has directed the contractors to complete the remaining work.

Audit noted the compliance to its observations, but the Department may verify all boundary walls to ensure that there is no shortfall in execution of works.

1.5.5.5 *Idle expenditure*

Test check of records showed that during the years 2018-20, six weaving centres/sheds (buildings) were constructed at different locations of MAC areas at a cost of ₹39.24 lakh. The construction of the weaving centres was completed between October 2019 and January 2021. However, records relating to installation of weaving equipment, production of cloth or training held in the buildings were not furnished to audit.

During Joint Physical Verification (November/ December 2022), audit noticed that all six weaving centre/ sheds located in Kolabari Dambuk, Kurimari, Somkong, Borgayan, Saraipara and Aunibari were lying idle for two to three years as of date of audit. No weaving equipment were installed nor were the constructed buildings used for any other purpose since completion (between 2019 and 2021). This has led to idle expenditure to the tune of ₹39.24 lakh (*details in Appendix 1.30*).

1.5.6 Conclusion

GoA constituted RHAC and MAC in the year 1995, which aimed at achieving democratic decentralisation of powers by empowering the tribal and other specified communities to participate in the planning and implementation of schemes at the grass root level.

In RHAC and MAC the required 36 members were elected for General Council (GC) including 25 members from the specified tribal communities and six women members as per the Acts. However, Village Councils had not been constituted by the GoA in the Autonomous Councils (AC).

Out of 34 subjects listed in the Acts, functions in respect of 29 subjects and 31 subjects have been transferred and were being performed by the MAC and RHAC respectively during the period 2017-2022. Due to non-establishment of Village Councils in the two Council areas, various SOPD schemes under TSP were directly implemented by the GCs without involving the VCs though required under Acts.

No bye-laws were framed by the Council to exercise the powers entrusted to the Council such as trade and commerce, guiding customs and traditions and social justice of the specified community, imposing and collection of taxes, fees, tolls, investing of surplus money, *etc.*, during the period of audit.

The two selected ACs did not formulate any integrated development plan for the Council areas during the audit period from 2017-2022. Due to delays in submission of AOP by the two ACs, there were delays in approval of AOP and sanction of funds from the GoA by 158 days to 188 days in respect of RHAC and 94 days to 186 days in case of MAC beyond the timeline of August of every year.

Budgetary provision of the State for TSP was on the decreasing trend from ₹767.19 crore in 2017-18 to ₹724.01 crore in 2021-22 during the five-year period of 2017-18 to 2021-22.

Due to non-functioning of Gaon Sabha, programmes/schemes in the AOP were prepared by departments within the ACs without people's participation in the planning process. The required priority in terms of fund allocation was not given to mother and child nutrition programme, and construction of *anganwadi* centre and sports infrastructure development by the two sampled ACs as envisaged in the guidelines.

Actual release of funds fell short by ₹46.63 crore and ₹60.94 crore during 2020-21 in respect of RHAC and MAC respectively. RHAC and MAC showed utilisation of 94 *per cent* (₹237.94 crore) and 99 *per cent* (₹331.93 crore) of SOPD funds received by them. By the end of 2021-22, utilisation certificate of funds released in the previous years was still pending. Submission of UC of the funds received by ACs was not ensured by the Department of Tribal Affairs, GoA.

In RHAC, the fund balance at the end of each financial year ranging between ₹61.74 crore and ₹141.07 crore was more than the average of fund released for each year (₹57.04 crore) of the five-year period 2017-18 to 2021-22 by 108 *per cent* to 247 *per cent*. The balance funds of ₹90.72 crore at the end of March 2022 in respect of RHAC was more than two years' releases of ₹82.45 crore under SOPD (2019-20: ₹63.54 crore and 2020-21: ₹18.91 crore), despite submission of UC upto 86 to 98 *per cent* against the relevant years.

Execution of schemes by two sampled Councils faced certain deficiencies such as avoidable expenditure, wasteful expenditure, idle expenditure and shortfall in execution of works.

1.5.7 Recommendations

- *Government needs to take step for constitution of Village Council to ensure decentralisation of powers with maximum autonomy at the village levels as envisaged in the Acts.*
- *The Councils may frame the bye-laws and get them notified by the Government of Assam to empower them to exercise the powers entrusted to the Council such as trade and commerce, guiding customs and traditions and social justice of the specified community, imposing and collection of taxes, fees, tolls, investing of surplus money, etc.*
- *Government may adopt formula or norms for allocation of funds out of the total budget provision under TSP for sustained increase or growth in expenditure to achieve socio economic advancement of the Council areas as envisaged in the Acts.*
- *The prescribed procedure & timelines for allocation of fund, submission of AOP and sanction of fund may be reviewed to avoid delay at each stage and to ensure implementation of programmes in a time bound manner.*
- *Government/Council needs to review the planning process (AOP) so as to prioritise sectors/schemes according to assessed needs of each village and translate them into an integrated development plan of the whole Council areas as envisaged in the Acts.*
- *Government needs to review the manpower position for strengthening the staff position of RHAC and MAC to make the functioning of the ACs and implementation of schemes more effective.*

Welfare of Minorities & Development Department

1.6.1 Unfruitful expenditure of ₹1.88 crore

ITI project at Silchar remained incomplete and non-functional for nine years since commencement of construction works resulting in unfruitful expenditure of ₹1.88 crore due to lapse on the part of the DC, Cachar to effectively implement and monitor the project.

The Multi-Sectoral Development Programme (MsDP) is a special area development scheme of Government of India, designed to address the ‘development deficits’ seen in Minority Concentration Districts (MCDs) by creating socio-economic infrastructure and providing basic amenities. The State and District Level Committees are responsible for monitoring the implementation of this programme at the State and district level respectively. The Deputy Commissioners (DCs) of the concerned districts are entrusted with the responsibility of implementing the programme.

Government of Assam (GoA) proposed (December 2011)¹¹⁹ construction of Industrial Training Institute (ITI) at Sonai, Silchar under MsDP. Government of India (GoI) approved the said proposal at a cost of ₹5.20 crore and sanctioned (December 2011)

¹¹⁹ To the Ministry of Minority Affairs (MoMA), Government of India (GoI).

1st instalment of ₹2.60 crore. Subsequently, GoA accorded (June 2013) Administrative Approval (AA) of ₹4.30 crore and released (June 2013) 1st instalment of ₹2.60 crore for construction of ITI, Sonai, Cachar to Director, Char Areas Development of Assam. The work was to be executed by PWD (Bldg.), Silchar division.

Chief Engineer (CE), PWD (Bldg.) issued (November 2013) work order to a contractor at a bid price of ₹3.35 crore with a stipulated completion period of 12 months *i.e.*, November 2014. The work order for external electrification was also issued to another contractor (20 February 2015) at bid price ₹27.92 lakh.

Scrutiny of records (October 2021) of the accounts of Deputy Commissioner (DC), Cachar showed that the work, commenced on 1st March 2014, was delayed inordinately and finally abandoned by the Contractor after achieving physical progress of 55 *per cent*. The contractor attributed the delay in completion of the project to objections raised by land donors, non-availability of approved drawing in time and work site being occupied by Central Paramilitary forces during NRC upgradation, Panchayat Election, *etc.* Despite repeated persuasions by the Executive Engineer (EE), PWD Building Division, Silchar, being the executing agency, the contractor did not resume the work and the work was withdrawn from the contractor on 07 March 2020.

Out of ₹2.60 crore received as 1st instalment by the DC Cachar, the contractor was paid ₹1.73 crore, ₹0.15 crore was spent on external electrification and ₹66.27 lakh was surrendered (December 2019) to the Government. The final



Photograph of incomplete ITI building at Sonai, Silchar.

incomplete measurement was taken on 18 March 2020 for ₹1.81 crore and the amount due to the contractor (₹1.81 crore *minus* ₹1.73 crore) was yet to be paid. Moreover, the security Deposit (SD) of ₹10.63 lakh deducted from contractor's bills was yet to be refunded.

During joint physical verification (November 2021) conducted by Audit along with officials of DC, Cachar and Silchar Building Division (PWD), it was found that the ITI building at Sonai was lying idle and incomplete.

Thus, the ITI remained non-functional even after lapse of nine years since the date of scheduled completion of the project and an expenditure of ₹1.88 crore remained unfruitful thereby defeating the objective of the project.

On this being pointed out, the Director of Assam Minorities Development Board stated (October 2022) that re-allotment of the incomplete work could be taken up under Pradhan Mantri Jan Vikas Karyakram (PMJVK), earlier known as MsDP.

Audit ascertained the latest status (July 2024) of the project and it was found that though the building was handed over (January 2024) on 'as is where is' basis to the

Senior Principal, ITI, Srikona, Silchar but it remained non-functional. As of July 2024, required equipment and manpower were also not provided to make it operational.

The matter was reported to the Government (September 2023); their reply has not yet been received (July 2024).

Labour Welfare Department

1.6.2 Loss of revenue

ATEPFO did not claim exemption from paying income tax despite being exempted under the provisions of Income Tax (IT) Act. It led to deduction of income tax of ₹4.40 crore by banks as TDS for the assessment years 2015-16 to 2021-22. Further, IT Returns were not filed within specified time for claiming the refund leading to revenue loss of ₹1.94 crore to ATEPFO for the assessment years 2015-2017. Moreover, ATEPFO did not take any action as required under the Act to claim refund of the remaining ₹2.46 crore for the assessment years 2017-2022 thereby exposing the organisation to potential risk of further loss of revenue.

As per Section 10 (25) (ii) of Income Tax (IT) Act, 1961, income received by the trustees on behalf of a recognised provident fund are exempted from total taxable income provided that the institution makes an application in the prescribed form and manner to the prescribed authority for the purpose of grant of the exemption.

Section 239 of the Act also states that every claim for refund shall be made by furnishing return in accordance with the provisions of Section 139. However, under section 119 (2) (b) of the Act, no condonation application for claim of refund/ loss shall be entertained beyond six years from the end of assessment year for which such application/ claim is made.

The Assam Tea Employees Provident Fund Organisation (ATEPFO) (erstwhile The Assam Tea Plantation Provident Fund Scheme, 1955) engaged in providing social security to the tea garden workers through a recognised provident fund and pension and family pension, is eligible for the exemption from payment of Income Tax on the interest earned on the investment. The Commissioner of Income Tax (TDS), NER, Guwahati, clarified (June 2014) that no tax was deductible at source from the interest income earned by M/s Tea Planters Provident Fund Scheme (Presently ATEPFO). It was further clarified by the Income Tax Officer (Tech) (September 2022) in response to Audit query (August 2022) that the recognised Provident Fund whose income was covered under section 10 (25) (ii) of the IT Act was not statutorily required to file its return of income as per Section 139 of the IT Act but only for claiming refund or otherwise.

Test check of records¹²⁰ (September –October 2021) of the office of the Secretary-cum-Provident Fund Commissioner, ATEPFO, Guwahati, showed that an amount of ₹4.40 crore was deducted as TDS against PANs maintained by ATEPFO by various banks as detailed in *Appendix 1.31* from the interest income amounting to ₹62.50 crore earned on Fixed Deposits as per details given below:

¹²⁰ Form-26 AS issued by the Income Tax Department.

Table-1.6.1: Details of TDS deducted by Banks on Fixed Deposits during 2014-15 to 2020-21

Financial Year	Assessment Year	Interest earned on investment (₹)	Amount of TDS deducted (₹)
2014-15	2015-16	5,78,84,100	65,21,405
2015-16	2016-17	10,99,00,683	1,28,68,879
2016-17	2017-18	4,06,04,461	43,75,561
2017-18	2018-19	3,75,33,819	43,53,178
2018-19	2019-20	6,96,65,677	69,66,586
2019-20	2020-21	4,69,45,209	46,94,538
2020-21	2021-22	26,24,98,822	42,38,469
Total		62,50,32,771	4,40,18,616

Audit further observed that in order to claim refund, ATEPFO was required to file Income Tax return within six years from the end of the assessment year for which such claim was made. From the above table, it is evident that ATEPFO could no longer claim refund for ₹1.94 crore pertaining to assessment years 2015-16 and 2016-17 as it had become time barred. Besides, no action had been initiated by ATEPFO till date (October 2023) to claim refund of the balance amount of ₹2.46 crore (₹4.40 crore - ₹1.94 crore) for the assessment year of 2017-18 to 2021-22. Had ATEPFO sought exemption from the Income Tax Department as per Section 10 (25) (ii) of Income Tax (IT) Act, 1961, deduction of TDS by the banks could have been avoided. Thus, due to non-filing of Income Tax returns for claiming refund as required under the Act, ATEPFO suffered a loss of ₹1.94 crore as interest income on its investment. Refund for remaining interest income of ₹2.46 crore on FD investment deducted as TDS remained unclaimed as of October 2023.

In reply (May 2022) the Secretary-cum-Provident Fund Commissioner, ATEPFO stated that since ATEPFO is exempted from Income Tax and not required to file returns, the matter is being pursued with the banks for refund of TDS deducted by them.

The reply is not acceptable as ATEPFO was exempt from paying Income Tax, but not exempt from filing claims for refund.

The matter was reported to the Government (September 2023); their reply has not yet been received (July 2024).

Health and Family Welfare Department

1.6.3 Wasteful Expenditure

Injudicious decision and lack of co-ordination between the Joint Director of Health Services, Nagaon, Government of Assam and the Mission Director (MD), National Health Mission, for construction of DEIC at the proposed site of a new Medical College, led to the demolition of the DEIC resulting in wasteful expenditure of ₹85.52 lakh.

Scrutiny of records (September 2022) of Mission Director (MD), National Health Mission (NHM) showed that the MD, NHM administratively approved (April 2015) ₹ 91.00 lakh for construction of District Early Intervention Centre (DEIC)¹²¹ at Civil Hospital, Nagaon. The work was awarded (August 2015) to the lowest successful bidder

¹²¹ DEIC are established to provide referral support to children primarily upto six years of age detected with health conditions during health screening.

at a contract price of ₹85.52 lakh. The contractor commenced the work in August 2015 and completed in September 2017 at a cost of ₹85.52 lakh. The completed building was handed over to the Member Secretary cum Joint Director of Health Services (Jt. DHS), Nagaon, in November 2017, but was not made functional due to lack of manpower and equipment till the date of audit (September 2022).

Audit further observed that Ministry of Health and Family Welfare (MoH&FW), Government of India (GoI), had already approved establishment of new medical college at the Civil Hospital, Nagaon, in February 2014. The Government of Assam (GoA) had also allotted (January 2015) additional 112 big has of land for the new Medical College. Thus, the site of Civil Hospital, Nagaon, was selected for construction of Medical College prior to taking up the construction of DEIC in the campus of the Civil Hospital. Despite this, the construction of DEIC was not turned down. Subsequently, to vacate the site for construction of the Medical College, MD, NHM, Assam, instructed Jt. DHS, Nagaon, in September 2022 to dismantle the newly constructed DEIC at Civil Hospital, Nagaon and to construct a new DEIC at other suitable location from the State fund or to refund the amount to NHM. However, no action in this regard has been taken till the date of audit (September 2022).

A joint physical verification was conducted (July 2023) along with Assistant Engineer (Civil) of office of the Joint Director cum Member Secretary, DHS, NHM, Nagaon, Assistant Executive Engineer of PWD (B&NH) Barhampur & Samaguri Territorial Building Sub-Division, Jakhlabandha, Nagaon and Joint Director cum Member Secretary, DHS, Nagaon and it was found that the said DEIC building was dismantled and a road was constructed in its place. It was also seen that one building was being constructed nearby the site of the dismantled DEIC building.

The above facts indicated lack of co-ordination between NHM and Health & Family Welfare Department of Assam, which led to construction and subsequent dismantling of the DEIC resulting in wasteful expenditure.

Thus, construction of DEIC at the cost of ₹85.52 lakh at the premise of Civil Hospital, Nagaon was not prudent as the decision to set up a new Medical College had already been taken by GoI and GoA way back in February 2014 and January 2015 respectively. The expenditure of ₹85.52 lakh incurred on construction of DEIC by NHM, which was never made functional and ultimately demolished, was not only wasteful but the intended objective of the project was also not achieved.

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 2022-23, against a total budget provision of ₹43,986.34 crore, 18 departments incurred an expenditure of ₹38,706.66 crore. **Table 2.1.1** gives Department-wise details of budget provision and expenditure incurred there against by 18 departments under Economic Sector.

Table-2.1.1: Department-wise budget provision and expenditure during 2022-23

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
1.	Agriculture	48 – Agriculture	2,141.65	116.90	1,599.54	17.47
		67 – Horticulture	287.85	1.14	74.26	0
		Public Debt and Servicing of Debt	9,543.40	2,722.92	8,874.97	7,330.86
		Appropriation to Contingency Fund	0	1,800.00	0	1,800.00
2.	Finance	10 – Other Fiscal Services	3.63	0	2.05	0
		Public Service Commission	26.58	0	16.97	0
		5 – Sales Tax & other taxes	665.21	34.29	408.37	14.24
		13 – Treasury & Accounts Administration	116.70	14.14	93.81	3.35
		66 – Compensation and Assignment to LBs and PRIs	726.27	0	516.23	0
		7 – Stamps and Registration	106.66	0	75.64	0
		8 – Excise and prohibition	88.99	1.52	64.82	0.21
		68 - Loans to Government Servants etc.	0	0.0001	0	0
3.	Fishery	54 – Fisheries	113.54	30.42	99.68	9.96
4.	Water Resources	63 – Water Resources	395.07	1,444.39	317.31	804.75
5.	Forest and Environment	55 – Environment and Forest	971.19	17.01	717.38	8.12
6.	Handloom, Textiles and Sericulture	59 – Village and Small Industries, Sericulture and Weaving	397.52	24.95	233.77	1.48
7.	Industries and Commerce	58 – Industries & Commerce	539.49	486.20	425.55	421.54
		60 – Cottage Industries	72.25	0.10	48.11	0.09
8.	Irrigation	49 – Irrigation	986.31	265.46	837.06	166.60
9.	Mines and Minerals	61 – Mines and Minerals	21.46	4.07	12.52	1.20
10.	Power	62 – Power (Electricity)	1,206.28	1,228.30	1,154.91	836.90
11.	Public Works (R)	64 – Roads and Bridges	1,463.82	11,044.74	771.67	8,201.14
12.	Science and Technology	69 – Science, Technology and Climate Change	21.59	108.43	19.68	89.34
13.	Soil Conservation	51 – Soil and Water Conservation	151.89	45.08	100.23	38.60
14.	Transport	9 – Transport Services	459.04	359.04	327.66	313.66
15.	Tourism	65- Tourism	54.35	78.04	42.98	47.55
16.	Animal Husbandry and Veterinary	52 – Animal Husbandry & Veterinary	455.37	58.96	288.12	19.60
		53 – Dairy Development	73.78	8.59	37.27	2.90
17.	Information Technology	75 – Information and Technology	183.29	0.0001	144.82	0

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
18.	Public Works Building and National Highway	17 – Administrative and Functional Buildings	400.48	2,360.05	192.66	1,044.41
		21 – Guest Houses, Government Hostels	55.76	0	33.30	0
		33 – Residential buildings	1.66	0.52	1.35	0
Total			21,731.08	22,255.26	17,532.69	21,173.97
Grand Total (includes charged):			43,986.34		38,706.66	

Source: Appropriation Account 2022-23.

2.1.1 Planning and conduct of Audit

During 2022-23, out of 360 auditable entities under Economic Sector (excluding State Public Sector Enterprises, we audited 50 entities¹²² based on risk analysis involving an expenditure of ₹25,816.46 crore (including expenditure of earlier years). This Chapter contains two Performance Audits (PAs) on ‘**Functioning of Assam Agricultural University**’ and ‘**e-Procurement in Assam**’ and one Compliance Audit Paragraph.

Performance Audit

Agriculture Department

2.2 Performance Audit on “Functioning of Assam Agricultural University”

The Assam Agricultural University (AAU) was established by Government of Assam (GoA) at Jorhat on 01 April 1969 under the Assam Agriculture University Act, 1968. Audit observed that the governance framework of the University was weakened by non-updation of Statutes and non-formulation of Regulations. There was excess enrolment against intake capacity in respect of Under Graduate (UG) Bachelor courses and the university increased seats in Veterinary College without the approval of Veterinary Council of India (VCI). The University also did not comply with Indian Council for Agriculture Research (ICAR) recommendations on establishment of two new colleges, initiation of a new UG degree programme and in conduct/ evaluation of UG examinations (except veterinary). The placement cell did not achieve its objective fully. Sampled research projects remained incomplete as of March 2022. Significant irregularities included: award of work outside e-procurement portal, lack of transparency in bidding process, irregular release of interest free mobilisation advance to contractor, etc. Internal control mechanism at various levels was inadequate.

Highlights:

As of March 2022, out of 35 provisions of AAU Act, 1968, only 16 provisions have been incorporated, seven partially incorporated and 12 provisions were yet to be incorporated in the statute. Required regulations and rules governing the activities of Board of Management (BoM) and Academic Council were yet to be published in official gazette.

(Paragraph 2.2.6.1)

¹²² Out of 52 auditable units planned, 50 auditable units were covered during 2022-23.

There was excess enrolment against intake capacity in respect of UG Bachelor courses in two sampled colleges during five years. For Post Graduate (PG) course, shortfall in enrolment was noticed in two colleges whereas for Ph.D. degree courses, shortfall was there in all the three colleges during the same period. Average Teacher student ratio was found to be favourable at 1:7 across all disciplines in three sampled colleges.

(Paragraphs 2.2.7.1 and 2.2.7.2)

Mandatory information such as number of seats approved by VCI, status of available physical assets and amenities, accreditation/ recognition, etc. were not published in Information Bulletin as per requirement to give advance information to aspiring students. Placement Cell did not have any plan for helping the students to get employment.

(Paragraphs 2.2.7.5 and 2.2.7.7)

There was huge vacancy across all categories of employees ranging between 41 per cent in teaching faculty and 69 per cent in non-teaching staff.

(Paragraphs 2.2.8)

In College of Veterinary Science, in 110 out of 610 categories, there were significant shortfall (91 per cent) of equipment against the requirement. Two colleges, namely, College of Horticulture and College of Sericulture (situated within the premises of College of Agriculture, Jorhat) had been operating since 2014 without having their own infrastructure.

{Paragraphs 2.2.9.1 (ii) and (iii)}

Out of 27 sampled completed projects, three projects (total sanctioned cost ₹1.94 crore) remained incomplete as of March 2022. Out of 676 research papers, 283 papers (42 per cent) were with score below five or were in the 'not rated' category. Thus, as many as 42 per cent of research papers published failed to meet the minimum benchmark of ICAR for accreditation. Out of 61 technologies developed by AAU, application for patent against 20 technologies were submitted to Patents Office Kolkata and Guwahati, of which, patent against three technologies were granted and two technologies were rejected.

{Paragraphs 2.2.10.1(i), 2.2.10.2 and 2.2.10.4(ii)}

The utilisation of funds ranged between 85 and 97 per cent during 2017-22. There was retention of 45 per cent of Admission fees (₹16.30 crore out of ₹36.63 crore) which was utilised by five sampled units without depositing the same into General Fund of AAU in violation of the AAU Act.

(Paragraph 2.2.12.1 and 2.2.12.2)

Significant irregularities were noticed in award of work outside e-procurement portal, lack of transparency in bidding process, irregular release of interest free mobilisation

advance to contractor, Wasteful expenditure, Irregular execution of works, etc. and Internal control mechanism at various levels was inadequate.

(Paragraph 2.2.12.6 and 2.2.13)

2.2.1 Introduction

The Assam Agricultural University (AAU) was established by Government of Assam (GoA) at Jorhat on 01 April 1969 under the Assam Agriculture University Act, 1968. The major objectives/ mandate of the University were to impart education in the field of agriculture¹²³ and allied sciences, undertake research projects for development of agriculture and other allied sectors, and to develop and promote modern technology amongst the agriculture-based population of the State through extension programmes¹²⁴ and need based training. The University offers courses in six areas of science viz., Agriculture, Veterinary, Community, Fishery, Horticulture and Sericulture. While Bachelor Degree is offered in all the above six areas, Postgraduate (Masters and Ph.D.) degree is offered in the field of Agriculture, Veterinary, Community and Fishery.



Assam Agricultural University, Jorhat

2.2.2 Organisational set up

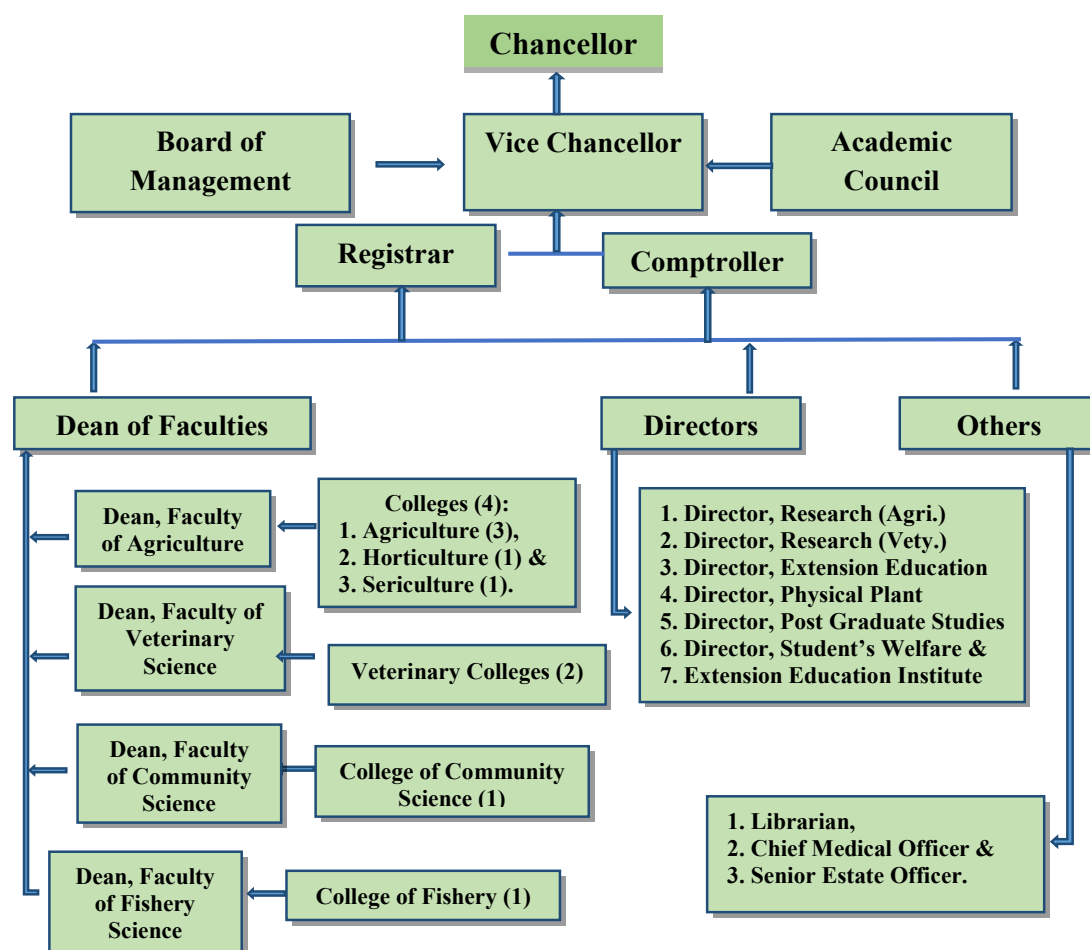
According to AAU Act, the Board of Management (BoM) and Academic Council (AC) are the authorities for managing the affairs of the University with the Vice Chancellor being *ex-officio* chairman of BoM as well as AC. Being the highest governing body of the University, BoM frames and approves policies relating to academic, research, extension, financial and administrative activities while AC looks after the academic affairs of the University and is responsible for maintenance of standards of education, examinations and other matters connected with the conferment of degrees or award of diplomas, certificates, etc.

The Governor of the State is the Chancellor of the University. The VC is overall in-charge of AAU. The Registrar and Comptroller are whole time office bearers of the University. The Registrar is the custodian of the University records and manages the administration with due approval of the VC while the Comptroller is responsible for Finance and Accounts. The organisational chart of University is given in **Chart 2.2.1**.

¹²³ Agriculture census data of 2015-16 showed that total land under cultivation was 37.95 per cent (29.77 lakh hectare) of total geographical area (78.44 lakh hectare) of the State.

¹²⁴ Training programme, testing and demonstration of new technology to the farmers and other groups related to Agriculture and Veterinary Science.

Chart-2.2.1: Organisational Chart



Source: Information/records of AAU.

2.2.3 Audit Objectives

The objectives of the Performance Audit of AAU were to assess:

- extent to which the AAU achieved its organisational goals and stipulated objectives in the field of agricultural education, training, research and dissemination of such learning and research through extension education activities with reference to the existing Act and Regulations;
- adequacy of financial resource management and its effective and economic utilisation; and
- adequacy of internal control mechanisms.

2.2.4 Audit Criteria

Audit criteria for the Performance Audit were derived from:

- Assam Agriculture University Act, 1968;
- University Grants Commission (UGC) Regulations, ICAR Guidelines and VCI regulations;
- Projects/Schemes guidelines issued by various funding agencies; and

- Assam Financial Rules, General Financial Rules, Assam Procurement Act, 2017, Chief Vigilance Commissioner (CVC) guidelines, established accounting principles and guidelines issued by the Finance Committee, AAU.

2.2.5 Audit Scope, Sample and Methodology

The Performance Audit was conducted from July 2022 to February 2023 covering the period from 2017-18 to 2021-22. The sampling method for the Performance Audit was based on stratified random sampling method as given in **Table-2.2.1**:

Table-2.2.1: Sampled units test checked in audit

Sl. No.	Name of Units	Total No. of Units	No. of Units selected	Percentage of sample selected
1	Academic Institutions	9	3 ¹²⁵	33
2	Regional Agricultural Research Stations	6	2 ¹²⁶	33
3	Commodity Research Stations	5	2 ¹²⁷	40
4	Krishi Vigyan Kendras	23	8 ¹²⁸	35
5	Short Term Research Projects completed	65	27	42

Source: Departmental records.

An Entry Conference was held (July 2022) with the representatives from the Agriculture and Finance Departments of Government of Assam and the University, in which audit objectives, audit criteria, audit scope and methodology were discussed.

Audit examined records maintained at AAU Headquarters¹²⁹ and at the sampled units of the University (**Appendix 2.1**). Audit findings, conclusions and recommendations were discussed with the representatives from the Agriculture Department, Finance Department of Government of Assam, and the University in an Exit Conference held on 03 October 2023. Replies and views of the Department and AAU have been suitably incorporated in the PA.

Audit findings

The audit findings against the audit objectives include Governance, Academic activities, Research Extension education, Financial resource management and Internal control as given in the succeeding paragraphs.

2.2.6 Governance Framework

2.2.6.1 Non-Compliance to the provisions of AAU Act, 1968

The Assam Agricultural University, Jorhat is governed by the AAU Act, 1968. The University also follows, in its functioning, the directives of UGC, VCI, ICAR and applicable Government orders of both Government of India (GoI) and Government of Assam (GoA) issued from time to time. The University is required to frame statues and regulations under the Act to exercise powers and discharge its various functions mandated by the Act.

¹²⁵ College of Agriculture, College of Community Science and College of Veterinary.

¹²⁶ RARS Shillongani and RARS Titabor.

¹²⁷ SRS Buralikson and HRS Kahikuchi.

¹²⁸ KVK Baksa, Dibrugarh, Golaghat, Jorhat, Kamrup, Nagaon, Sibsagar and Sonitpur.

¹²⁹ Offices under the establishment of Vice Chancellor – (i) Administration (o/o Registrar), (ii) Accounts (O/o Comptroller), (iii) Masters and Ph.D. course (O/o Director of Post Graduate Studies), (iv) Research (Directors of Research-Agriculture and Veterinary), (v) Extension (Director of Extension Education), (vi) Engineering wing (Director of Physical Plant), (vii) Library (at Jorhat and Khanapara).

Audit observed that some of the important provisions of the Act providing authority for governance of the University and discharge of its mandated functions, were not complied with, as highlighted below:

Sl. No.	Provisions of the Act	Audit observations
1.	Section 42 of the AAU Act empowers the University to make statutes for functioning of the University and publishing the same in Official Gazette. Section 41 read with 2 (14) of the Act stipulates for incorporation of 35 provisions in the statutes.	The Statutes were prepared and stated to be published during the year 1970 in the official Gazette. Out of the 35 provisions of AAU Act to be incorporated in the Statutes, only 16 provisions were incorporated, seven provisions were partially incorporated and 12 provisions were not incorporated (<i>Appendix 2.2</i>). The Statutes were amended seven times without publishing these amendments in the official Gazette. Similarly, the University stated to have adopted Rules of GoA in regard to accounting, financial, administrative, pay, works manual, leave, TA, medical entitlements, <i>etc.</i> However, these Rules were adopted without incorporating them in the Statutes as required under the provisions of the AAU Act. The impact of partial/ non-incorporation of provisions is discussed under paragraph 2.2.8.1.
2	Section 43 (6) of the AAU Act stipulates that the authorities ¹³⁰ of the University are to make 16 Regulations ¹³¹ consistent with the Act and the Statutes by notifying in the official Gazette.	Out of 16 Regulations, only three Regulations <i>viz.</i>, Regulations on Board of Management and Academic matters for UG and PG Degree Programmes were framed but the same were not published in the Official Gazette. As a result, various shortcomings were noticed in functioning of various bodies of the University, for example, the Academic Council, which was in-charge of the academic affairs of the University in terms of Section 12 (1) of the Act, as enumerated below: A. Quorum and transaction of business for the meeting of AC was not available; B. Operation and functioning of AC was not defined; C. Agenda for meetings of AC included items not related to academics; D. Exclusion of academic related issues¹³² from discussions due to paucity of time; and E. Discussion on mandated duties of AC relating to syllabus of B.Sc. (Hons), Food Nutrition and Dietetics and professional identity of agricultural graduates being done under 'Any Other Items' (AOI) in place of being taken up under main agenda.
3	AAU Act stipulates BoM as high-level management authority, comprising VC as the <i>ex-officio</i> Chairman and 18 Members from various fields ¹³³ .	Participation of distinguished Members of various categories in BoM was not ensured as stipulated in the AAU Act. Members from category of distinguished industrialist or manufacturer were not nominated during January 2017 to October 2021. Further, Members from categories of progressive farmers/ livestock breeders were not nominated since July 2018 and the post of one outstanding woman social worker was lying vacant during July 2018 to October 2021.

¹³⁰ Board of Management, Academic Council, Board of Studies of each Faculty including Post Graduate Studies and such other bodies as may be declared by the Statutes to be authorities of the University.

¹³¹ Procedures of meetings of authorities including the quorum for the transaction of business, holding of convocations to confer degrees and diplomas, conferment of honorary degrees, academic distinction and withdrawals of degrees, the establishment and abolition of hostels, institution of fellowship, *etc.*

¹³² The issue of increasing the rate of State Merit Scholarship offered by AAU and professional identity of Agricultural graduates were deferred.

¹³³ Members of Legislative Assembly, distinguished industrialist, woman social worker, teachers, progressive farmers, livestock breeders.

Thus, there is a need for compliance to the provisions of the Act to give the governance of the University, the authority to exercise powers and discharge its various functions by framing the required statutes and regulations and to lend legality to its actions and activities.

AAU (September 2023) stated that the proposal for amendment of AAU Act and Statutes had been submitted to the Government and the same would be notified on receipt of approval and necessary steps would be taken to publish the regulations in the Official Gazette. AAU also stated that the minimum requirement of member for formation of quorum of AC would be framed.

2.2.7 Academic Activities

The University offers courses in six areas of science viz., Agriculture, Veterinary, Community, Fishery, Horticulture and Sericulture. While Bachelor Degree was offered in seven fields¹³⁴ under the above six areas, Postgraduate (Masters and Ph.D.) degree was offered in the field of Agriculture, Veterinary, Community and Fishery. Education in agriculture and allied fields was imparted through its nine colleges viz., three Colleges of Agriculture (Biswanath, Jorhat and Dhubri), two Colleges of Veterinary (Guwahati and Lakhimpur), College of Fisheries at Raha, Nagaon, College of Community Science, College of Horticulture and College of Sericulture at Jorhat.

2.2.7.1 Enrolment of Students

AAU offered UG Bachelor Degree, Masters Degree and Ph.D. during 2017-18 to 2021-22. The overall enrolment of students *vis-à-vis* intake capacity¹³⁵ of AAU during the last five years ending March 2022 was as shown in **Table 2.2.2**:

Table-2.2.2: Intake capacity and the number of students enrolled

Courses		2017-18	2018-19	2019-20	2020-21	2021-22
UG Bachelor Degree	Intake capacity	487	490	515	515	567
	Enrolled	516	458	529	561	630
PG Masters Degree	Intake capacity	326	353	385	392	364
	Enrolled	307	343	308	372	339
Ph.D. Doctoral Degree	Intake capacity	158	160	181	183	155
	Enrolled	126	123	130	133	93

Source: Information/records of AAU.

The position of enrolment of students *vis-à-vis* intake capacity in the sampled colleges during the last five years ending March 2022 was as shown in **Table 2.2.3**:

Table-2.2.3: Intake capacity and the number of students enrolled

Courses	UG Bachelor Degree		PG Master Degree		Ph.D. Doctoral Degree	
	Intake capacity	Enrolled	Intake capacity	Enrolled	Intake capacity	Enrolled
College of Agriculture						
2017-18	150	164	150	188	76	79
2018-19	150	155	170	200	83	71
2019-20	150	152	169	176	90	73

¹³⁴ (i) B.Sc. (Hons) Agriculture, (ii) B.Sc. (Hons) Community Science, (iii) B.Sc. (Hons) Food Nutrition and Dietetics, (iv) B.Sc. Fishery Science, (v) B.Sc. (Hons) Horticulture, (vi) B.Sc. (Hons) Sericulture and (vii) B.Sc. Veterinary and Animal Husbandry.

¹³⁵ As per Information Bulletin of each academic year.

Courses	UG Bachelor Degree		PG Master Degree		Ph.D. Doctoral Degree	
Session	Intake capacity	Enrolled	Intake capacity	Enrolled	Intake capacity	Enrolled
2020-21	150	165	169	205	90	74
2021-22	165	180	178	201	86	64
College of Veterinary Science						
2017-18	100	98	113	64	60	27
2018-19	100	93	108	72	48	27
2019-20	100	110	133	60	64	36
2020-21	100	121	133	79	64	34
2021-22	110	123	112	62	56	17
College of Community Science						
2017-18	45	55	34	24	20	17
2018-19	45	47	36	24	20	14
2019-20	45	46	36	29	20	13
2020-21	45	48	38	29	20	21
2021-22	50	53	28	17	9	9

Source: Information/records of AAU.

From **Table 2.2.3**, it was observed that:

- There was excess enrolment against intake capacity ranging between two and 22 *per cent* in respect of UG Bachelor courses in all the three sampled colleges.
- There was excess enrolment against intake capacity in respect of UG Bachelor courses in two sampled colleges during five years.
- In PG Masters course, there was excess enrolment of students against intake capacity ranging between four and 25 *per cent* in College of Agriculture in all the five years.
- For Post Graduate (PG) course, shortfall in enrolment was noticed in two colleges whereas for Ph.D. degree courses, shortfall was there in all the three colleges during the same period.
- In College of Veterinary Science, Guwahati, the intake capacity for UG Bachelor Degree programme was 80 as per the permission of VCI. However, the College took its intake capacity as 100 during 2017-21 and 110 during 2021-22 without obtaining the requisite permission from VCI.

Thus, enrolment of students beyond the intake capacity would impact the quality of education being imparted to the students in the colleges particularly in view of the requirement of practical classes and availability of infrastructure. Further, the University violated the VCI norms by unilaterally increasing the intake capacity in respect of College of Veterinary Science for UG Bachelor Degree.

AAU (September 2023) stated that the excess enrolment was due to addition of number of unsuccessful students of previous years. Although, the reply was silent on unilateral increase in intake capacity of Veterinary College, Guwahati, the AAU added that all the matters raised by Audit would be placed in the Academic Council.

2.2.7.2 Teacher Student ratio

UGC recommends that the teacher-student ratio should be minimum of 1:10 in case of world class institutions and ICAR recommends 1:10 ratio as benchmark during ranking of universities.

The position of teacher-student ratio in the three sampled colleges is given in **Table 2.2.4:**

Table-2.2.4: Teacher student ratio in sampled colleges as of March 2023

Name of college	Teacher		Student on roll	Teacher-student ratio
	Sanctioned	In-position		
College of Agriculture, AAU, Jorhat	222	131	1,151	1:9
College of Community Science, AAU, Jorhat	41	29	319	1:11
College of Veterinary Science, Guwahati	216	129	697	1:5
Total	479	289	2,167	1:7

Source: Information/records of AAU.

Audit observed that the teacher student ratio in AAU was on an average of 1:7 across all disciplines as of March 2023 despite having 40 *per cent* vacancy in teaching staff cadre against the sanctioned strength. This suggested that there was scope for higher intake of student's subject to availability of infrastructure and fulfilment of other normative requirements associated with various courses.

2.2.7.3 Selection of Major Advisor for PG and Ph.D. students

The Regulation on Academic Matters of AAU, 2017 (amended) for Post-Graduate Degree Programmes¹³⁶ provided that concerned Head of Department (HoD) shall select a teacher of a discipline as Major Advisor for not more than six students of which, maximum three students can be from Ph.D. courses.

The status of selection of Major Advisor for PG and Ph.D. students in the sampled Colleges during 2017-22 was as shown in **Table 2.2.5:**

Table-2.2.5: Major Advisor against excess number of students

Sampled College	Number of cases where maximum number of students exceeded against each Major Advisor	
	Six PG students	Three Ph.D. students
Agriculture, Jorhat	One case during 2018-19 (nine students).	One case each during 2017-18 (four students), 2018-19 (four students), 2019-20 (five students) and 2021-22 (four students).
Community Science, Jorhat	One case during 2021-22 (seven students).	Three cases during 2020-21 (four, four and five students).
Veterinary Science, Guwahati	No such cases was noticed	

Source: Information/records of AAU.

Audit noticed that norm of maximum six PG students for one Major Advisor was not adhered to in one case each in two sampled colleges during 2018-19 and 2021-22 while in the case of Ph.D. students, the norm was exceeded in seven instances during 2017-22.

¹³⁶ (a) and (d) of 'Regulations on Academic Matters of AAU, 2016 (Amended) for Post-Graduate Degree Programmes'.

While accepting the audit contentions, AAU stated (October 2023) during Exit Conference that the regulation would be adhered to in future.

2.2.7.4 Mandatory requirements for conduct of examination not adhered to

(i) Audit observed non-compliance to mandatory requirements for conduct of examination for students of UG Degree courses as tabulated below:

Recommendation of 5th Dean's Committee (July 2016)	Provisions in the Regulation framed by AAU (effective from August 2017)	Remarks
Question paper would be set by external paper setter.	Course Teacher would set the question paper for Mid-Term examination.	The Uniform grading system with uniform Overall Grade Point Average, as recommended by the Dean's Conference was not ensured while framing the Regulations.
Evaluation of answer scripts by teacher other than the Course Teacher.	Course Teacher was to evaluate the answer scripts for Mid-term examinations.	

(ii) Para 7.1 of Evaluation Reforms in Higher Education Institutions (2019) of UGC envisaged that by concealing the identity of candidates and examiners, post-examination malpractices can be checked. A fool-proof system like use of encrypted barcodes may be adopted to hide the identity of the student (and the centre) from the examiner and employees of examination department.

Audit observed that AAU did not adopt any measure to hide the identity of the student and centre by putting machine numbers or encrypted barcodes in the blank answer sheets. Adherence to the provisions of evaluation reforms is yet to be ensured in the colleges of AAU.

AAU stated (September 2023) that the examinations were conducted as per the Academic Regulation of AAU for UG programmes. It was also assured to adopt printing of answer sheets with machine number/ barcode as observed by Audit.

2.2.7.5 Shortcomings in functioning of Training and Placement Cell

Under Section 31(2) (c) and (e) of the AAU Act, the Director of Student Welfare (DSW) was to arrange for placement of graduates as per the plans approved by AAU. The Training and Placement Cell (TP Cell) of AAU was set up in 1998 for the purpose of career development of students.

However, the University did not prepare plans for placement of students during the period from 2017-18 to 2021-22. Further, records of applications/ requests received from students and action taken on them were not found maintained by the TP Cell. In absence of records, audit could not ascertain the effectiveness of the TP Cell in providing employment to graduates.

While accepting the audit contentions, AAU stated (September 2023) that though employment were provided through TP Cell but records were not maintained. The AAU further added that draft placement policy had been formulated and was under process of finalisation.

2.2.7.6 Absence of regulation in fixation of fees

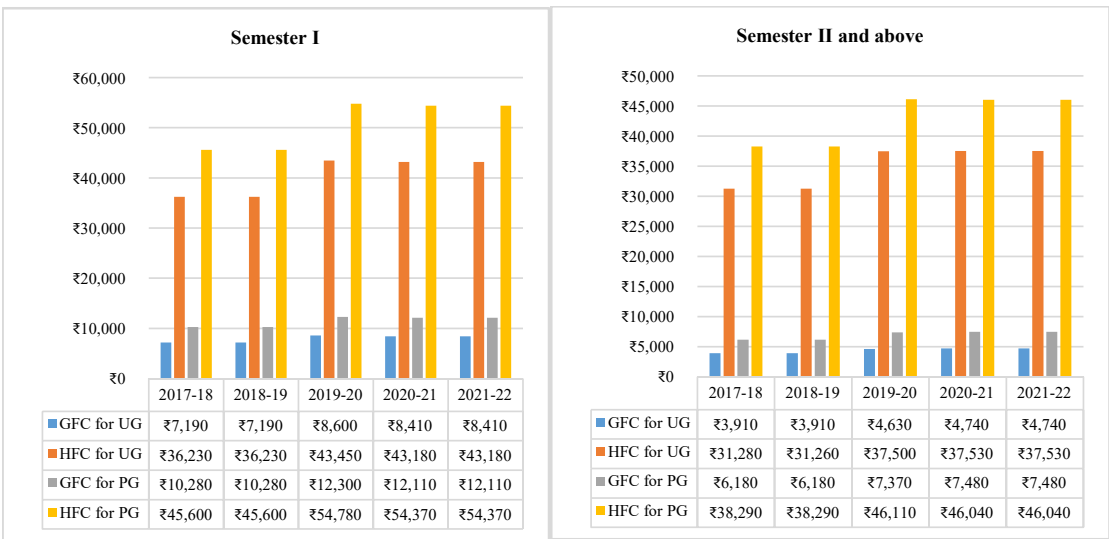
The UGC Act specified that charging of fees as well as the scales of fees should be specified in a regulation, which was also mandated by the AAU Act. As per UGC Act,

no college shall levy or charge fees other than specified in regulation and in excess of the scale of fees.

Audit, however, observed that AAU fixed fees in two categories, viz., General Fee Category (GFC) for all and Higher Fee Category (HFC) without framing any Regulation in this regard. The HFC is applicable to the seats reserved for Indian Nationals of North Eastern Region (including Sikkim) subject to certain conditions¹³⁷ and candidates seeking admission under this category are not eligible for any financial benefits including scholarship, stipend, etc.

Besides, differential fees for GFC and HFC in respect of UG and PG degrees were fixed by the AAU as per details given in **Chart 2.2.2**.

Chart-2.2.2: Comparison of General Fee Category (GFC) with Higher Fee Category (HFC) for UG and PG degree programmes



Source: Information Bulletin of AAU for the period of 2017-22.

On being pointed out about non-framing of Regulation on fees, AAU stated (September 2023) that AAU Act and Statute empowers the Academic Council to take decision on all academic matters and to make regulations regarding the fee structure and set matrix which was done as per the present cost of education in the country.

The reply confirmed that the Regulations on fee, as required under the Act were not framed.

2.2.7.7 Mandatory information for students not published by AAU

As per UGC's 'Guidelines on Students Entitlements' issued (April 2013) to all Universities, it was mandatory for every college/university to publish their prospectus containing the information stipulated in the guidelines and to post it on its website.

Audit observed that AAU published an Information bulletin for the years 2017-18 to 2021-22 without including mandatory information as given below:

- The status of available physical assets and amenities for the colleges.
- The status of accreditation/recognition of the degree programmes and colleges (College of Horticulture, Jorhat; College of Sericulture, Jorhat; and College

¹³⁷ not more than five students from each State of the Region at the discretion of the selection committee.

of Veterinary, Lakhimpur were not accredited and recognised by ICAR/ VCI including number of seats approved by various accrediting authorities.

Thus, there was lack of inclusion of vital information necessary to facilitate the aspiring students in taking an informed decision before admission.

AAU while acknowledging the Audit observation, stated (September 2023) that the mandatory information would be incorporated accordingly.

2.2.8 Human Resources

AAU Act specifies that a teacher means a person appointed for the purpose of imparting education, conducting research and conducting extension programmes.

The persons-in-position (PIP) *vis-à-vis* sanctioned strength (SS) for both teaching and non-teaching staff as on 31 March 2023 was as shown in **Table 2.2.6**:

Table-2.2.6: Human Resources status

Category of staff	Designation of staff	SS	PIP	Excess (+)/ Shortfall (-)	Percentage
Teaching staff	Professor	126	241	(+) 115	91
	Associate Professor	349	23	(-) 326	93
	Assistant Professor	621	383	(-) 238	38
	Sub total	1,096	647	(-) 449	41
Non-teaching staff	Grade I	17	2	(-) 15	88
	Grade II	113	21	(-) 92	81
	Grade III	1,515	480	(-) 1035	68
	Sub total	1,645	503	(-) 1,142	69

Source: Information/records of AAU.

It may be seen from *Table 2.2.6* that there were vacancies across both categories of employees *viz.* Teaching and Non-Teaching Staff *i.e.*, 41 *per cent* in teaching faculty and 69 *per cent* in non-teaching staff. The percentage of vacancy against the combined strength of professors and associate professors was 44 *per cent* and for assistant professor, vacancy was to the extent of 38 *per cent*. In the non-teaching staff, overall shortfall in persons-in-position *vis-à-vis* sanctioned strength was 69 *per cent*.

Audit further observed that out of the overall sanctioned strength of 1,096, 718 teachers were earmarked for nine colleges and the remaining strength of 378 was for Research Stations and Vice Chancellor's establishment. The shortfall against the sanctioned strength of 718 teachers in respect of nine colleges was 35 *per cent* (251 teachers) whereas the vacancy *vis-à-vis* Research Stations was 59 *per cent*¹³⁸.

As discussed under **Paragraph 2.2.7.2**, overall vacancies in the sampled colleges (40 *per cent*) was slightly more than the overall vacancy of teaching staff in nine colleges of the University. However, despite such vacancies in the teaching faculty of the colleges, the teacher-student ratio of 1:7 was well within the benchmark of 1:10 set by UGC/ ICAR.

2.2.8.1 Non-adherence to the provision of UGC in appointment of teachers

As per Para 3.1 of UGC Regulations on minimum qualifications for appointment of teachers and other academic staff in universities and colleges and measures for the

¹³⁸ 96 Scientists available against the SS of 234 Scientists.

maintenance of standards in Higher Education, 2010, the direct recruitment to the posts of teachers in the Universities shall be on the basis of merit through an all-India advertisement, followed by selection by a duly-constituted Selection Committee as per the provisions made under these Regulations. These provisions are to be incorporated in the Statutes of the University concerned.

Audit observed that the University did not incorporate these provisions in the Statute in line with the instructions of the UGC. It was further observed that AAU published three advertisements (April 2018, December 2018 and February 2022) for recruitment of 50 Assistant Professors/ Associate Professors¹³⁹. It was noticed that out of 713 applications¹⁴⁰ received against the advertised posts, candidature of 44 applicants¹⁴¹ for the advertised post were debarred (February 2019/ June 2019/ July 2022) from appearing in the interview by the Screening Committee for want of Permanent Residence Certificate (PRC) of Assam, which was not a pre-condition for appointment to the post in the AAU Act and the Statutes of the University neither was it set as a pre-condition in the advertisement published by the University. Further, there was also no provision of Screening Committee in the AAU Act and Statutes.

Thus, by debarring candidates who did not possess PRC of Assam, the University not only violated its own statutes and advertisements but violated Article 14 of the Constitution of India also which prohibited any discrimination on the basis of caste, creed, region, etc.

AAU stated (September 2023) that the PRC was considered as per the clause 14 of Service Rule which was approved by the Chancellor of AAU.

The justification provided is not acceptable as the aforesaid condition was not in accordance to the AAU Act, Statute of AAU and UGC Regulations.

2.2.9 Infrastructure

2.2.9.1 Inadequacy of facilities in the sampled colleges

i) College of Community Science, Jorhat

AAU introduced (2019-20) Bachelor of Science (Honours) course on Food Nutrition and Dietetics (with duration of four years having eight semesters) as per the recommendation of ICAR - Fifth Deans' Committee 2017. The first semester of 2019-20 started in August 2019, which was approved by the Academic Council (27 December 2019).

Audit observed that the said degree course was conducted in two dedicated classrooms and one makeshift classroom in corridor against the requirement of four classrooms. Moreover, for this degree course, one teacher was engaged on contractual basis against the requirement of four



Makeshift Classroom of 25 seating capacity on the corridor of ground floor having aluminium panels with glasses.

¹³⁹ Assistant Professor-In 26 disciplines (in April & December 2018) and 24 disciplines (February 2022).

¹⁴⁰ 378 in April 2018, 75 in December 2018 and 260 in February 2022

¹⁴¹ 03 for April 2018, 09 for December 2018 and 32 for February 2022

Assistant Professors, as assessed by the college for running the degree course. Thus, AAU did not provide adequate academic staff and the infrastructure as per requirement of the college for the last three years as of March 2022.

While accepting the audit observation, AAU stated (January 2023) that the Dean of Community Science had requested the Registrar for creation of facilities for smooth running of the programme.

ii) College of Veterinary Science, Guwahati

In 16 out of 17 departments in College of Veterinary Science, Guwahati, it was noticed that in 110 category of critical equipment (out of 610 category), against requirement of 556 equipment, only 68 equipment (12 *per cent*) were available, of which 48 equipment (71 *per cent*) were functional. The details are given in *Appendix 2.3*. In the remaining 500 categories of equipment, there was no shortfall.

iii) College of Agriculture, Jorhat

The University started (2014) two new colleges of Horticulture and Sericulture, Jorhat by admitting one batch of 25 students each from the academic year 2014-15 onwards with the facilities available at College of Agriculture, Jorhat by utilising its vacant spaces. Though, no serious deficiencies in the availability of infrastructure facilities of the College of Agriculture, Jorhat were noticed, there was gap in infrastructure facilities available at Colleges of Horticulture and Sericulture as of 31 March 2022. The details are given in *Table 2.2.7*:

Table-2.2.7: Facilities required *vis-à-vis* available at Colleges of Horticulture and Sericulture, Jorhat as of March 2022.

Sl. No.	Minimum facilities required as per Fifth Deans' Committee Recommendation	Facilities available
College of Horticulture, Jorhat		
1	Five classrooms	Two classrooms in the space provided for the college and one class room allotted in the Academic complex of College of Agriculture, Jorhat.
2	50 teaching staff	18 teaching staff.
3	Two hostels (separate for boys and girls each with 150 capacity)	No hostel.
4	10 full-fledged laboratories	No laboratory
College of Sericulture, Jorhat		
1	Four smart lecture halls	Two ordinary classrooms.
2	48 teaching staff	11 teaching staff (including one teaching staff on contractual basis).
3	Two hostels (separate for boys and girls each with 150 capacity)	No hostel.
4	20 full-fledged laboratories	No laboratory

Source: Information/records of AAU.

It may be seen from *Table 2.2.7* that the faculty strength and the infrastructure facilities available at Colleges of Horticulture and Sericulture, Jorhat were far below the requirements as recommended by the Fifth Deans' Committee, which were mandatory to be adhered to by the University as it had a bearing on accreditation of the institution and grants from ICAR, besides impacting the quality of education.

AAU while accepting the audit observations, stated (September 2023) that necessary steps had been taken to fulfill the requirements as recommended by the Fifth Dean's Committee. The University further stated that recommended equipment for Veterinary College would be procured after receipt of Development Grant from ICAR.

2.2.10 Research Activities

Research activity for improvement, management and protection of crops is aimed at serving the farming community and professionals engaged in agriculture sector. AAU Act mandated the University to undertake research projects for development of agriculture and other allied sectors, which are being undertaken through two Directorates, *namely*, Director of Research Agriculture and Director of Research Veterinary. The research activities carried out by the University and audit observations are discussed in the following paragraphs:

2.2.10.1 Research Projects

Research projects in AAU are mainly funded by the State Government, ICAR, Indian Council for Forestry Research and Education, Directorate of Biotechnology and Department of Science and Technology, Ministry of Science and Technology, GoI.

The position of research projects undertaken by AAU during 2017-2022 was as shown in **Table 2.2.8**.

Table-2.2.8: Position of Research Projects undertaken by AAU during 2017-2022

Directorate	Total number of projects				Amount of expenditure (₹ in crore)
	Undertaken	Completed	Terminated	Ongoing	
Director of Research Agriculture	112	34	2	76	27.13
Director of Research Veterinary	51	31	--	20	9.27
Total	163	65	2	96	36.40

Source: Information/records of AAU.

During 2017-18 to 2021-22, AAU took up 163 research projects of which, 65 projects (40 *per cent*) were completed, two projects (one *per cent*) were terminated and 96 projects (59 *per cent*) were ongoing at the end of March 2022. The expenditure incurred during the audit period was ₹36.40 crore.

Audit selected 27 completed projects (10 in Agriculture and 17 in Veterinary) out of 65 completed projects and observations thereon are discussed below.

(i) Short term Projects reported complete but still in progress

Out of selected 27 completed projects, three projects at a total sanctioned cost of ₹1.94 crore were stated to be complete as of March 2022 by AAU, however, these projects actually remained incomplete as shown in **Table 2.2.9**:

Table-2.2.9: Physical progress of completed projects as of March 2022

Sl. No.	Name of projects	Sanctioned amount (₹in crore)	Fund released by GoI	Expenditure	Project completion Target	Audit findings
A. Research Projects implemented through Director of Research (Agriculture)						
(i)	Identification of the Genetics Associated Starch content in Rice for nutraceutical benefits	1.00	0.46	0.46	May 2021	Despite extension of six months, the project remained incomplete and was abandoned as the equipment were placed in the Department.
Subtotal (A)		1.00	0.46	0.46		
B. Research Projects implemented through Director of Research (Veterinary)						
(i)	“Species Identification of wild herbivores based on molecular, microscopic and ultra-structural characterisation of hair samples”	0.44	0.34	0.34	May 2021	The projects remained incomplete and was abandoned.
(ii)	Empowerment of the Rural women through capacity building in improved Biotechnological innovation and application	0.50	0.21	0.05	December 2020	Project was lying incomplete for one year three months.
Subtotal (B)		0.94	0.55	0.39		
Grand Total		1.94	1.01	0.85		

Thus, three projects stated to be completed were abandoned and remained incomplete as of 31 March 2022 for 10 to 15 months. An expenditure of ₹0.85 crore has been incurred against the total release of ₹1.01 crore.

2.2.10.2 Research Papers and PME Cell

National Academy of Agricultural Sciences (NAAS) is an accredited agency, which evaluates the quality of journals (publishing research articles on agriculture and allied sciences) by allotting scores. During accreditation of Agricultural Universities, National Agricultural Education Accreditation Board (NAEAB) considers the research papers published in journals with score of five and above as one of the criteria for accreditation.

Further, ICAR Guidelines for Internal Evaluation and Forwarding Research Papers to Scientific Journals and Data Management in ICAR Institutes, 2014 envisaged that Prioritisation, Monitoring and Evaluation (PME) Cell of the University would be responsible for acceptance, maintenance of records of manuscripts by assigning a reference number. PME Cell would be the custodian of all publications by forwarding the publications to research journals and would be nodal unit of the University to manage data from research activities under various projects.

The status of research papers¹⁴² submitted by AAU to NAEAB for accreditation during 2017-21 was as under:

¹⁴² ‘Self-Study Report on Research Papers’.

Table-2.2.10: Details of research papers published in journals.

Period	No. of papers published as stated by AAU	Repetition of papers noticed	Actual No. of papers published (2-3)	Published in Journals with NAAS score of		
				below 5	5 and above	No score/ not rated
1	2	3	4	5	6	7
2017 to 2021	715	39	676	63	393	220

Source: Information/records of AAU.

It may be seen from **Table 2.2.10** that out of total numbers of 715 research papers stated to be published by AAU, 39 (five *per cent*) were repetitions and as such actual number of papers published in journals was 676 only. Out of 676 paper, 393 (58 *per cent*) were with NAAS' score of five and above, 283 (42 *per cent*) papers were with score below five or in the 'not rated' category. Thus, as many as 42 *per cent* of research papers published failed to meet the minimum benchmark of the ICAR for accreditation. This is indicative of weak internal evaluation and monitoring system of the papers before submission to ICAR.

Further, the University did not constitute the PME Cell for acceptance, maintenance and evaluation of research papers. The deficiencies in Research Papers as discussed in the preceding paragraph may be attributable to non-formation of PME Cell.

AAU did not provide any relevant reply (26 September 2023).

2.2.10.3 Establishment of test centres

AAU established two test centres for Bio-safety Level-3 (BSL-3) lab and Regional cum Facilitation Centre (RCFC) during 2017-18 to 2021-22.

(i) Operation of Bio Safety Level 2/3 laboratory without certification



Bio Safety Level – 3 laboratory building
(ADMaC-DBT)

Regulation and Guidelines for Recombinant DNA Research and Biocontainment, 2017¹⁴³ envisaged that all category III¹⁴⁴ and above Genetically Engineered (GE) experiments require prior authorisation from Institutional Biosafety Committee (IBSC), subsequent approval from Review Committee on Genetic Manipulation (RCGM), Department of Biotechnology (DBT), GoI before commencement of the experiments. Non-compliance of above regulations shall attract the penal provision under Section 17 of the Environment (Protection) Act, 1986 (EPA

1986) in case of government institutions.

Audit observed that DBT (NER Division) sanctioned (January 2015), establishment of BSL-3 laboratory¹⁴⁵ under AAU at Guwahati at a cost of ₹4.95 crore and the lab

¹⁴³ Issued by Department of Biotechnology, Ministry of Science and Technology, GoI.

¹⁴⁴ Experiments pose moderate to high risk to environment.

¹⁴⁵ The Bio-safety Level-3 (BSL-3) lab deals with genetic engineering experiments on animal, which may pose moderate to high risks to laboratory workers, community and the environment.

started functioning in April 2020. During the period from April 2020 to March 2022, 165 activities including Category-III experiments were carried out by scientists of AAU without any authorisation from IBSC as the same was constituted only in February 2022. Further, AAU had not obtained certification from RCGM, GoI as of March 2023.

Thus, conducting experiments for category III by the AAU without obtaining prior authorisation from IBSC and RCGM, GoI compromised safety of workers and users in violation of the Rules.

While accepting the audit contentions, AAU stated (September 2023) that the process of obtaining the required certificate from the concerned agency had been initiated.

(ii) Closure of Regional cum Facilitation Centre (RCFC) due to slow progress

National Medicinal Plants Board (NMPB) approved (July 2018) setting up of RCFC ¹⁴⁶ at AAU, Jorhat at a cost of ₹1.50 crore. NMPB released ₹90 lakhs (February 2019) and AAU could utilise only ₹27 lakhs till January 2020.

However, as no progress was made, NMPB intimated (March 2021) closure of RCFC on the ground that the purpose of establishing of RCFC (NER) at AAU would not be served by continuing with the lackadaisical approach of the AAU.

Thus, due to lack of commitment to timely completion of the project, the expenditure of ₹27 lakh ended up being unfruitful. AAU also lost the opportunity of becoming a one-stop centre for medicinal plants in the North-Eastern Region.

AAU in its reply (September 2023) stated that the progress was hindered due to delay in appointment of office bearers, restrictions imposed due to Covid protocols and withdrawal of assistance by NMPB.

The justification provided is not acceptable as NMPB considered performance upto January 2020 and closed the project on account of slow progress by AAU.

2.2.10.4 Intellectual Property Management

In accordance with ICAR's Guidelines (2006) for Intellectual Property Management and Technology Transfer, AAU formed an Intellectual Property Rights (IPR) Management Cell in 2016 to look after the activities of intellectual property developed by the University.

(i) Notification of crops developed by AAU

Audit observed that out of 115 varieties of crops developed by AAU, 20 varieties of crops had been notified by the Central Seed Committee under the Department of Agriculture, Cooperation and Farmers' Welfare, GoI.

In addition to above, another 13 varieties of crops had been forwarded (July 2021/ May 2022) to the Central Seed Committee by the State Seed Sub-Committee under the Department of Agriculture, Government of Assam for consideration of notification, but these varieties had not been notified till January 2023.

¹⁴⁶ RCFC will act as one stop centre for the growers, cultivators, researchers, traders and other stakeholders of medicinal plants and to function in close co-ordination with State Medicinal Plants Board (SMPBs), the State implementing agency of the medicinal plants component of the AYUSH Mission in the North Eastern Region of India.

(ii) Status of patent protection developed by AAU

ICAR Guidelines prescribe that all research results which are patentable under law and have scope for technology transfer or for advancement of basic and strategic research should be taken up for patent protection against unauthorised use/ exploitation by other agencies within and outside the country for commercial gains under the Patents Act, 1970.

Position of patent protection for technologies developed by AAU as of 31 March 2022 was as shown in **Table 2.2.11**:

Table-2.2.11: Status of patent protection

Technology developed under the Directorate of Research	Number of technologies developed			Number of technologies applied for patent			Number of technologies as of 31 March 2022	
	Up to 31 March 2017	During 2017-22	Total	Up to 31 March 2017	During 2017-22	Total	Granted patent	Rejected
Agriculture	09	09	18	09	06	15	02 ¹⁴⁷	--
Veterinary	23	20	43	03	02	05	01 ¹⁴⁸	02
Total	32	29	61	12	08	20	03	02

Source: Information/records of AAU.

From **Table 2.2.11**, it can be seen that out of 61 technologies (Agriculture-18 and Veterinary-43) developed by AAU, applications for patent against only 18 technologies (Agriculture-15 and Veterinary-three) were submitted to Patent Office, Kolkata, GoI and applications against two technologies of veterinary were submitted to Patents Office, Guwahati. Only three out of 18 technologies (Agriculture-2 and Veterinary-1) were granted patent by Patents Office, Kolkata. Patent against two technologies developed by AAU were rejected by Patent office, Guwahati as both the technologies were not found to be as per the standards of novelty, non-obviousness and industrial application set under Patent Act, 1970.

During Exit Conference, AAU informed (October 2023) that all technologies were not fit to be applied for patent.

2.2.11 Extension activities

The AAU Act Mandates Extension activities of AAU to be planned, organised, and coordinated by the Director of Extension Education (DEE) of AAU. The basic objective of the extension activities is to make useful information based on research findings available to the farmers, home makers and other group serving agricultural and veterinary science. The extension education activities of AAU are implemented primarily through the **Krishi Vigyan Kendras** (KVKs) under the DEE.

Audit examined eight out of 23 KVKs undertaking extension activities in AAU and observed the following:

¹⁴⁷ Applied in 2007 and 2009.

¹⁴⁸ Applied in 2007.

2.2.11.1 Shortfalls in implementation of Annual Action Plans of KVKs

Annual Action Plans (AAP) of KVKs were prepared and vetted by Scientific Advisory Committee (SAC) of DEE, AAU and by Zonal workshop at ICAR-ATARI¹⁴⁹. The planned activities of KVKs include On-Farm Testing (OFT), Front Line Demonstration (FLD) and training programmes.

Audit observed that 364 OFTs and 423 FLDs were included in the AAPs of selected KVKs during 2017-18 to 2021-22¹⁵⁰. However, 122 OFTs (34 *per cent*) and 128 FLDs (30 *per cent*) were not conducted by respective KVKs as per its approved AAP. Training programmes were undertaken by selected KVKs as per AAP.

In reply, AAU stated (May 2023) that shortfall in OFT and FLD was due to non availability of seeds, leave/transfer of concerned scientists and scarcity of funds.

2.2.11.2 Non-formation of Extension Education Advisory Committee

The Statutes of AAU mandated formation of Extension Education Advisory Committee at University level to advise on the functioning of AAU's extension education programme and to co-ordinate with the State and National Programme.

Audit observed that the Committee was not formed since inception (1969) as required under the Rules.

While accepting the audit contentions, AAU (September 2023) stated that action has been initiated for formation of the committee.

2.2.11.3 Violation of scheme guidelines by Pulse Seed Hub

National Food Security Mission (NFSM) under centrally sponsored project "Creation of Seed Hubs for increasing indigenous production of pulses in India" for the years 2016-17 to 2017-18 sanctioned six seed hubs for Assam to AAU with a total outlay of ₹9.00 crore¹⁵¹.

Audit noticed that out of these six seed hubs, three seed hubs were operating in the sampled units, *namely*, Regional Agricultural Research Station (RARS), Shillongani, KVK Jorhat and KVK Kamrup. Audit observations on RARS, Shillongani are discussed in the subsequent paragraphs.

Further, the scheme guidelines aimed at creation of seed hubs at selected KVKs for processing and storage of seeds. Each seed hub would take up seed production of pulses through farmers and would buy back the produce from the farmers from its revolving fund of ₹1.00 crore.

The position of distribution and purchase of seeds by Seed Hub to different parties during 2017-22 was as given in **Table 2.2.12**:

¹⁴⁹ Agricultural Technology Application Research Institute, Guwahati.

¹⁵⁰ Excluding 2019-20 and 2020-21 due to Covid pandemic.

¹⁵¹ ₹0.50 crore for infrastructure *plus* ₹1.00 crore as revolving fund for each of six units

Table-2.2.12: The distribution and purchase of seeds by Seed Hub during 2017-22

Activity	Total quantity of seed	Farm under RARS	First Shop owner	Second Shop owner	Farmers (eight numbers)
	(in quintals)				
Distribution of seeds	76.34	4.81 (6%)	58.64 (77%)	12.18 (16%)	0.71 (1%)
Purchased under buy back scheme	2445.45	56.60 (2%)	1,861.81 (76%)	506.16 (21%)	20.88 (1%)

Source: Information/records of AAU

It may be seen from the table above that Seed Hubs had selected eight farmers for seed production. However, it was observed that up to 93 per cent and 97 per cent of distribution and purchase of the pulse seeds were finally given to only two individuals (registered shop owners) instead of farmers in violation of the schemes guidelines as per reports submitted to Indian Institute of Pulses Research (IIPR), Kanpur and other agencies. Thus, the objective of establishment of seed hubs for enhancement of production through local farmers was defeated.

AAU stated (September 2023) that pursuant to audit observation, an enquiry committee was formed and necessary action would be taken based on the report of the committee.

2.2.12 Financial Management

Funds are provided to the University by Government of India, Government of Assam, ICAR and other agencies like World Bank, Numaligarh Refinery Limited, National Bank for Agriculture and Rural Development, Indian Institute of Technology, Guwahati. In addition, the University also generates funds from its own sources. Audit observations on financial management are given in the succeeding paragraphs:

2.2.12.1 Receipts and Expenditure

The receipts and expenditure of AAU for the period 2017-18 to 2022-23 are detailed in **Table 2.2.13:**

Table-2.2.13: Receipts and Expenditure during 2017-18 to 2022-23

(₹ in crore)									
Year	Opening balance	Receipts		Total fund available (2+3+4)	Expenditure incurred			Total (as per cent of Col. 5)	Closing balance
		Grants	Fees, etc.		Extension	Research	Others*		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2017-18	-28.28	435.29	7.79	414.80	32.59	90.55	279.08	402.22 (96.97)	12.58
2018-19	12.58	543.50	14.59	570.67	38.00	115.44	350.76	504.20 (88.35)	66.47
2019-20	66.47	648.77	8.27	723.51	44.66	127.94	444.91	617.51 (85.35)	106.00
2020-21	106.00	488.06	25.35	619.41	46.30	116.75	374.88	537.93 (86.85)	81.48
2021-22	81.48	564.86	10.53	656.87	54.06	125.15	384.00	563.21 (85.74)	93.66
		2,680.48	66.53		215.61	575.83	1,833.63	2,625.07	

Source: Information/records of AAU. *includes Refund and Adjustment

Audit observed that during 2017-2022,

- AAU started with negative balance, which was stated to be due to disbursement of salary during 2016-17 in anticipation of receipt of funds from GoA.

- Out of the available funds of ₹2,718.73 crore (including opening balance, grants received and fee, *etc.*), AAU utilised ₹2,625.07 crore. The utilisation of fund during 2017-2022 ranged between 85.35 *per cent* and 96.97 *per cent* of the available funds.
- Out of the total expenditure ₹2,625.07 crore, an amount of ₹1,833.63 crore (69.85 *per cent*) was spent on other activities (development, salary and training) and the remaining funds were utilised for research activities (₹575.83 crore; 21.94 *per cent*) and extension activities (₹215.61 crore; 8.21 *per cent*).
- Expenditure on extension activities showed an increasing trend as it increased from ₹32.59 crore during 2017-18 to ₹54.06 crore during 2021-22 with an increase of 65.88 *per cent*.

2.2.12.2 Fees collected kept outside of General Fund

Section 38 (A) (1) of the Act stipulated that the income from fees was to be credited to the General Fund of AAU.

Audit, however, observed from the records made available by the sampled colleges, Registrar's Office and Director of PG Studies¹⁵² that during the period of 2017-2022, while admission fees of ₹36.63 crore was collected, only ₹ 20.33 crore was transferred to the General Fund (Comptroller) of AAU. The remaining fund of ₹16.30 crore was retained by these units, but details of collection of admission fees and their subsequent deposit into the General Fund were not reported to the Comptroller. Further, admission fees amounting to ₹2.20 crore was transferred by the Registrar to the Revolving Fund maintained by the Registrars' office in violation of the AAU Act.

AAU while accepting the audit observation, stated (September 2023) that action had been initiated after being pointed out in audit.

2.2.12.3 Unauthorised utilisation of PL Account funds

AAU framed (2002) "Guidelines for operation of PL Account" to provide partial financial support to the various student activities¹⁵³. The concerned Dean/ Associate Dean/ DPGS/ Associate DPGS was to submit the receipt and expenditure statement to the Comptroller on a quarterly basis and the Internal Audit of AAU was to audit the accounts annually.

Audit noticed that the three sampled colleges and DPGS incurred an expenditure of ₹ 1.64 crore¹⁵⁴ on educational tour and activities from the fund of PL Account, which were not permissible under the guidelines. In addition, DPGS could not produce vouchers against an expenditure of ₹1.01 crore for verification due to which, audit could not ascertain whether the expenditure was related to admissible activities. The quarterly statements were also not submitted by these units to the Comptroller and internal audit was not conducted annually as mandated.

¹⁵² (i) Office of Registrar - ₹14.74 crore; (ii) Office of DPGS - ₹9.04 crore; (iii) Office of College of Agriculture - ₹6.85 crore; (iv) College of Community Science - ₹0.96 crore; and (v) College of Veterinary Science, Guwahati - ₹5.04 crore.

¹⁵³ Related to games, common room, magazine, examination, student aid fund, medical, laboratory, identity card, college week and Indoor games.

¹⁵⁴ ₹0.24 crore by CoCS on educational tour, ₹0.76 crore by CoVS and ₹0.64 crore by CoA on activities not permitted under PL guidelines.

AAU stated (September 2023) that expenditure on non-permissible activities was due to late receipt of fund from ICAR. Further, some vouchers got misplaced during shifting of DPGS office.

The justification provided by AAU was not admissible as these expenditures have not been recouped as yet (March 2023).

2.2.12.4 Deficiencies in operation of Revolving Funds

Under Section 38 (c) of AAU Act, the University adopted a system to generate income through the available internal resources of the University by creating Revolving Funds (RFs). The guidelines for the operation of RFs require (i) monthly submission of statement of receipts and expenditure including stock with bank balance to the Comptroller; (ii) annual audit by the internal audit wing; (iii) balance over and above the seed money to be transferred yearly to the General Fund; and (iv) Monitoring Cell to be set up to monitor all the RFs at Jorhat and Guwahati.

Audit noticed the following:

- (i) Account holders of 75 RFs across 48 constituent units (including KVKs, Reasearch Stations, *etc.*) deposited ₹13.79 crore¹⁵⁵ into the General Fund during 2017-18 to 2021-22. No statement of receipts and expenditure was submitted to the Comptroller.
- (ii) In 16 units¹⁵⁶, 31 RFs had an income of ₹6.34 crore¹⁵⁷ however, ₹5.51 crore only was credited to the General Fund leaving a balance of ₹83 lakh with them during 2017-22.
- (iii) Out of 532 money receipt books issued to 13 units¹⁵⁸, seven books were missing in three units¹⁵⁹ but were not reported to the Comptroller. Revenue of ₹17 lakh in six RFs¹⁶⁰ was deposited with delays ranging between 2 and 1,112 days. Advances of ₹51 lakh remained unadjusted in six RFs¹⁶¹ for a period ranging between 365 and 2,340 days as of March 2022.

¹⁵⁵ ₹1,17,04,772 (2017-18) + ₹3,67,97,337 (2018-19) + ₹48,56,812 (2019-20) + ₹4,44,58,505 (2020-21) + ₹4,00,94,114 (2021-22).

¹⁵⁶ Office of the Director of Research (Agriculture) under VC's establishment and 15 sampled units.

¹⁵⁷ Net of Receipts of ₹22.42 crore and Expenditure of ₹16.08 crore.

¹⁵⁸ (i) College of Veterinary Science, Khanapara; (ii) College of Agriculture, Jorhat; (iii) Director of Research, Agriculture, Jorhat; (iv) RARS Shillongani; (v) RARS Titabor; (vi) CRS, Kahikuchi; (vii) KVK Baksa; (viii) KVK Dibrugarh; (ix) KVK Golaghat; (x) KVK Jorhat; (xi) KVK Kamrup; (xii) KVK Nagaon; (xiii) KVK Sivasagar.

¹⁵⁹ (a) Horticultural Research Station, Kahikuchi; (b) Regional Agricultural Research Station, Titabor; and (c) Krishi Vigyan Kendra, Kamrup.

¹⁶⁰ (i) College of Agriculture—2 to 165 days; (ii) Director of Physical Plant – 85 to 500 days; (iii) Director of Research, Agriculture (IFS)—2 to 1,112 days, (iv) KVK Kamrup – 20 to 72 days; (v) KVK Nagaon – 31 to 247 days; and (vi) KVK Sonitpur – 29 to 331 days.

¹⁶¹ (i) Director of Research, Agriculture, Jorhat; (Seed Production: ₹70,000–1,539 to 1,919 days); (ii) Director of Research, Agriculture, Jorhat; (Livestock Poultry: ₹2,42,125–1,524 to 1,720 days); (iii) Director of Research, Agriculture, Jorhat; (Testing Fees: ₹13,99,223–758 to 1,857 days); (iv) Director of Research, Agriculture, Jorhat; (Horticulture: ₹8,26,739–1,228 to 2,340 days); (v) RARS, Shillongani: ₹1,43,000–1,016 to 2,056 days and (vi) CRS (Horticulture), Kahikuchi: ₹24,13,458–365 to 1,870 days.

AAU neither set up any monitoring cell nor conducted any annual audit during that period.

AAU stated (September 2023) that a monitoring cell had been set up to look into the matter.

2.2.12.5 Unadjusted advances from ICAR development grant, TSP, etc.

Advances to the tune of ₹21.08 crore were disbursed to various units under AAU during 2017-22, but were lying unadjusted as on 31 March 2022. Out of this, ₹2.43 crore was pending adjustment since one year, ₹1.21 crore was outstanding for more than one year to three years and ₹17.44 crore was outstanding for more than three years.

Non-adjustment of advances disbursed to various units of AAU for such long periods is fraught with the risk of misappropriation. Steps taken for adjustment of advances given by the University to its units were not on record.

On being pointed out in audit, AAU stated (September 2023) that steps were being taken for adjustment of advances.

2.2.12.6 Utilisation of funds and Execution of works

(i) Award of tenders outside e-Procurement portal

The Finance Department, GoA through office memorandum dated 23 November 2016 and 13 July 2018 instructed that procurement of goods and services valued more than ₹ 0.50 crore¹⁶² should be carried out through e-procurement for institutions receiving funds from Government of Assam.

Audit noticed that 88 tenders (each worth more than ₹0.50 crore) with total estimated amount of ₹281.50 crore were not floated through e-procurement system of GoA during the period 2017-22 in violation of orders as AAU registered itself on the e-Procurement portal only in September 2021.

AAU while accepting the audit observation, stated (September 2023) that non-award of tender in e-procurement portal was due to lack of proper technical infrastructure and inadequate training.

(ii) Irregular release of interest free Mobilisation Advance to contractor

Clause 17 of Central Vigilance Commission (CVC) guidelines 2002, prescribes that advance payments need to be generally discouraged. Whenever the payment of advance is considered unavoidable, the same should be interest bearing. CPWD Works Manual 2007 provides that contractor may be granted mobilisation advance (MA) for certain special and inclusive works limited to a maximum of 10 *per cent* of the tender value at 10 *per cent* simple interest.

Audit observed that provisions for interest bearing MA was not included in the tender agreement between AAU and the contractor in contravention to CVC guidelines/CPWD Manual. Further, AAU Authority released (31 March 2011) interest free MA of ₹4.90 crore (25 *per cent* of tendered value ₹19.60 crore) to Development Authority of Nagaland (DAN) for the construction of Fishery College at Kachamari.

¹⁶² Revised to ₹0.25 crore from December 2021.

In terms of the CPWD Works Manual, the calculation of interest against MA is given in **Table 2.2.14**:

Table-2.2.14: Statement showing the calculation of interest against MA

Voucher No. and date	Period		No. of days	MA paid	Interest due @ 10 per cent per annum	Principal recovered	Balance MA
	From	To					
RA II 31.01.2013	31.03.2011	31.01.2013	672	4.90 (RA I)	0.90	1.23	3.67
RA III 31.03.2015	01.02.2013	31.03.2015	788		0.79	1.27	2.40
RA I of Raha work 16.09.2015	01.04.2015	16.09.2015	168		0.11	2.40	0.00
Total					1.80	4.90	

Source: Information/records of AAU.

From **Table 2.2.14**, it was seen that though, ₹4.90 crore MA was recovered through subsequent bills, release of extra MA of ₹2.94 crore (above 10 per cent of tender value) as well as non-recovery of interest on MA amounting to ₹4.90 crore resulted in loss of ₹1.80 crore towards interest that could have accrued to the University.

On being pointed out in audit, AAU stated (September 2023) that mobilisation advance was extended for early completion of the work.

The justification for allowing interest free MA was not acceptable as the work scheduled to be completed in 18 months, could not be completed till March 2015.

(iii) Wasteful expenditure of ₹2.50 crore due to injudicious selection of site

Audit noticed that the work for construction of Fishery College started at Kachamari in November 2011. A site verification committee formed by VC recommended (January 2013) for relocation of the site of the College of Fisheries from Kachamari to Raha as Kachamari was at an isolated location far off from the National Highway, devoid of habitation and had threat of flood.

Audit further observed that AAU accepted the recommendation for relocation of the college from Kachamari to Raha by abandoning the Kachamari site after incurring an expenditure of ₹2.50 crore as of January 2013 on construction of the college up to plinth level.

AAU stated (September 2023) that the site at Kachamari periodically deluged due to rain as well as release of reservoir water from the Kopili Hydroelectric project.

The reply was indicative of the fact that the site was selected without proper planning and survey leading to the entire expenditure of ₹2.50 crore incurred at Kachamari for construction of Fishery College being wasteful.

(iv) Irregular execution of works through departmental committees

Section 24 (2) of the AAU Act specified that Director of Physical Plant was responsible to make arrangements for the maintenance and construction of buildings and other structures of the University. In addition, the ICAR norms envisaged that approval of ICAR was mandatory for each civil work exceeding ₹10 lakh.

Audit, however, observed that 67 works¹⁶³ amounting to ₹2.42 crore was executed departmentally by constituting committees in two sampled colleges¹⁶⁴ during 2017-22. The reasons for executing the works departmentally was not found available on records.

In one work¹⁶⁵ valuing ₹25 lakh under College of Veterinary Science, the requisite approval of ICAR was not on record and the work was carried out departmentally without preparing detailed estimates nor were measurement books maintained. In the absence of vital records such as estimates, requisite approvals and MBs, Audit cannot rule out the possibility of non-compliance with rules, of excess expenditure over estimates and wastage of resources.

AAU stated (September 2023) that the works had been done departmentally for urgent requirement in the greater interest of the student community.

2.2.13 Internal Control Mechanism

2.2.13.1 Function and Control of Board of Management

AAU Act, 1968 stipulates that the Board of Management (BoM) is a high level management authority for functioning of the University and is required to meet at an interval of two months. Thus, the BoM shall meet six times in a year. The AAU Act confers power and responsibility to BoM on the matters related to administration of funds, appointment of staff and teachers, establishment and maintenance of colleges and hostels, arrange for investment and withdrawal of funds of the University, regulating policies, *etc.*

Audit, however, noticed that during 2017-18 to 2021-22, only 13 meetings of BoM were held against the requirement of 30 meetings. The control of BoM was found to be deficient as there were partial incorporation of provision in the Statute. Out of 35 provisions stipulated in AAU Act, only 16 provisions were fully incorporated, seven provisions were partially incorporated and 12 provisions were not incorporated as yet. Regulations on UG and PG degree programmes were not published in the Official Gazette as per requirement.

While accepting the audit contentions, AAU stated (September 2023) that steps would be initiated in future.

There is a need for BoM to conduct meeting at regular intervals and take action to incorporate provisions of the Act and various regulations in the Statutes and publish them in the official Gazette to ensure legality of the activities and functioning of AAU.

163

Name of College	2017-18		2018-19		2019-20		2020-21		2021-22		Total works	Total Amount
	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount		
CoA	13	19,13,972	22	86,31,903	20	64,67,131	5	19,11,004	0	0	60	1,89,24,010
CoVSc	2	42,20,000	0	0	0	0	3	7,37,000	2	3,50,000	7	53,07,000
Total	15	61,33,972	22	86,31,903	20	64,67,131	8	26,48,004	2	3,50,000	67	2,42,31,010

¹⁶⁴ College of Agriculture (CoA) and College of Veterinary Sciences (CoVSc).

¹⁶⁵ Renovation and up-gradation of Swahid Bedi

2.2.13.2 Monitoring Cell for Revolving Fund

AAU framed (June 2001) guidelines for operation of Revolving Fund for generation of income by utilising its resources. A Monitoring Cell under the Comptroller of AAU to monitor the activities of Revolving Fund and for annual audit by internal audit wing of AAU was to be framed.

Audit, however, observed that neither the Monitoring cell was set up by the AAU nor any internal audit conducted since the guidelines was issued in 2001. Several deficiencies were noticed such as delay in deposit of sale proceeds into Revolving Fund for a maximum period of more than three years, keeping the amount outside the account, cases of unadjusted advances for a period of maximum of six years, *etc.*, indicating the need for operationalisation of Monitoring Cell and internal audit wing of the University.

On this being pointed out, AAU stated (September 2023) that Monitoring Cell had been formed as recommended by Audit.

2.2.13.3 Monitoring of research projects

Audit observed that long term research projects (AICRP/ AINP¹⁶⁶, *etc.*) were being monitored through technical committee and zonal research and advisory committee. Both the committees met twice every year at the end of Kharif and Rabi seasons during 2017-18 to 2021-22.

Audit noticed that committees for monitoring the short term (*Ad-hoc*) projects were not formed during 2017-18 and 2021-22. During the same period, one short term (*Ad-hoc*) research project was closed due to poor performance and other three projects remained incomplete beyond the stipulated timeline for 10 to 15 months. However, records in support of composition, minutes of meeting and frequency of holding of meeting of the committee was not available on records.

AAU (September 2023) stated that action had been initiated after being pointed out in audit.

There is a need for formalised monitoring mechanism, specifying duties and responsibilities of the committee members for effective monitoring of research projects.

2.2.13.4 Monitoring of construction works

Section 24 (1) (b) of AAU Act stipulates that Director of Physical Plant (DPP) under the University is responsible to make arrangements for construction and maintenance of buildings and other structures of University. Further, Clause 10(h) of the Statute of AAU stipulates that DPP shall be responsible for maintenance of up-to-date record of all immovable properties of the University including lands and building.

Audit observed that DPP did not maintain any record such as Asset Register to disclose the status of immovable properties of the University. Moreover, reports of inspections conducted for monitoring of construction works at different levels were not found on record. Due to lack of monitoring, significant irregularities were noticed in award of

¹⁶⁶ All India Co-Ordinated Research Project/All India Network Project.

work outside e-procurement portal, lack of transparency in bidding process, irregular release of interest free mobilisation advance to contractor, *etc.*, as discussed in Paragraph 2.2.12.6.

AAU while accepting the audit observation, stated (September 2023) that action has been initiated in this regard.

2.2.13.5 Internal Audit Wing

AAU had an Internal Audit Wing (IAW) with the sanctioned strength of 15 employees comprising of one Assistant Comptroller, four Audit Officers and 10 Deputy Audit Officers.

Audit however noticed that during 2017-18 to 2021-22, there was huge shortage of staff and IAW was functioning with only Assistant Comptroller. Further, no audit plan to conduct audits during the period 2017-2022 was prepared and out of 63 units, only three units (*five per cent*) were audited during 2021-22 but the reports were yet to be issued for corrective action. The details of audit of the remaining 60 units (*95 per cent*) of the University during the last five years (2017-18 to 2021-22) and status of Inspection Reports were not on record.

AAU accepted (June 2023) that due to shortage of manpower in IAW, audit works were hampered. Thus, there is a need for strengthening the IAW for conducting regular audits of all units in a time bound manner.

2.2.14 Conclusion

In order to fulfil its objective and mandate of imparting education in the field of agriculture and allied sciences in the areas of Agriculture, Veterinary, Community, fishery, Horticulture and Sericulture, undertaking research projects to develop and promote modern technology through extension programmes and training, AAU was required to exercise powers and discharge functions in accordance with the acts and statutes. As of March 2022, out of 35 provisions of AAU Act, 1968, only 16 provisions had been fully incorporated in the statutes, seven partially incorporated, and 12 provisions were yet to be incorporated in the statute. Required regulations and rules governing the activities of Board of Management and Academic Council were yet to be published in official gazette.

While there was excess enrolment against intake capacity in respect of UG Bachelor degree courses in two of the three sampled colleges during five years, shortfall in enrolment was noticed in PG degree courses in two sampled colleges during the same period. Teacher student ratio was found to be favourable at 1:7 across all disciplines in three sampled colleges. Mandatory requirements for conduct of examination and evaluation to make it fair, independent and transparent were not followed by the University.

Mandatory information such as number of seats approved by VCI, status of available physical assets and amenities, accreditation/recognition, *etc.*, were not published before admission as per requirement to give advance information to aspiring students. Placement Cell did not have any plan for helping the students to get employment.

There was vacancy across Teaching and Non-Teaching Staff *i.e.*, 41 *per cent* in teaching faculty and 69 *per cent* in non-teaching staff. In sampled colleges, the vacancy position was 40 *per cent* in teaching faculty.

In the sampled college of Veterinary Science, in 110 categories out of 610 categories, there was a significant shortfall (91 *per cent*) of equipments against the requirement. In the sampled college of Community science, Jorhat, UG Bachelor degree course on Food Nutrition and Dietetics started in 2019-20 and was functioning with inadequate teaching staff and makeshift classroom in corridor. Two colleges, namely, College of Horticulture and College of Sericulture had been operating in the campus of College of Agriculture, Jorhat since 2014 without having their own infrastructure. Besides, faculty strength and the infrastructure facilities made available at these two colleges were also far below the mandatory requirements.

Out of sampled 27 completed projects, three projects (total cost ₹1.94 crore) remained incomplete as of March 2022. Out of 676 research papers, 393 (58 *per cent*) were with NAAS' score of five and above and 283 (42 *per cent*) papers were with score below five or in not-rated category. Thus, as many as 42 *per cent* of research papers published failed to meet the minimum benchmark of the ICAR for accreditation.

Out of 61 technologies developed by AAU, applications for patent against 20 technologies were submitted to Patent Office Kolkata and Guwahati, of which, patent against three technologies was granted and against two technologies rejected.

Distribution and purchase of the pulse seeds upto 93 *per cent* and 97 *per cent* were made to two registered shop owners instead of farmers by the Pulse Seed Hub in violation of the schemes guidelines and defeating the very objective of establishment of seed hubs for enhancement of production through local farmers.

The utilisation of fund ranged between 85 and 97 *per cent* during 2017-22. There was retention of 45 *per cent* of Admission fees (₹16.30 crore out of ₹36.63 crore) by five sampled colleges without depositing into General fund of AAU in violation of the AAU Act.

Significant irregularities were noticed in award of work outside e-procurement portal, lack of transparency in bidding process, irregular release of interest free mobilisation advance to contractor, *etc.*

Internal control mechanism at various levels was inadequate.

2.2.15 Recommendation

- ❖ *AAU may ensure compliance to the provisions of the AAU Act to give the governance of the University the authority to exercise powers and discharge its various functions by framing the required statutes and regulations.*
- ❖ *AAU may review to improve the position of shortfall/excess in enrolment of students in various courses vis-à-vis infrastructure available for UG/PG/Ph.D courses combined, and academic calendar/routine for class hours as prescribed for each semester in accordance with the Academic regulations of the University.*

- ❖ *AAU may meet the mandatory requirements for conduct of examination and independence in evaluation to ensure transparency; and mandatory information for the students should be published in the prospectus before admission.*
- ❖ *AAU may take steps to fill up the vacant posts and improve infrastructure deficiencies to enhance the overall functioning of the University.*
- ❖ *AAU may take initiatives to improve the support system to strive to achieve NAAS' score of five and above for research papers to meet the minimum benchmark of the ICAR, and take steps for patent protection of technologies developed by the University on regular basis.*
- ❖ *Internal control may be strengthened by conducting regular meetings of BoM, filling up vacant posts in IAW to ensure regular internal audits, and form monitoring committees specifying duties and responsibilities for effective monitoring of research projects and infrastructure related works.*

Finance Department

2.3 Performance Audit on “e-Procurement in Assam”

Government of Assam (GoA) adopted (August 2018) the Government e-Procurement System (GePNIC) developed by National Informatics Centre (NIC) in October 2014 for transparency, cost efficiency, fairness, and accountability in public procurement. The Finance Department, GoA is the nodal agency for implementation of e-Procurement in Assam, responsible for coordination and providing support for system study and design implementation of e-Procurement. During 2018-22, a total number of 26,855 tenders valued ₹ 1,19,849.31 crore was made through e-Procurement system. Audit however, observed deficiencies in implementation of e-Procurement in Assam with incomplete on boarding in e-Procurement portal, declining trend in number of tenders in the e-Procurement system, deficiency in configuration with Assam Public Procurement Rules, 2020 and other system deficiencies. Besides, real time and up-to-date processing of tender was not done and huge number of tenders were showing to be opened or in progress stage for long.

Highlights:

The on-boarding of all departments was yet to be completed as out of total 56 Departments, 45 Departments had been registered in e-Procurement portal, leaving 11 Departments to be on-boarded on the portal as of March 2022.

(Paragraph 2.3.2.1)

Uploading of mandatory documents in 33 tenders (16 per cent) including optional items in 18 tenders (8.82 per cent) of the 204 tenders test checked in audit was not complied with by nine departments which reduced transparency in the e-Procurement process.

(Paragraph-2.3.2.4.3)

Maximum time taken for the award of work after opening of price bid was ranging between 436 days and 705 days with an average of 157 days and thus, objective of shortening time and cost savings was yet to be achieved under the e-procurement system.

(Paragraph-2.3.2.4.4)

There was short collection of tender processing fees of ₹9.56 lakh as there was no provision in the portal for automatic calculation of requisite processing fees to be collected from the bidders.

(Paragraph-2.3.2.4.5 and Appendix-2.7)

There was significant non-compliance to Rules and Regulations as regards to acceptance of less than three qualified bidders in technical evaluation.

(Paragraph-2.3.2.5.1)

There was no provision in the system for validation of the name of the Digital Signature Certificate (DSC) holder vis-à-vis registered application user, inconsistencies in PAN and Date of birth details, absence of unique Mobile number and email-ID, absence of logs in respect of registered user, etc. to ensure validation control and integrity of the system.

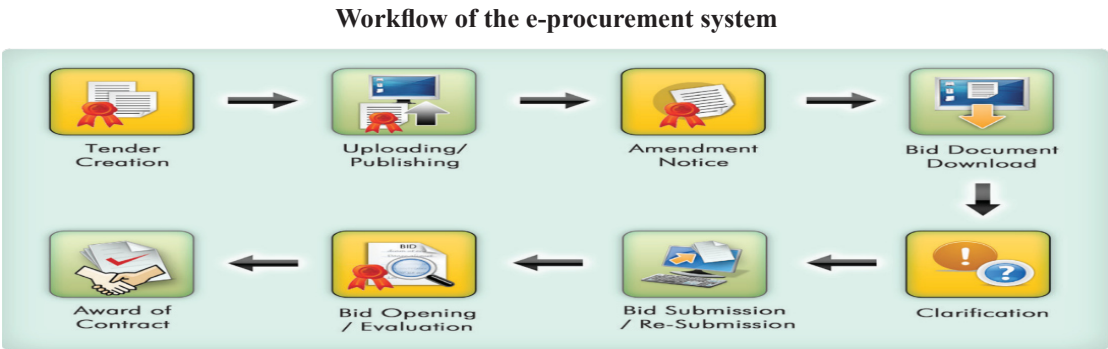
(Paragraph-2.3.2.6.1, 2.3.2.6.2 & 2.3.2.6.3)

2.3.1 Introduction

2.3.1.1 e-Procurement system in Assam

Electronic Procurement or e-Procurement is the process of tendering activity online using the internet and associated technologies. e-Procurement aims at providing transparency and control in procurement process to allow equal access to all eligible and qualified bidders without discrimination. e-Procurement process is also intended to result in competitiveness and saving of cost and time by shortening of procurement cycle and to provide fairness, accountability and public confidence in the procurement process.

Government of Assam (GoA) initiated public procurement through electronic system in April 2013 for State Government Departments which was managed by Information Technology (IT) Department through e-Procurement Facilitation Cell. GoA adopted the Government e-Procurement system (GePNIC) developed by National Informatics Centre (NIC) in October 2014 in consultation with Department of Expenditure, Ministry of Finance, Government of India (GoI) to facilitate electronic procurement in the State. The e-Procurement are governed by Rules, Regulations and instructions of Central and State Government issued from time to time viz., Assam Financial Rules, Assam Public Procurement Act, 2017, Assam Public Procurement Rules, 2020 etc. Subsequently, the e-Procurement Facilitation Cell under IT Department, which implemented the e-Procurement system, was merged with the Finance Department of GoA in November 2017. The workflow for e-Procurement activities is shown below:

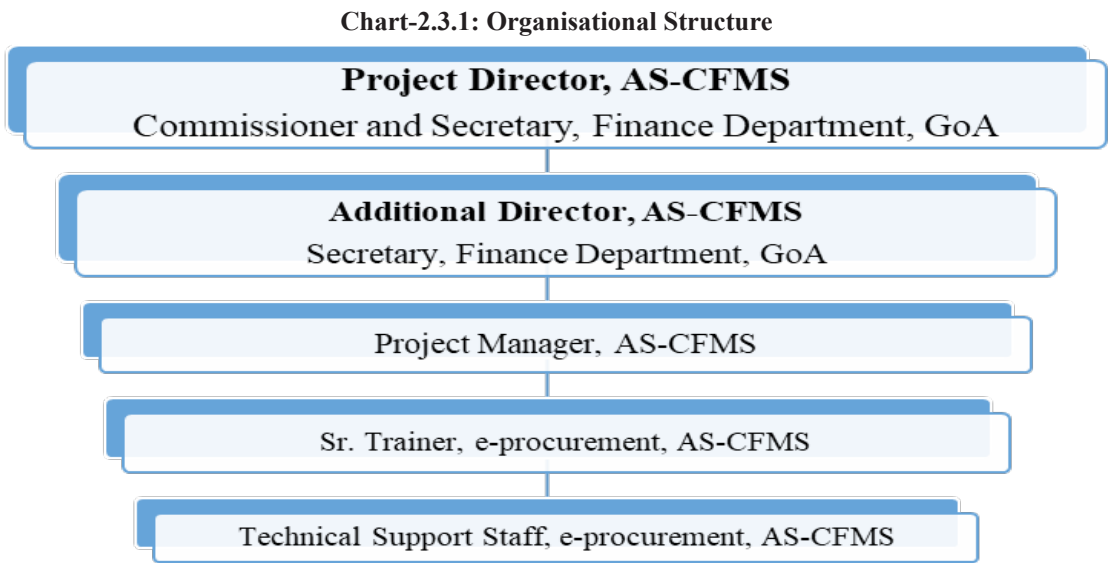


Source: GePNIC brochure.

2.3.1.2 **Organisational set up**

Finance Department, GoA is the nodal agency for implementation of e-Procurement, responsible for coordination and providing support for system study and design implementation of e-Procurement for user departments of the State. To oversee the implementation of e-Procurement in the State, GoA launched (October 2017) Assam Public Finance Institutional Reforms (ASPIRe)¹⁶⁷ project under the umbrella of Assam Comprehensive Financial Management System (AS-CFMS).

The role of AS-CFMS is to undertake all activities necessary for implementation of e-Procurement portal through ASPIRe Project. It establishes a coordination and monitoring mechanism amongst the user entities of the portal and delegated appropriate powers to such entities as would be necessary for implementation of the Project. The organisation *Chart 2.3.1* of AS-CFMS is as follows:



Source: Departmental records.

2.3.1.3 **Modules of e-procurement system**

The e-Procurement software as adopted by GoA contains the following modules:

¹⁶⁷ ASPIRe Project, an externally aided project, is funded by World Bank for improving the systems in public finance management under the umbrella of AS-CFMS, which was set-up for implementing and managing Public Financial Management Reforms including IT - related projects in the Finance Department and other revenue departments including externally aided projects.

Sl. No.	Module	Function
1	Registration Module	Registration/Enrolment of Government officials and bidders with Digital Signature Certificate (DSC).
2	Publishing of tender	Tender creation and publishing, publishing of corrigendum, publishing of pre-bid meeting documents, clarification on the tenders published.
3	Bid submission	Online bid submission/re-submission, freezing of bids, facility for online payment of bid money, collection through bank payment gateway, encryption of bids submitted by the bidder, facility for single/multiple cover bid system.
4	Tender opening	The bids submitted for a tender, are opened online by the authorised bid openers who have been configured at the time of tender creation.
5	Technical evaluation	Downloading of documents submitted by the bidder through portal and manual evaluation thereof.
6	Financial bid opening	Only the technically qualified bids of the bidders for the tender are opened online by the authorised bid openers.
7	Financial evaluation	This is done off-line in the same manner as in the normal tendering process, based on system generated reports and comparative statements. The results on selection of bidders and date of financial bid opening are uploaded in the system.
8	Award of Contract (AoC)	Letter of Acceptance (LoA) is issued to a successful bidder (L1). The Tender Inviting Authority (TIA), based on the recommendations of the financial evaluation committee, and after getting approval, prepares the order manually and then uploads the order along with the contract details.
9	Return of EMD	After completion of each stage, TIA will declare the status of every participating bidder as successful or unsuccessful. Every unsuccessful bidder will get back his/her EMD within four bank working days from the date on which information of rejection of the bid is uploaded in the e-Procurement portal by the TIA.

Source: information furnished by Finance Department, GoA.

The process of calling and submission of tender, opening of tender, processing of tender, documents uploading, return of earnest money to unsuccessful bidders, award of tender, etc., is done through the e-Procurement portal. Evaluation of bids is done manually by downloading the bid documents in respect of technical bid whereas financial bids are evaluated based on system generated reports and comparative statements.

Audit Framework

The audit objectives, audit criteria, audit scope & methodology and selection of samples are narrated in the succeeding paragraphs.

2.3.1.4 Audit Objectives

The objectives of the Performance Audit were to evaluate whether:

- transparency, cost efficiency, fairness and accountability were ensured in Public Procurement;
- e-Procurement system ensured compliance with relevant rules and regulations governing public procurement; and
- the overall controls of the application and database were adequate to ensure security, reliability and integrity of data including scope and validity of Standardisation Testing and Quality Certification (STQC) for e-procurement system.

2.3.1.5 *Audit criteria*

Audit criteria used for conduct of the Performance Audit were:

- Guidelines issued by Central Vigilance Commission (CVC);
- Assam Financial Rules;
- IT Act, 2000 as amended;
- e-Procurement guidelines issued by Standardisation Testing and Quality Certification (STQC) Directorate and e-Safe GD220 guidelines issued by the Ministry of Electronics and Information Technology, GoI; and
- Assam Public Procurement Act, 2017, Assam Public Procurement Rules, 2020 and relevant orders/ instructions issued by GoA.

2.3.1.6 *Audit Scope and Methodology*

The Performance Audit covered the period from 2018-19 to 2021-22 to review use of e-Procurement portal by the organisations of GoA, from the stage of publishing of tenders to award of contract, using e-Procurement system of NIC by physical examination of records as well as analysing the data of public procurement done through the e-Procurement Portal of Assam (<https://assamtenders.gov.in>).

The audit commenced with an Entry Conference held on 05 July 2022 with the representatives of the Finance Department, wherein audit objectives, audit criteria, scope of audit and audit methodology were explained.

Audit was conducted through a combination of documents' review and system testing by gathering relevant information from the key stakeholders like Department of Finance, procuring entities, and system administrators (NIC). Audit also carried out test-check of records relating to 240 tenders¹⁶⁸ which were published through the e-Procurement portal under the categories of Goods, Services and Works pertaining to eight selected organisations. System functionality, security and performance were assessed through targeted testing and analysis. The draft Report was discussed on 05 October 2023 in Exit Meeting with the Secretary, Finance Department, GoA. The Department furnished (November 2023) replies to the draft report, and the views/ feedback of the Department had been suitably incorporated in the report.

2.3.1.7 *Selection of samples*

For sample selection, details of 26,855 tenders published during 2018-19 to 2021-22 under different categories of tenders viz., Goods, Services and Works along with status¹⁶⁹ of the tender at various stages¹⁷⁰ were obtained from AS-CFMS. From the data of 26,855 tenders (worth ₹1,19,849.32 crore), 4,055 cases (worth ₹24,210.91 crore) of 'cancelled tenders', 1,722 cases (worth ₹6,420.73 crore) of 'retenders' and 1,854 cases (worth ₹11,174.29 crore) of 'tenders to be opened' were excluded and data for the remaining 19,224 tenders were taken for sample selection.

¹⁶⁸ Out of 26,855 tenders selected using sampling techniques.

¹⁶⁹ Published, Expired, Cancelled and Retender are different status of the tenders.

¹⁷⁰ Bid Opening, Technical Bid Opening, Technical Evaluation, Financial Bid opening, Financial Evaluation, Evaluation, Award of Contract, and 'to be opened' are different stages of the tenders.

The data of 19,224 tenders (worth ₹78,043.38 crore) were stratified under the tender categories of Goods, Services and Works by taking numbers of tenders and values thereagainst across the organisations. Out of 19,224 tenders, 10,541 tenders (55 per cent) valued ₹54,179.88 crore (69 per cent) belonged to top eight organisations¹⁷¹ of GoA.

Out of above 10,541 tenders of top eight organisations, selection of 200 tenders (Goods-60, Service-20 and Works-120) was made in the ratio of 3:1:6 to Goods, Services and Works respectively using Probability Proportional to Size (PPS) method, subject to a minimum of 20 tenders from each category for detailed scrutiny.

Further, 20 samples¹⁷² from 188 cases where the tender value was appearing as zero¹⁷³ in the portal and 20 samples from 7,631 tenders (5,777 retendered/ cancelled tenders and 1,854 tenders yet to be opened) were also selected by Simple Random Sampling (SRS) method.

The financial value of 240 selected samples (including 20 zero value tenders and 20 cancelled tenders) was ₹52,917.67 crore (44 per cent of the tenders published).

Database dump¹⁷⁴ as of 07 July 2022, maintained by NIC covering the period from 2018-19 to 2021-22 relating to e-Procurement portal were also analysed in Audit.

2.3.1.8 Acknowledgement

Audit acknowledges the overall cooperation extended by Finance Department, GoA, NIC and the sampled entities during the Performance Audit.

Audit findings

2.3.2 Efficacy of e-Procurement System in Assam

2.3.2.1 Incomplete on-boarding in e-procurement portal

The Finance Department *vide* its notification (July 2018) instructed all Administrative Departments of GoA and its subordinate Directorates/ Offices/ Agencies to be on-boarded to e-Procurement portal for procurement of all goods, services and works from 01 August 2018 for all tenders valued ₹50 lakh and above, which was subsequently revised to ₹25 lakh from 16 December 2021.

Audit noticed that as on 31 March 2022, a total 122 organisations under various administrative Departments of GoA and its Directorates/ Offices/ Agencies, *etc.* were registered in the e-Procurement portal. During 2018-19 to 2021-22, a total of 369 users published 26,855 bids worth ₹1,19,849.31 crore. The detailed list of 122 organisations registered in the e-Procurement portal is given in **Appendix 2.4**.

¹⁷¹ (i) Public Works (Roads) Department, (ii) Public Works Building and NH Department, (iii) Water Resources Department, (iv) Assam Power Distribution Company Limited, (v) Industries and Commerce Department, (vi) Directorate of Agriculture and Assam Seed Corporation, (vii) Bodoland Territorial Council and (viii) National Health Mission.

¹⁷² 20 'Zero value tenders' pertaining to four Departments. Scrutiny showed that out of these 20 tenders, 17 tenders were awarded and three were in progress (at tender evaluation stage-2, financial evaluation stage-1). These tenders were relating to procurement of services, goods, outsourcing of manpower, *etc.*

¹⁷³ In 188 cases, tender value was not displayed and shown as zero.

¹⁷⁴ A database dump is a major output of data that can help users to either back up or duplicate a database.

Audit observed that out of 56 Departments under GoA, only 45 Departments had been registered in the e-Procurement portal, leaving 11 Departments¹⁷⁵ which were to be registered and on-boarded on the e-procurement portal for electronic procurement of public goods, services and works as on 31 March 2022 as required under the direction of GoA.

In reply (November 2023), the Department stated that some departments due to their specific requirements do not ideally float tenders of high value.

2.3.2.2 Position of tendering under e-Procurement system

The year-wise status of tenders published, cancelled/re-tendered tenders, valid tenders¹⁷⁶, awarded tenders, tenders in progress¹⁷⁷ and tenders to be opened¹⁷⁸ as of July 2022 is detailed in **Table 2.3.1**:

Table-2.3.1: Position of tenders published through e-procurement portal (as of July 2022)

(₹ in crore)

Year	Tenders published		Cancelled/ retendered ¹⁷⁹		Valid tenders		Tenders awarded		Tenders in progress		Tenders to be opened	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
2018-19	9,533	28,067.24	1,703	5,558.07	7,830	22,509.17	2,368	7,474.30	4,432	11,023.42	1,030	4,011.45
2019-20	6,018	23,339.20	1,501	5,912.83	4,517	17,426.37	2,484	7,855.11	1,679	7,985.84	354	1,585.42
2020-21	6,783	39,995.77	1,449	11,090.98	5,334	28,904.79	3,424	17,257.50	1,718	8,501.09	192	3,146.20
2021-22	4,521	28,447.11	1,124	8,069.77	3,397	20,377.34	1,461	4,046.98	1,658	13,899.14	278	2,431.22
Total	26,855	1,19,849.32	5,777	30,631.64	21,078	89,217.67	9,737	36,633.90	9,487	41,409.49	1,854	11,174.29

Source: Information furnished by Finance Department, GoA.

Analysis of tender details given in **Table 2.3.1** showed the following positions and audit observations:

- The number of tenders published decreased from 9,533 in 2018-19 to 4,52 (47.42 per cent) in 2021-22 and number of tenders awarded also decreased significantly from 2,368 (₹7,474.30 crore) to 1,461 (₹4,046.98 crore) which is only 32 per cent of the total tender published. The number of valid tenders and its value also decreased from 7,830 numbers (₹22,509.17 crore) to 3,397 (₹20,377.34 crore) during the same period. The number of cancelled and retendered cases, on account of being invalid and defective, was quite significant (5,777; ₹30,631.64 crore) constituting 21.51 per cent of the total tenders published in the e-Procurement system, a little lower than the awarded tenders value of ₹36,633.90 crore.
- The numbers and value of valid tenders (21,078; ₹89,217.67 crore) vis-à-vis tenders published (26,855; ₹1,19,849.32 crore) which constituted 78.49 per cent was also showing a decreasing trend over the four-year period from 2018-19 to 2021-22.

¹⁷⁵ Act East Policy Affairs; Administrative Reforms, Training, Pension & Public Grievances; Implementation of Assam Accord; Judicial; Legislative; Parliamentary Affairs; Personnel; Political; Revenue & Disaster Management; Welfare of Bodoland; and Governor Secretariat.

¹⁷⁶ Valid tenders= Total tenders published less cancelled tenders less retendered tenders.

¹⁷⁷ Tenders in progress= total valid tenders less awarded tenders less tenders to be opened.

¹⁷⁸ 'Tenders to be opened' are those tenders, which are not opened after its creation and publishing.

¹⁷⁹ 4,055 cancelled tenders (valued at ₹24,210.91 crore) and 1,722 retenders (valued at ₹6,420.73 crore).

- The actual number of tenders awarded against the valid tenders was only to the extent of 46.20 per cent (9,737 out of 21,078). This indicated that up to 53.80 per cent of the total tenders did not yield the desired outcome during the relevant years. As many as 11,341 valid tenders valued at ₹52,583.78 crore were not awarded for as per the portal. These were in the state of “tender in progress” and “tenders to be opened” for three years at the end of July 2022.

Thus, the above position indicated that instead of increasing, the number of tenders was showing a decreasing trend over the years. The tender actually awarded, which was the main objective of the system, was just about 46 per cent during the four year period. This was far short of GoA’s goal of complete switch over to electronic procurement system. On the whole, coupled with incomplete on-boarding of all departments in the portal, the e-Procurement system of GoA was yet to fully stabilise as of July 2022. It was still not an effective system of procurement of goods and services for which the portal was launched by the Government in October 2017.

Further, huge shortfall (53.80 per cent) in converting tenders into award of works within the relevant years, would have adversely affected implementation of work/ services in the concerned departments. Several deficiencies such as no real time and up-to-date processing of tenders, huge cancellation/ retendering, and accumulation of tender to be opened and in progress for three long years as of July 2022 in the existing system point to the serious weakness of the e-Procurement system. Thus, the objective of shortening of procurement cycle and cost saving in procurement process could not be achieved as of July 2022.

2.3.2.3 Status of sampled e-tenders in the portal

In view of huge shortfall in converting tenders into award of works, audit analysed the sampled 240 tenders pertaining to eight Departments which included sampled 10 tenders falling under the category of ‘retendered/ cancelled’, etc. Department-wise details were as shown in **Table 2.3.2**:

Table-2.3.2: Department-wise sampled tenders

Name of Department	No. of sampled tender	Cancelled/ Retendered**	Tenders to be opened	Tenders awarded	Tenders in progress
Assam Power Distribution Company Limited (APDCL)	40	1	0	30	9
Bodoland Territorial Region (BTR)	32	0	0	2	30
Water Resource (WR) Department	37	2	1	27	7
Agriculture	5	0	0	2	3
Industries and Commerce Department (ICD)	11	0	0	7	4
National Health Mission (NHM)	30	0	0	16	14
PWD (Building and NH)	40	2	3	20	15
PWD (Roads) Department	45	5	6	12	22
Total	240	10	10	116	104

Source: MIS data Finance Department

** Cancelled = 8

Retendered = 2.

As per the portal, as of July 2022, out of 240 tenders, 116 tenders had been awarded, eight tenders were cancelled and the remaining 116 tenders (retendered-02, to be opened-10, in-progress-104) were yet to be awarded. However, scrutiny of records in eight Departments showed that other 78 tenders¹⁸⁰ out of the remaining 116 tenders, had actually been awarded but not updated in the portal. As such, as of July 2022, total 194 tenders (116 plus 78) had been awarded. Out of 194 tenders, six tenders were awarded with different ID numbers¹⁸¹ without cancelling their original ID.

On analysis of real time data (21 July 2023), it was further noticed that out of remaining 46 tenders in progress, additional 10 tenders were awarded of which five tenders were awarded with different tender ID numbers¹⁸² without cancelling the original tender ID in respect of three tenders in the portal.

Hence, till date (July 2023), the total numbers of tender actually awarded was 204 (194 plus 10) and 36 tenders were in different stages.

Further analysis of real-time data (20 July 2023) of the e-Procurement portal relating to the remaining 36 tenders out of 240 sampled tenders, along with the physical records, showed the following position:

Table-2.3.3: Analysis of 36 tenders and their status as of July 2023 are given below:

Category	Position as of July 2022	Real time position as of July 2023	Audit observations
Tender to be opened	10 tenders	Two tenders (value ₹17.22 crore) involving two departments ¹⁸³ pertained to 2019-20 (one tender) and 2020-21 (one tender).	Out of 10 tenders, one tender ¹⁸⁴ was not opened due to Court case, and the remaining nine tenders were awarded (one tender in July 2022 and eight tenders with a delay ranging from 62 days to 1,120 days) with different IDs without cancelling the original IDs. The delay in award of tenders was mainly due to time taken in processing of tenders.
Cancelled	Eight tenders	13 tenders (value ₹98.15 crore) involving six departments ¹⁸⁵ pertained to 2018-19 (three tenders), 2019-20 (four tenders), 2020-21 (three tenders), and 2021-22 (three tenders).	Out of eight cancelled tenders, three were awarded subsequently with different tender IDs (but remained as cancelled in system), the remaining five tenders along with another eight tenders from “in progress” stage were cancelled subsequently due to cancellation of AA, non-response from bidders, work already executed under different scheme, all participating bidders technically disqualified, etc., at different point of time.

¹⁸⁰ APDCL-eight tenders, BTR-22 tenders, ICD-four tenders, NHM-two tenders, PWD (Building and NH)-14 tenders, PWD (Roads)-23 tenders and WR Department-five tenders.

¹⁸¹ New ID 2020_BoTC_16345_1, 2019_BoTC_13365_1, 2018_PWBNH_10408_1, 2019_PWBNH_13676_1, 2019_PWD_12495_1, and 2019_MoRTH_470323_1 against original ID 2020_BoTC_16013_1, 2019_BoTC_12536_1, 2018_PWBNH_9857_1, 2019_PWBNH_13373_1, 2019_PWD_11902_1 and 2019_PWD_15566_1 respectively.

¹⁸² New ID 2020_PWBNH_19687_1, 2020_DoWR_18754_2, 2021_PWBNH_21883_1, 2019_PWD_12381_1, and 2021_PWD_21490_2 against the original ID 2020_PWBNH_19131_1, 2020_DoWR_18754_1, 2021_PWBNH_21754_1 (cancelled), 2019_PWD_10912_1, and 2021_PWD_20774_8 (cancelled) respectively.

¹⁸³ Water Resource (WR) Department and Public Works Department (Building and NH).

¹⁸⁴ Tender ID 2021_DoWR_20902_1.

¹⁸⁵ APDCL-2 tenders, BTC-4 tenders, WR Department-1 tender, Agriculture Department-1 tender, NHM-1 tender and PWD (Roads)-4 tenders.

Category	Position as of July 2022	Real time position as of July 2023	Audit observations
Retendered	Two tenders	One tender (value ₹1.01 crore) under PWD (Roads) pertaining to year 2020-21 (awarded later).	One tender was retendered and awarded (value ₹1.27 crore) due to non-receipt of minimum bid (August 2020) and the second tender (value ₹1.01 crore) was retendered due to single technically qualified bidder.
Tenders in progress	104 tenders	20 tenders (value ₹435.11 crore) involving four selected departments ¹⁸⁶ pertained to 2018-19 (seven tenders), 2019-20 (five tenders), 2020-21 (three tenders) and 2021-22 (five tenders).	These tenders were in progress as financial bids were opened but not evaluated for nine tenders (3-4 years), financial bids evaluated but not awarded for five tenders, technical bids evaluated but financial bid not opened for six tenders. These tenders were not awarded mainly due to non-receipt of sanctions, funds and requirement no longer existed, etc., but the same were not found cancelled in the system.

Source: Departmental records.

It is evident from **Table 2.3.3** that out of 36 tenders, 22 tenders (tenders to be opened-02, tenders in progress-20) were at different stages of procurement cycle for more than three and half years without any conclusion till date (July 2023) due to various reasons as mentioned above. The system also allowed multiple tender IDs for the same work, no linkage between works and system generated tender ID to have unique code for each work *vis-à-vis* tender ID, resulting in generation of incorrect information (MIS) on the status of tenders and the related works. Thus, the position exhibited in the system is not reflecting the real status as the size of tenders shown as not settled or in progress had actually been mostly settled or cancelled.

This indicated that the e-procurement system launched in October 2017 by the GoA was still not functioning properly and effectively.

Thus, there is need for a review of the tendering process followed under e-procurement system to ensure timely finalisation of tenders and generate correct MIS for better monitoring.

In reply (November 2023), the Department accepted the audit observation.

2.3.2.4 Systemic deficiencies in e-procurement

The procurement cycle involves several stages from calling and submission of tender, processing of tender documents, evaluation of bids, award of tender. The primary objective of e-Procurement was to achieve transparency, competitiveness, fairness to bidders and to save time and cost in tendering process of work and services.

Audit noticed several deficiencies in the tendering activities under the e-Procurement system affecting its performance to achieve the intended objectives as discussed below:

2.3.2.4.1 Time prescribed for bid submission not followed

As per Rule 24 (iii) of Assam Public Procurement Rules, 2020, the date for opening of bids shall be fixed after at least twenty-one clear days counted from the date of publication of the latest advertisement inviting bids.

¹⁸⁶ BTC-4 tenders, NHM-8 tenders, PWD (Building and NH)-4 tenders and PWD (Roads)-4 tenders.

Audit noticed that in 43 out of 225 (excluding two tenders not opened and 13 cancelled tenders) sampled tenders (19 *per cent*), only three to 19 days were allowed for submission of bids as against minimum allowable 21 days from the date of publication of Notice Inviting Tenders (NITs) and the details are shown in **Appendix 2.5**. Restriction of time limit may have led to participation of less than three bidders in 20 tenders.

Thus, bidders were not given sufficient time to allow more participation of bidders to ensure competitiveness in price discovery process. The system was not configured with such restriction of opening of bid after mandated 21 days.

2.3.2.4.2 Required number of bids opener not configured

As per general guidelines for e-Procurement under Central Public Procurement Portal (CPPP-June 2019), Bid Openers are to be identified for each tender at the time of publishing of the tender enquiry and a minimum of four Bid Openers must be configured against each tender to allow transparency in tender opening. However, no such provisions were found included in the Assam Public Procurement Rules.

Audit further noticed from records of AS-CFMS that maximum three Bid Openers were configured in the e-Procurement portal.

On this being pointed out, the Department, while agreeing to the audit observation, assured (November 2023) to look into the matter.

2.3.2.4.3 Uploading of tender documents not ensured

As per Assam Public Procurement (APP) Act, 2017, every procuring entity is required to e-publish all decisions such as extension of time, award of contract, closing of procurement process, commencement of works or services or delivery of goods procured through State Public Procurement Portal. The e-Procurement Portal of GoA has five distinct stages against each Notice Inviting Tender (NIT), where relevant documents related to each stage are to be uploaded by the tender inviting authorities.

The stages of tendering process for uploading related documents were given as below:

Table-2.3.4: Document to be uploaded in each stage of e-Procurement portal

Sl. No.	Particulars of stages	Document to be uploaded	Whether uploading of Document is mandatory or optional
1	Technical bid opening	Minutes of opening of technical bids	Optional
2	Technical evaluation	Technical Evaluation Sheet	Mandatory
3	Financial bid opening	Minutes of opening of financial bid	Optional
4	Financial Evaluation	Financial Evaluation Sheet	Mandatory
5	Award of contract	Formal Work Order/ Supply Order	Mandatory

Source: Departmental records.

Audit scrutiny of 204 sampled awarded tenders as regards to mandatory uploading of documents showed the following:

- ✓ In 171 cases, all the mandatory documents were uploaded.
- ✓ In 22 cases (10.78 *per cent*) {13 - PWD (Building and NH), two- PWD (Roads), seven -WRD}, technical evaluation though done but instead of uploading 'Technical Evaluation Sheet', other documents *viz.*, 'financial bid opening/ office order regarding 'formation of bid evaluation committee' were uploaded.

- ✓ In 11 cases (5.39 *per cent*) of PWD (Building and NH), though financial evaluation was done but in place of Financial Evaluation Sheet, order regarding ‘Acceptance of Tender’/ ‘work orders’ was uploaded.

Similarly, under the category of optional uploading of documents, it was noticed that in 18 cases (8.82 *per cent*) {six - APDCL, two - ICD, 10 - PWD (Building and NH)}, in place of ‘Minutes of opening of financial bid’, ‘Summary of financial evaluation’ was uploaded at the stage of ‘Financial bid opening’.

Thus, uploading of mandatory documents for 33 tenders (16 *per cent*) and optional items for 18 tenders (8.82 *per cent*) of the 204 awarded tenders test checked in audit was not complied with by nine departments. Non-uploading of documents at different stages reduced transparency of the procurement process and up-to-date information could not be made available to stakeholders. As such, complete and actual information on tenders were not provided in the e-Procurement system on a real time basis.

In reply (November 2023), the Department stated that there were some technical issues with the GePNIC which need to be rectified by NIC.

2.3.2.4.4 Timeliness not maintained

In terms of Para 27 of Assam Public Procurement Act, 2017, as soon as the procuring entity, with the approval of the competent authority, decides to accept a bid, it shall communicate the fact to all participating bidders and shall publish the decision on the State Public Procurement Portal. The procuring entity shall advise the successful bidder to complete the requirements within a specified time such as performance security (Bank Guarantee/ Bank instrument) and signing of tender agreement to conclude the contract. Time taken at important stages of tender process are illustrated in **Table 2.3.5**:

Table-2.3.5: Time taken at important stages of tendering process

Financial year	No. of tenders	Time taken in technical bid opening and price bid opening (<i>in days</i>)			Time taken in award of work after price bid opening (<i>in days</i>)		
		Minimum	Maximum	Average	Minimum	Maximum	Average
2018-19	39	1	121	23	1	705	215
2019-20	54	0	168	24	2	701	201
2020-21	61	0	457	38	0	473	128
2021-22	50	1	159	32	0	436	82
Total	204	-	-	30	-	-	157

Source: Information furnished by Finance Department, GoA.

Audit analysed 204 awarded tenders and found that the maximum numbers of days taken between technical bid opening and price bid opening was to the extent of 121 days to 457 days with an average of 30 days during the four year period (2018-19 to 2021-22) whereas maximum time taken for the award of work after opening of price bid was ranging between 436 days and 705 days with an average of 157 days mainly due to reasons such as change of scope and delay in obtaining fresh sanctions, time taken for technical and financial bids evaluation, *etc.*

Thus, the total time in days taken for award of work from the price bid opening was about on average of 82 days to 215 days during the same audit period. Prolonged process in award of tender indicated that the objective of shortening procurement cycle and time saving was not achieved under the e-Procurement system.

There is no system of auto cancellation of tenders if not finalised within a specified time in the e-Procurement portal. Thus, the system did not ensure timeliness in finalising of tenders. There was a need for prescribing timelines for each stage of tendering process to ensure finalisation of tender in a time bound manner.

2.3.2.4.5 Lack of inbuilt provision for calculation of processing fee

GoA abolished the Tender Fees for e-Tenders and instead decided (21 August 2019) to collect online tender processing fees centrally by accepting online Bid from bidders in place of Demand Draft (DD)/ Banker's Cheque (BC). Tender Processing Fees was fixed at a rate 0.02 *per cent* of the estimated value with an upper limit of ₹20,000 for estimated values of tenders up to ₹50 crore and ₹30,000 for tenders above ₹50 crore.

Audit, however, observed that out of 240 sampled tenders, 163 tenders were published after 21 August 2019, and as such tender processing fees were to be collected. Against these 163 tenders, a total amount of ₹26.68 lakh (₹16.18 lakh for 128 tenders value up to ₹50 crore and ₹10.50 lakh for 35 tenders above value of ₹50 crore) was due, but only ₹16.50 lakh (₹12.21 lakh for tenders value upto ₹50 crore and ₹4.29 lakh for tenders value above ₹50 crore) was collected leaving a balance of ₹10.18 lakh {(₹3.96 lakh for tenders up to ₹50 crore) and ₹6.21 lakh for (tenders above ₹50 crore)} was yet to be collected (*Appendix 2.6*) as of July 2022.

Further analysis showed details of tenders involving short or excess collection as under:

- in 51 tenders, the actual due amount of ₹6.99 lakh was collected without any shortfall and excess;
- in 81 tenders, there was short collection of ₹12.02 lakh (collected ₹5.23 lakh against due amount of ₹17.25 lakh); and
- in 31 tenders, a total excess amount of ₹1.84 lakh was collected (₹4.28 lakh was collected against due amount of ₹2.44 lakh).

There is no provision in the portal for automatic calculation of requisite processing fees to be collected from the bidders. If the system continues to lack inbuilt facilities for calculation of tender processing fees, such instances are likely to recur in future.

In reply (November 2023), the Department stated that the NIC would be consulted for further action.

2.3.2.5 Compliance to Rules and Regulations governing public procurement in Award

Procurement of goods, services and works for public purposes should be in compliance to relevant rules and regulations contained under Assam Financial Rules, Assam Public Procurement Act, 2017, Assam Public Procurement Rules, 2020, and guidelines

issued by CVC from time to time. Audit observations on non-compliance to Rules and Regulations are given below.

2.3.2.5.1 Less than three bidders qualified for technical evaluation accepted

As per Section 35 A (2) (b) of APP Act, 2017 and Rule 23(16) (v) of APP Rules, 2020, the number of firms qualified in technical evaluation should not be less than three. If the number is less than three, the procuring authority may continue the procurement process, by recording in the procurement proceeding.

Audit noticed that, out of 204 sampled tenders, in 16 cases (7.84 *per cent*) pertaining to Chief Engineer, PWD (Roads), Assam, Chief Engineer, PWD (B), Assam, Chief Engineer, Water Resource Department, Assam and Director of Industries and Commerce, Assam, financial bids were opened even though only two technically qualified bidders had responded. The works were awarded to the firms at a total tendered cost of ₹19.95 crore without any recorded reasons in the procurement proceeding, in contravention of rules as detailed in *Appendix 2.7*.

In reply (November 2023), the Department stated as per Rule 23 (20) on the fulfilment of certain conditions, single bidder may be acceptable.

The reply is not acceptable as the reasons for allowing less than three bidders was not found recorded for justifying selection of single bidder as required under the Rules.

2.3.2.6 Deficiencies in application controls, database including scope and validity of Standardisation Testing and Quality Certification (STQC)

Analysis of database of e-Procurement portal for the period of May 2013 to August 2021, furnished by the Finance Department, GoA showed the following:

2.3.2.6.1 Inadequate validation controls

(i) Digital Signature Certificate not mapped with specific authorised user

As per User Manual on the Bid Submission process, GoA, the online corporate/ bidder enrolment forms¹⁸⁷ had a provision for enrolling vendors and assigning login ID/ password through website for logging into the application software and for system generated user ID for each user. Further, the user ID had to be mapped with the Digital Signature Certificate (DSC).

Audit noticed that the application software could not link the DSC with the user ID used at the time of registration due to absence of validation check. Analysis of data (table named 'gep_user_certificates') showed that six DSCs were mapped against the same user ID-13 and five DSCs were mapped against user ID-52 in the application software.

¹⁸⁷ Form for registration of new bidders.

Screen Shot 2.3.1: Six DSCs were mapped against same user ID-13

The screenshot shows a File Explorer window with a directory tree on the left and a table on the right. The directory tree lists various files and folders, including 'DoubtfulMobileNos', 'RegIn Progress 2403', 'Registered_without_DSC', 'JoinDatabases_BiddingProcess...', 'Registered_with_DSC', 'S3Users_SameMobileNos', 'Summarization1', 'MobileNosMorethan2', 'Summarization_alternate mailids', 'Summarization_UserStatus', 'Summarized_MobileNos', 'Duplicate', 'gep_users', 'Excel_Import-gep_user_certificates', 'Summarization_UserIDs', 'UserID 13', 'AuditPeriod_Extract1', 'Summarization_Alias_DSCs', 'Summarization_DSCSINos', 'UserID 52', and 'Excel_Import-gep_user_role_map'. The table on the right, titled 'Excel_Import-gep_user', has columns 'USERID', 'ALIASNAME', and 'NO_OF_RECS'. It shows six rows of data where the USERID is 13 for all entries, and the ALIASNAME varies: B KALAIMANI, B Kalaimani, J SEKAR, MADAN PRABHU, Prabhudoss Test, and SIVARAMA SELVAN S. The NO_OF_RECS values are 2, 2, 2, 2, 1, and 4 respectively.

	USERID	ALIASNAME	NO_OF_RECS
1	13	B KALAIMANI	2
2	13	B Kalaimani	2
3	13	J SEKAR	2
4	13	MADAN PRABHU	2
5	13	Prabhudoss Test	1
6	13	SIVARAMA SELVAN S	4

There was no provision for validation of the name of the DSC holder *vis-à-vis* registered application user. This will allow unauthorised use of DSC by any of the users. Thus, any DSC could be mapped with the user ID and the legal sanctity of DSC was not ensured.

Mapping of multiple DSCs with a single user ID might reduce accountability, in term of tracing out the origin of an electronic document in the procurement process.

Thus, due to improper mapping of DSC with the user ID and in absence of validation checks, the authenticity of the bids could not be ensured.

In reply (November 2023), the department stated that they had sought details from NIC.

(ii) Inconsistencies in PAN and date of birth details

Permanent Account Numbers (PAN) is a unique data entered by the bidder at the time of registration and only alphanumeric fixed length value must be accepted. Similarly, the ‘Date of Birth’ (DoB) field should accept data in ‘dd/mm/yyyy’ format only. These were mandatory requirements for processing tenders under e-Procurement portal.

A total 68,213 bidders’ applications were received in the e-Procurement portal during 2018-19 to 2021-22. Audit observed that in 13,468 cases (19.74 *per cent*), PANs were shown as ‘NULL’¹⁸⁸ and in 28,200 cases (41.34 *per cent*), PANs were shown as ‘Blank’. A Screen shot of few cases where PANs were shown as NULL is shown below:

Screen Shot 2.3.2: ePANs shown as Null

	PHONESTDCODE	PHONE	PANNUMBER	DATEOFBIRTH	HINTQUESTION	HINTANS
1	348	2872816	NULL	1945-01-30 00:00:00	NULL	NULL
2	5908	26560	NULL	1952-08-20 00:00:00	NULL	NULL
3	00	9810371818	NULL	1958-06-15 00:00:00	NULL	NULL
4	1642	346680	NULL	1958-09-23 00:00:00	NULL	NULL
5	031	2230901	NULL	1961-06-26 00:00:00	NULL	NULL
6	986	4025713	NULL	1961-07-01 00:00:00	NULL	NULL
7	NULL	NULL	NULL	1964-01-01 00:00:00	NULL	NULL
8	981	8241120	NULL	1964-02-17 00:00:00	NULL	NULL
9	11	66338000	NULL	1964-06-22 00:00:00	NULL	NULL
10	124	4093730	NULL	1965-04-08 00:00:00	NULL	NULL
11	080	66912109	NULL	1965-06-14 00:00:00	NULL	NULL
12	6	78958877	NULL	1968-12-21 00:00:00	NULL	NULL
13	0	141279595	NULL	1969-03-12 00:00:00	NULL	NULL
14	033	25565922	NULL	1971-07-12 00:00:00	NULL	NULL
15	21	5459523	NULL	1971-07-20 00:00:00	NULL	NULL
16	00	9830107624	NULL	1972-10-11 00:00:00	NULL	NULL
17	80	23593006	NULL	1973-02-27 00:00:00	NULL	NULL
18	011	9871368108	NULL	1974-07-01 00:00:00	NULL	NULL
19	68108	9871368108	NULL	1974-07-01 00:00:00	NULL	NULL

¹⁸⁸ Null is used in the context of databases, where it represents the absence of a value in a particular field of a table.

- PANs were captured in other column of data base viz., in 4,707 cases (6.90 per cent) in the *Title* field column and in 781 cases (1.14 per cent) in *Designation* field column.
- In 28,225 cases (41.38 per cent), the mandatory DoB was shown as Blank, 000000000, 0094, 0141, 040, 080, etc., as against of date field (dd/mm/yyyy). In 13,466 cases (19.74 per cent), text such as “Medium Unit as per MSME”, “Small Unit as MSME”, “SSI”, “Others”, etc. were accepted by the system in Date of Birth field.

This indicated lack of input validation control in the application software.

In reply (November 2023), the department stated that they had sought details from NIC.

(iii) Mobile number/email ID not made unique for each user

To ensure fair submission of bid and to ensure that each user was properly authenticated and validated for accessing the important fields of portal viz., mobile numbers, email IDs, etc. should be unique.

Audit noticed that for 49 out of 12,980 DSC registered users during 2018-19 to 2021-22, same mobile number/ email ID was allowed in the application software as shown in the Screen Shot below.

Screen Shot 2.2.3: One mobile number / email ID used for multiple users

53Users_SameMobileNos									
ID	LOGINID	USERTYPE	CREATEDDATE	USERSTATUS	DISPLAYNAME	MOBILENO	ALTERNATEEMAILID		
1	14818	madangopal@gmail.in	corporate	10-06-2018	DSC Registered	MADAN GOPAL AGARWALA	8011566617	dscallmail@gmail.com	
2	27040	deboprasad@gmail.in	corporate	23-06-2020	DSC Registered	Debo Prasad Ray	8011566617	dscallmail@gmail.com	
3	27112	durga1@gmail.in	corporate	28-06-2020	DSC Registered	DURGA MOHAN GOYARI	8011566617	dscallmail@gmail.com	
4	27988	chaino@gmail.in	corporate	02-09-2020	DSC Registered	CHAINO BASUMATARY	8011566617	dscallmail@gmail.com	
5	32595	shekhar@gmail.in	corporate	30-11-2020	DSC Registered	SHEKHAR YADAV	8011566617	dscallmail@gmail.com	
6	32668	ashok@gmail.in	corporate	03-12-2020	DSC Registered	ASHOK BORO	8011566617	dscallmail@gmail.com	
7	33244	sakendra@gmail.com	corporate	05-01-2021	DSC Registered	SAKENDRA BASUMATARY	8011566617	dscallmail@gmail.com	
8	33834	nava@gmail.in	corporate	02-02-2021	DSC Registered	NAVA KR. BASUMATARY	8011566617	dscallmail@gmail.com	
9	33873	detsung@gmail.in	corporate	04-02-2021	DSC Registered	DETSUNG BASUMATARY	8011566617	dscallmail@gmail.com	
10	33927	prasannadas@gmail.in	corporate	05-02-2021	DSC Registered	Prasanna Das	8011566617	dscallmail@gmail.com	
11	33941	sanswranag@omonline.com	corporate	05-02-2021	DSC Registered	SANSWRANG BASUMATARY	8011566617	dscallmail@gmail.com	
12	33948	gagansaikia@gmail.in	corporate	05-02-2021	DSC Registered	Gagan Saikia	8011566617	dscallmail@gmail.com	
13	33959	amiya@gmail.in	corporate	06-02-2021	DSC Registered	AMIYA MUSHAHARY	8011566617	dscallmail@gmail.com	
14	33993	sudhang1@gmail.com	corporate	06-02-2021	DSC Registered	SUDHANG KUMAR BRAHMA	8011566617	dscallmail@gmail.com	
15	34019	dipak@gmail.com	corporate	07-02-2021	DSC Registered	DIPAK ROY	8011566617	dscallmail@gmail.com	
16	34034	anjan@gmail.in	corporate	07-02-2021	DSC Registered	ANJAN BASUMATARY	8011566617	dscallmail@gmail.com	
17	34053	sudem@gmail.in	corporate	08-02-2021	DSC Registered	SUDEM BASUMATARY	8011566617	dscallmail@gmail.com	
18	34271	tapam@gmail.com	corporate	12-02-2021	DSC Registered	TAPAN KUMAR BASUMATARY	8011566617	dscallmail@gmail.com	
19	34905	brikendra@gmail.in	corporate	18-02-2021	DSC Registered	BRIKENDRA BASUMATARY	8011566617	dscallmail@gmail.com	
20	34945	abul@gmail.in	corporate	18-02-2021	DSC Registered	ABUL HUSSAIN	8011566617	dscallmail@gmail.com	
21	35161	svgwmsar@gmail.in	corporate	19-02-2021	DSC Registered	SWGWSAR MACHAHARY	8011566617	dscallmail@gmail.com	
22	35297	narayan@gmail.in	corporate	23-02-2021	DSC Registered	NARAYAN CHANDRA BRAHMA	8011566617	dscallmail@gmail.com	
23	36061	rumu@gmail.in	corporate	18-06-2021	DSC Registered	SRI RIMU BRAHMA	8011566617	dscallmail@gmail.com	
24	36169	kunsur@gmail.in	corporate	27-06-2021	DSC Registered	KUNSUR ALI SK	8011566617	dscallmail@gmail.com	
25	36344	lwithw@gmail.in	corporate	10-07-2021	DSC Registered	LWITWH NARZARY	8011566617	dscallmail@gmail.com	

This indicated that multiple login IDs were operated by the same user and the basic field was not made unique in the system to ensure that each user was properly authenticated and authorised to access the portal. There was no provision in the system for Aadhaar based authentication of the users.

In reply (November 2023), the department stated that they had sought details from NIC.

(iv) Bidders allowed without DSC

For use of application software of e-Procurement portal, registration of users is pre-requisite. After successful registration, the bidder has to buy a DSC and to enrol the same with the portal.

Audit, however, observed that application software allowed registration of all users without proper unique authentication. Out of 26,569 Corporate users, 12,980 users (48.85 *per cent*) were registered with DSC, and 11,260 (42.38 *per cent*) users were registered without DSC, one user was blocked and registration was under process for 2,328 users. As many as 12,273 users had participated in the bid process without DSC during 2018-19 to 2021-22.

Thus, due to lack of mandatory linkage of registered users with DSC and non-ensuring unique IDs of each bidder, the system may be accessible to unauthorised users and duplicate users.

2.3.2.6.2 Gap in User ID numbers in registration and bid submission

As per Software Requirement Specification (SRS), the User-ID numbers should be system generated and continuous in ascending orders.

Audit noticed that user IDs were generated while registration with five gaps and 98 missing serial numbers. Unauthorised deletion of users may lead to manipulation in tendering activity, making it unreliable and un-authentic. Thus, due to absence of validation checks in the application software, the possibility of manipulation of data could not be ruled out.

Further, to detect any unauthorised changes in the database, while capturing the data of bids submitted through the application software, the system auto-generates row ID numbers sequentially for ensuring integrity and reliability of data.

Whereas in bid submission, 640 gaps in the row numbers, consisting of 998 missing row numbers in the table that contained the details of tenders along with critical dates were noticed in Audit. The gaps in row ID numbers (serial number) both in registration and bid submission would indicate unauthorised deletion of row ID number/ serial number allowing manipulation in tendering activity. Such action will make the system unreliable and open to manipulation and compromise on the integrity of data.

In reply (November 2023), the department stated that they had sought details from NIC.

2.3.2.6.3 Absence of logs in respect of registered users

Audit trail provides for evidence about how a specific transaction was initiated, processed, and summarised to track the history of transactions, system shortcomings, erroneous transactions, changes/ modifications in data, *etc.* The system should be capable of recording logs of different events with date and time of each event occurring during the tendering process.

Audit noticed that there were 28,387 users registered on the portal and logs were recorded for 28,350 users only. No logs were available for registration of remaining 37 users. In absence of these logs, it could not be ascertained how these users got registered with the portal.

In reply (November 2023), the department stated that they had sought details from NIC.

2.3.2.7 Integrity of data including scope and validity of Standardisation Testing and Quality Certification (STQC)

The Standardisation, Testing and Quality Control (STQC) Directorate of the Ministry of Electronic and Information Technology (MEITY) issued (August 2011) detailed ‘Guidelines for Compliance to Quality Requirements of e-Procurement Systems’, and a third-party certification for compliance with these guidelines is required. As per the guidelines, the key requirements of an e-procurement system were conformation to General Financial Rules, maintenance of confidentiality and integrity of information, compliance to vigilance guidelines and flexibility in adaptation and customisation, etc.

As per Certificate of Approval issued by the Director, STQC, MEITY, GoI, (valid for three years with effect from 21 December 2020), e-Tendering application of Government e-Procurement System of National Informatics Centre (NIC) used by GoA was tested and found to be in compliant with all the applicable requirements relating to security and transparency as prescribed in CVC guidelines for e-Procurement application software, General Financial Rules, 2017 and IT Act, 2000.

However, reports of functional testing, performance testing and Application Security testing, though called for, were not made available to audit for verification.

In view of the above, audit could not ascertain:

- details of third-party certification for compliance with the guidelines as mandated by the MoF and the CVC of the Government of India which was actually conducted;
- complete conformity with General Financial Rules;
- complete confidentiality and integrity of information;
- flexibility in adaptation and customisation for compliance to vigilance guidelines; and
- e-Procurement system complied with all the applicable requirements.

2.3.3 Conclusion

As per direction of Finance Department, GOA, all departments were to be on-boarded to e-procurement system *w.e.f.*, from 01 August 2018 for the tender value of ₹50 lakh and for ₹25 lakh since 16 December 2021. The on-boarding of all departments was yet to be completed as out of total 56 Departments, 45 Departments had been registered in e-Procurement portal, leaving 11 Departments to be on-boarded on the portal as of March 2022.

The number of tenders in the e-Procurement system was showing a declining trend as the tender actually awarded was just about 46 *per cent* of the valid tenders during the four-year periods of 2018-19 to 2021-22. Due to several deficiencies such as no real time and upto-date processing of tender, huge cancellation/ retendering and accumulation of tender to be opened and in progress for three long years as of July 2022, the objective of shortening of procurement cycle and cost saving in procurement process could not be achieved by the e-Procurement system.

The e-Procurement system was not configured for opening of bid only after mandated 21 days as bids were opened within three to 19 days thereby, restricting the prospective bidders in the tendering process for ensuring competitive pricing.

Uploading of mandatory documents in 33 tenders (16 *per cent*) and optional items in 18 tenders (8.82 *per cent*) of the 204 tenders test checked in audit was not complied with by nine departments which reduced transparency in the e-Procurement process.

Maximum time taken for the award of work after opening of price bid was ranging between 436 days and 705 days with an average of 157 days and thus, objective of shortening time and cost saving was yet to be achieved under the e-procurement system.

A total amount of ₹26.68 lakh towards online tender processing fees was due against 163 sampled tenders published after the mandated date (21 August 2019), however, only ₹16.50 lakh was collected resulting in short collection of ₹10.71 lakh. Further, there was no provision in the portal for automatic calculation of requisite processing fees to be collected from the bidders.

There were instances of acceptance of less than three qualified bidders in the system for technical evaluation against the provision under Assam Public Procurement Rules, 2020.

There was no provision in the system for validation of the name of the DSC holder *vis-a-vis* registered application user, inconsistencies in PAN and Date of birth details, absence of unique Mobile number and email-ID, absence of logs in respect of registered user, *etc.*, to ensure validation control and integrity of the system.

2.3.4 Recommendations

- *The Government may conduct proper review of the e-Procurement system to identify the reasons for non-finalisation of tenders for unduly long period of time and various systemic deficiencies to take corrective action for providing accountability, fairness and confidence in the e-procurement process.*
- *The Government may consider generation of Award of Contract through the portal mandatory for all departments to ensure complete capturing of e-procurement cycle and generation of up to date MIS for effective monitoring.*
- *Provision may be made in e-procurement system for validation control, viz., deduction of processing fee, timely opening and evaluation of bids, configuration of minimum bidders, *etc.*, in tender processing cycle.*
- *Data validation and integrity may be strengthened by providing respective fields and validation checks, and by creating user logs for all users to keep track of all activities.*

Compliance Audit Paragraph

Public Works (Roads) Department

2.4.1 Compromising the integrity of contract by making drastic changes in scope of awarded work

The Department, either on the request of the Contractor or on other grounds, changed the approved design and scope of works, within a short time span of 26 days to 90 days after commencement of the works. It invited tender for one item and executed another item at SoR rates by changing the scope of work.

As per Rule 231 of Assam Public Works Department (APWD) manual, the administrative approval should be based on a preliminary report, an approximate estimate and information as regard to the details of the site.

Further, as per paragraph 4.6 (i) of Ministry of Road Transport and Highways (MoRTH) (Planning Zone) guidelines on preparation of Detailed Project Report (DPR), *etc.* circulated (March 2019) to states, topographic survey should be conducted ensuring quality, accuracy and timely preparation of the DPR. The guidelines *inter alia* also envisaged that for land based surveys, more than 50 points shall be measured per sqm and for aerial based surveys, more than 10 points shall be measured per sqm.

During audit of two Divisions *viz.*, Dhemaji Territorial Road Division, and Jalukbari & Hajo Territorial Road Division of Public Works Department (PWD), audit observed that the divisions revised the estimates of two works after awarding the contracts as shown in **Table 2.4.1**.

Table-2.4.1: Revision of estimated costs after awarding the works to contractors

Sl. No.	Name of Division	Name of work	Details of cost (₹ in crore)			Reasons for revision	Days within which revised
			Approved	Tendered	Revised		
1	Dhemaji Territorial Road Division	Improvement of road from NH-15 at Silikhaguri to Lakhipathar under RIDF ¹⁸⁹	8.75	7.88	8.75	Request of contractor	26 days after commencement of the work
2	Jalukbari & Hajo Territorial Road Division	Improvement by widening and strengthening of Dhopatari Mallong Road	40.84	35.65	39.61	Maintaining uniform level of road	90 days after commencement of the work

Source: Departmental records.

As can be seen from **Table 2.4.1**, the scope of works was changed within a short time span of 26 days and 90 days respectively after commencement of works. Details of approval of the work, change of scope, execution and audit observations are discussed below:

¹⁸⁹ Rural Infrastructure Development Fund of National Bank for Agriculture and Rural Development (NABARD).

1. Improvement of road from NH-15 at Silikhaguri to Lakhipathar under RIDF

The road had a history of frequent overtopping¹⁹⁰, owing to which, Hon'ble Member of Parliament in consultation with the Minister of PWD, Government of Assam (GoA) instructed to construct the road with Interlocking Concrete Block Pavement (ICBP)¹⁹¹. As such, in the estimate, the EE proposed for improvement of the entire chainage of 6.5 Km of road with ICBP and Detailed Project Report for the work was prepared (August 2020) at a cost of ₹8.75 crore. GoA administratively approved (December 2020) and the CE technically sanctioned (January 2021) the work at the estimated cost of ₹8.75 crore.

In response to tender (October 2020) for the above work, out of five participating bidders¹⁹², three bidders¹⁹² were technically qualified and they quoted the same cost of ₹7.88 crore (10 *per cent* below the estimated cost of ₹8.75 crore put to tender). Based on the recommendation of the Government, CE awarded (05 February 2021) the work to a contractor¹⁹³ at a tendered cost of ₹7.88 crore with the stipulation to complete the work within 24 months.

Subsequently, after a passage of 26 days only from the award of work, the contractor requested (04 March 2021) the EE for allowing Dense Bituminous Macadam (DBM) and Bituminous Concrete (BC) in place of ICBP. Accordingly, based on the request of the contractor, the EE prepared (August 2021) a working estimate of ₹8.75 crore by partially replacing ICBP with bituminous layers of Prime Coat (PC), Tack Coat (TC), DBM and BC. The contractor completed the work in May 2022 and ₹8.75 crore was paid (February 2023) to the contractor.

The sequence of events points to the fact that the original estimate was prepared without any survey leading to change in the scope of work only within 26 days from the start of the work. Further, the newly added items escaped competitive bidding as the additional works were executed at SoR rates.

On this being pointed out, the Special Commissioner and Special Secretary to Government of Assam stated (December 2023) that considering high traffic volume and better riding quality, ICBP was replaced with bituminous pavement. The Department had decided to replace ICBP with DBM after 26 days of awarding the Contract. Since the contractor had already started the initial works and cancelling the work and inviting fresh tender would have attracted legal action/ implication.

The reply vindicates the audit conclusion that the DPR was prepared without any preliminary study/ survey necessitating changes only within 26 days.

2. Improvement by widening and strengthening of Dhopatari Mallong Road

The Executive Engineer (EE), Jalukbari & Hajo Territorial Road Division prepared (September 2020) the Detailed Project Report (DPR) for work at the estimated

¹⁹⁰ The rising of water over the top of a barrier (road).

¹⁹¹ It is a brick like structure made of cement, sand etc., with proportionate quantity. It is used for construction of rural roads, footpath, parking area *etc.*

¹⁹² JC Construction Pvt Ltd, Shri Ganga Pegu, Shri Rana Dev Saikia.

¹⁹³ JC Construction Private Limited (JCCPL).

cost of ₹40.84 crore¹⁹⁴. Government of Assam (GoA) administratively approved (December 2020) and the Chief Engineer (CE) technically sanctioned (December 2020) the work at the above estimated amount. The lowest bid price of ₹35.65 crore was same as offered by two bidders. The CE awarded (February 2021) the work to Hi-Tech Construction¹⁹⁵ at his quoted bid price of ₹35.65 crore (10 *per cent* below the estimated cost) with the stipulation to complete the work within 24 months. The work was completed within 12 months *i.e.*, in January 2022 at a cost of ₹39.50 crore. The EE paid ₹10.45 crore to the contractor leaving a balance of ₹29.05 crore to be paid as of March 2023.

Audit observed that only after three months of commencing the work in February 2021, the EE modified the scope of work revising (June 2021) the estimate to ₹39.61 crore by replacing the item of WMM with WBM including other alterations. The WMM (200 mm thickness) was replaced with WBM Gr. II and Gr. III of 150 mm thickness in the revised estimate, on the ground of maintaining uniform level of road. Though the revised estimate was approved by CE only in August 2021 in the meanwhile, the construction continued as per the revised specification of work.

Thus, the DPR was prepared without any preliminary study and site survey leading to change in the scope of work at the most basic pretext of maintaining uniform level of road. This also assumes significance in view of the fact that since the work pertained to widening of an existing road, the new work was to be of the quality and specification of the existing road. Further, the newly added items escaped competitive bidding as the additional works were executed at SoR rates.

On this being pointed out, the Department stated (December 2023) that at the time of preparation of DPR, it was presumed that WMM would be more beneficial but during the course of execution, it was noticed that after the construction of side-drains, the road became narrower and it was not possible to go with WMM as the site became unsuitable for paver. Further, the contractor had already completed the drainage work which was part of the major work and any cancellation of work due to change in scope of work would attract legal implication.

The reply suggests that the DPR was prepared on presumption and that the Department was not even aware of the ground realities.

It was further noticed that in both the above mentioned cases, the selected contractors had quoted unrealistically low prices for the items which were later replaced by another item in the revised/ working estimates.

From the above two case studies, Audit noted that necessity for revision of estimates was discovered just after commencement of the work pointing towards inefficiency of the concerned Engineers who could not assess the requirement at the time of preparation of estimates. Further, the process of revision was designed in such a manner so that the revised cost remains within the administratively approved amount just to skip the approval from government for such revision.

¹⁹⁴ Civil work valued ₹39.61 crore.

¹⁹⁵ Recommended by government without justifying the reason.

Audit also noted that after significant changes made in the approved estimates, the Divisions drew one statement/Bill of Quantities with the awardee contractors showing the items of works, quantities to be executed and item wise payable rates. The divisions termed such statement as ‘supplementary tender’, though, such term in this regard was neither found available in Assam Financial Rules, 1939 nor in Assam Public Procurement Act, 2017. Thus, rates for newly added items escaped tender process and terming it as supplementary tender was also misleading. Moreover, tendering for one item and executing another item by avoiding the tendering process denied the benefits of transparency of competitive bidding.

Moreover, possibility of cartelisation and passing on of the sensitive information relating to the scope of work to the contractors cannot be ruled out as the awardee contractors bagged the contract by quoting lower rates for the items which subsequently got changed with new items at SoR rates.

Responsibility needs to be fixed on the Engineers concerned for violation of provisions of APWD Manual and guidelines issued by MoRTH *ibid*, and for preparation of DPRs/ original estimates of these projects without any preliminary study and survey.

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 2022-23, against total budget provisions of ₹47,816.49 crore, 16 departments incurred an expenditure of ₹36,426.30 crore. **Table 3.1.1** gives details of budget provisions and expenditure incurred thereagainst by these departments.

Table-3.1.1: Department-wise budget provision and expenditure during 2022-23

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
1.	Administrative Reforms and Training	22 – Administrative Training	16.44	11.20	11.70	11.15
2.	Border Protection and Development	50 – Other Special Area Programmes (Border Protection and Development)	4.20	66.16	3.08	62.68
3.	Election	4 – Elections	183.21	12.53	146.92	10.87
4.	General Administration	12 – General Administration (District and Sub-Division)	548.52	248.59	459.05	148.45
		25 – Miscellaneous General Services and others	7,346.21	478.17	5,324.45	219.11
		47 – Trade Adviser	1.71	0	1.33	0
5.	Home and Political	14 – Police	6,724.16	434.05	4,828.12	380.50
		15 – Jails	102.81	63.33	75.14	53.56
		18 – Fire & Emergency Services	187.51	54.43	174.85	40.18
		19 – Vigilance Commission & others	339.35	8.08	220.80	4.10
		20 – Civil Defence and Home Guards	316.37	4.94	293.57	3.80
6.	Judicial	3 – Administration of Justice	628.73	135.54	436.33	80.90
7.	Legislative	1 – State Legislature	134.27	82.81	122.34	79.55
8.	Governor's Secretariat	Head of State	11.41	0	8.60	0
9.	CM Secretariat	2 – Council of Ministers	15.85	0	7.49	0
10.	Panchayat and Rural Development	56 – Panchayat and Rural Development (Panchayat)	2,793.97	3.90	2,485.50	1.85
		57 – Panchayat and Rural Development (Rural Development)	17,198.27	0	14,248.02	0
11.	Printing and Stationery	16 – Printing and Stationery	36.22	2.52	23.92	1.17
12.	Revenue and Disaster Management	6 – Land Revenue	498.11	31.90	388.62	31.12
		41 – Natural Calamities	3,474.93	0	2,461.28	0
		72 – Social Security and Welfare	26.01	0	26.38	0
13.	Secretariat Administration	11 – General Administration (Secretariat and Attached Offices)	1,089.52	0	833.25	0
14.	Information and Public Relations	35 – Information and Public Relations	150.11	0	127.93	0

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
15.	Transformation and Development	45 – Census, Surveys and Statistics	45.60	2.85	33.90	1.45
		44 – North Eastern Council Schemes	1.00	400.10	0	290.80
16.	Urban Development	31 – Housing and Urban Affairs (Town and Country Planning)	1,235.08	0	1,020.01	0
		32 – Housing & Urban Affairs (Housing Schemes)	6.99	3.62	5.56	0
		34 – Housing & Urban Affairs (Municipal Administration)	2,653.31	1.90	1,236.92	0
Total			45,769.87	2,046.62	35,005.06	1,421.24
Grand total (includes Charged)			47,816.49		36,426.30	

Source: Appropriation Account 2022-23.

3.1.1 Planning and conduct of audit

During 2022-23, out of 156 auditable entities under General Sector, 56 auditable entities¹⁹⁶ were audited involving an expenditure of ₹5,121.43 crore (including expenditure of earlier years). This Chapter contains a Subject Specific Compliance Audit on ‘Utilisation of State Disaster Response Fund’ and two Compliance Audit Paragraphs as discussed in the succeeding paragraphs.

Compliance Audit Paragraphs

Revenue and Disaster Management Department

3.2 Subject Specific Compliance Audit on Utilisation of State Disaster Response Fund (SDRF)

3.2.1 Introduction

The Disaster Management Act, 2005 (DM Act 2005) enacted by Government of India (GoI) defines ‘disaster’ as ‘a catastrophe, mishap, calamity or grave occurrence in any area, arising from natural or man-made causes, or by accident or negligence which results in substantial loss of life or human suffering or damage to, and destruction of property, or damage to, or degradation of environment, and is of such a nature or magnitude as to be beyond the coping capacity of the community of the affected area.’

The Revenue & Disaster Management Department (R&DMD) of Government of Assam (GoA) created (July 2011) the State Disaster Response Fund (SDRF) to deal with disaster management in Assam under Section 48(1) (a) of the DM Act, 2005 for meeting expenses for emergency response, immediate relief and rehabilitation to the victims of natural disasters. DM Act, 2005 and the SDRF (Fund) Guidelines¹⁹⁷ were operative in the State since 2010-11 and provided the institutional framework for disaster management including disaster risk reduction at various levels, to draw up the

¹⁹⁶ Out of 56 auditable entities planned, 56 auditable entities (including 55 implementing units) covered during 2022-23.

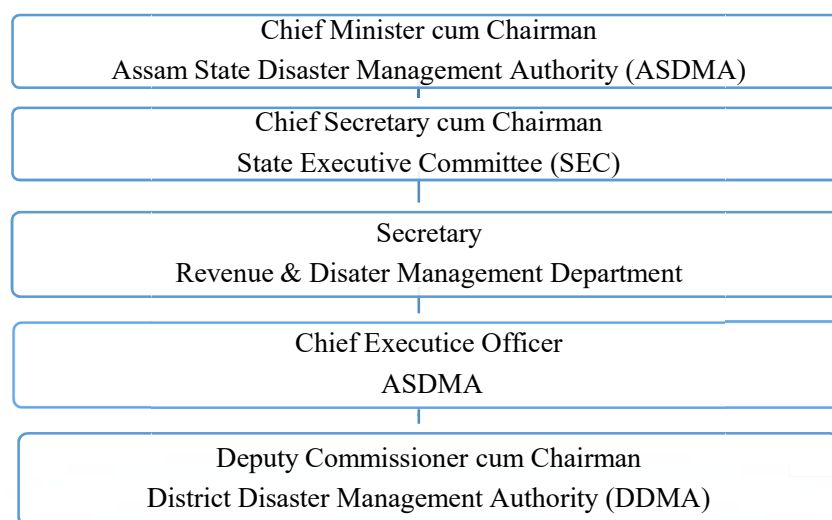
¹⁹⁷ Guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) issued from time to time by Ministry of Home Affairs, Government of India.

State and District plans for disaster management, integrate the measures for disaster prevention and mitigation and make necessary budgetary provisions.

3.3.2 Organisational Set up

Organisational set up for Disaster Management in Assam was as shown in *Chart 3.2.1*.

Chart-3.2.1: Organisational Structure of Disaster Management in Assam



Source: Departmental records.

3.2.3 Scope of Audit and methodology

The Compliance Audit covered the period from 2017-18 to 2021-22. The works implemented under SDRF by the ASDMA and 15 out of 33 DDMA¹⁹⁸ were test checked. The DDMA¹⁹⁹ were selected from five geographical regions on judgemental basis¹⁹⁹. Audit commenced with an Entry Conference with the R&DMD and ASDMA in April 2022. Audit methodology included scrutiny of records, issue of requisitions and questionnaires and joint physical verification. The audit findings were discussed with representatives of R&DM in the Exit Meeting held on 04 October 2023 wherein representatives from Finance Department and ASDMA were also present and comments/ replies received have been suitably incorporated in the Report.

3.2.4 Audit Objectives

The audit objectives were to assess:

- (i) The compliance of rules and regulations governing SDRF;
- (ii) Fund flow and its utilisation;
- (iii) Relief, rehabilitation and immediate measure works implemented and
- (iv) Monitoring mechanism in place.

¹⁹⁸ Barpeta, Dhubri, Kokrajhar, Kamrup, Morigaon, Darrang, Karbi Anglong, Dima Hasao, North Lakhimpur, Dhemaji, Majuli, Tinsukia, Cachar, Karimganj and Hailakandi.

¹⁹⁹ By segregating the State into five geographical regions viz., Upper Assam, Lower Assam, Central Assam, Hills and BTC and Barak Valley based on the effect of flood and landslide.

3.2.5 Compliance to rules and regulations of the Fund

Institutional framework for disaster management activities is governed by DM Act, 2005 (Act) and the SDRF Guidelines²⁰⁰. The status of compliance to the rules and regulations was as under:

Table-3.2.1: Status of compliance of DM Act/ SDRF Guidelines

Sl. No.	As per DM Act 2005/ SDRF Guidelines	Status of implementation in Assam
(i)	State Disaster Management Authority (SDMA): Under Section 14(1) of the Act, State Disaster Management Authority was to be constituted with Chief Minister of the State as Chairperson and maximum nine Members for laying down the policies and plans for disaster management for the State. ASDMA is responsible for laying down State Disaster Management Policy, approval of the State plans and the disaster management plans prepared by departments of the State Government and District Disaster Management Authorities (DDMAs).	Audit noticed that Government of Assam (GoA) notified the Assam State Disaster Management Authority (ASDMA) in March 2007 with Hon'ble Chief Minister of the State and Minister, Revenue & Disaster Management as Chairperson and Vice-Chairperson respectively. Principal Secretary, R&DM Department acted as Member-Secretary and seven others were nominated as Members.
(ii)	District Disaster Management Authority As per Section 25(1), every State Government shall establish DDMA for every district in the State with the Deputy Commissioner as the Chairperson, <i>ex-officio</i> and the elected representative of the local authority shall be the Co-Chairperson, <i>ex-officio</i> . Besides, the Chief Executive Officer (CEO) of the District Authority, Superintendent of Police, Chief Medical Officer, <i>etc.</i> shall be <i>ex-officio</i> Member of the District Authority. DDMA is responsible for district planning, coordinating and is the implementing body for the disaster management and take all measures for the purpose of disaster management in accordance with the guidelines laid down by the National Authority and the State Authority.	Audit noticed that R&DM Department issued notification in July 2008 constituting District Disaster Management Authority (DDMA) for all districts with Deputy Commissioner and Chairman of Zilla Parishad of the District as Chairperson and Co-Chairperson respectively with four other Members.
(iii)	Constitution of Disaster Response Fund and Disaster Mitigation Fund Section 48 of the DM Act, 2005 stipulates that the State Government shall, immediately after notifications issued for constituting the ASDMA and DDMA, establish separate funds for SDRF and State Disaster Mitigation Fund (SDMF) at the State level and District Disaster Response Fund (DDRF) and District Disaster Mitigation Fund (DDMF) at the district level.	It was noticed that GoA established SDRF and SDMF at the State level in July 2011 and October 2021 respectively. However, DDRF and DDMF at the district levels were not established in deviation of the provision of DM Act, 2005. Consequently, in absence of DDRF, the functions and activities to be done at district level by DDMA on temporary immediate restoration works, emergency procurement of Gratuitous Relief (GR) items, <i>etc.</i> could not be approved and sanctioned at the local level for timely execution of work. Further, in absence of DDMF, expenditure on mitigation activities were made from SDRF which was meant for immediate relief works.

²⁰⁰ Guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) issued from time to time.

Sl. No.	As per DM Act 2005/ SDRF Guidelines	Status of implementation in Assam
(iv)	Operation of SDRF Para 7 of the SDRF Scheme guidelines stipulates that the State, immediately on receipt of the grants from GoI, is required to transfer the same along with its own share to the Public Account under 'Reserve Fund bearing interest' under major head 8121 within fifteen days of receipt. Any delay in transfer, requires the State Government to pay interest at Reserve Bank of India (RBI) rate for the number of days of delay. The SEC is responsible to ensure timely remittance of State share into SDRF account as well as compliance of accounting procedures.	Scrutiny (April - July 2022) of records at ASDMA showed that GoA received Central share of ₹2,827.80 crore during 2017-22 and the State Share for that period was ₹314.37 crore. GoA also received ₹44.37 crore from GoI towards NDRF in the year 2020-21. However, against total receipt of ₹3,148.62 crore²⁰¹, Finance Department, transferred ₹2,840.05 crore (<i>Appendix 3.1 & 3.2</i>) to the Public Account as of 31 March 2022 leaving a balance of ₹346.72 crore yet to be transferred. The delays in transfer of fund ranged from 32 to 413 days against the prescribed period of 15 days. Interest amounting to ₹73.00 crore for the period of delays in transferring was still outstanding as on March 2022.
(v)	Investment of SDRF balance in the Account As per para 20 of SDRF Scheme Guidelines, the deposits to the SDRF together with the income earned are to be invested in one or more of the identified instruments, viz., Central Government dated securities, auctioned treasury bills and interest earning deposits and certificates of deposits with scheduled commercial banks. The State EC is to see that the SDRF is invested in the stipulated instruments. The investment of the funds is to be carried out by the branch of the Reserve Bank of India, having Banking Department, at the headquarters of the State or a bank designated by RBI.	Audit noticed that there were substantial unspent balances with the State Government ranging from ₹496.11 crore to ₹768.43 crore at the end of each financial year during 2017-2022. However, no action for investment of the SDRF was taken by the State Government which resulted in a loss of ₹234.43 crore as interest that could have accrued to the Fund during the audit period of 2017-2022 (<i>Appendix 3.2</i>). Moreover, unpaid interest on the un-invested balances in SDRF from the GoA side was to the extent of ₹46.11 crore as on March 2022.
(vi)	Preparation of State and District Plan: As per Para 23 of the DM Act, 2005, the SEC is to prepare State Disaster Management Plan (SDMP) in line with the National Guidelines after consultation with local authorities, district authorities and the people's representatives. The SDMP shall include the vulnerability of different parts of the State to different forms of disaster and the measures to be adopted for prevention and mitigation of disasters. Also, copies of the State Plan shall be made available to the Departments of the Government of the State to draw up their own plans in accordance with the State Plan. Further, Para 31 of the DM Act, 2005 stipulates that there shall be a plan for disaster management for every district of the State. The district plan shall be prepared by the DDMA, after consultation with the local authorities and having regard to the National Plan and State Plan, to be approved by the State Authority.	Audit noticed that ASDMA prepared the State Plan annually in line with the National Guidelines during the five-year period 2017-18 to 2021-22. However, ASDMA did not circulate the State Plan to the State Government Departments for its proper implementation. Further, 14 out of 15 test checked DDMA's, prepared their district plans and submitted to the State Authority every year during the same period. However, DDMA, Dhubri did not prepare the District plan as required under the Act without any recorded reasons. No formal approval of the ASDMA on the district plans was accorded and conveyed to the concerned district authorities for further implementation of their District Plans. On this being pointed out, the Department stated (November 2023) that DDMA, Dhubri had submitted their District Plan for 2016-23. Audit confirmed submission of District Plan for 2016-23 by DDMA, Dhubri after the Exit Meeting.

Source: Departmental records.

²⁰¹ Central share: ₹2,827.80 crore, State share: ₹ 276.45 crore and NDRF: ₹ 44.37 crore.

3.2.6 Fund flow and utilisation of SDRF

3.2.6.1 Receipts and releases

The aggregate size of the SDRF of each State for each year was based on the Finance Commission (FC) recommendations²⁰². The sharing ratio of the Fund between GoI and GoA is 90:10. The Central share is released as grants-in-aid and the State Government shall transfer the same to ASDMA within 15 days from the date of receipt to the Public Account under the interest bearing Reserve Fund of the State. The summarised position of receipts and releases in Assam during 2017-18 to 2021-22 is shown in **Table 3.2.2**:

Table-3.2.2: Receipts and releases by GoA under SDRF during 2017-18 to 2021-22

Year	Opening Balance	Funds received			Total funds available under SDRF	Amount charged to SDRF by GoA	Closing Balance (as per cent of total funds available)
		Central Share	State Share	NDRF			
1	2	3	4	5	6	7	8
2017-18	550.07	456.30	50.70	0.00	1,057.07	560.96	496.10 (46.93)
2018-19	496.10	478.80	53.20	0.00	1,028.10	424.50	603.60 (58.71)
2019-20	603.60	503.10	55.90	0.00	1,162.60	437.37	725.23 (62.38)
2020-21	725.23	772.00	85.77	44.37	1,368.73*	600.30	768.43 (56.14)
2021-22	768.43	617.60	30.88	0.00	1,366.98**	647.92	719.06 (52.60)
Total		2,827.80	276.45	44.37		2,671.05	

Source: Finance Accounts.

NB: * There was a short transfer of ₹258.64 crore²⁰³ in 2020-21 to SDRF.

** GoA transferred ₹258.87 crore during 2021-22 plus (offset) and minus short transfer of ₹346.72 crore to SDRF in 2021-22.

It can be seen from **Table 3.2.2** that out of the total fund of ₹3,698.69 crore²⁰⁴ available, R&DMD, GOA released ₹2,671.05 crore to ASDMA during 2017-2022 leaving a balance at the end of each year ranging between ₹496.10 crore and ₹768.43 crore which constituted 46.93 per cent to 62.38 per cent of the total funds available with the State Government during the year concerned. The total funds available in SDRF increased from ₹1,057.07 crore in 2017-18 to ₹1,366.98 crore in 2021-22 i.e., by 29.32 per cent and releases of funds by R&DMD was between ₹424.50 crore (2018-19) and ₹647.92 crore (2021-22). Audit also observed that there was short transfer of fund received from GoI to SDRF by GoA to the extent of ₹605.36 crore (₹258.64 crore in 2020-21²⁰⁵ and ₹346.72 crore in 2021-22) during 2020-22. Details are given in **Appendix 3.3**.

Further, it was seen that there was a difference of ₹32.00 lakh between the expenditure figures as per the Finance Accounts and the figures provided by the Department during 2017-22 due to non-reconciliation by the R&DMD with the Principal Accountant General (A&E).

²⁰² For financial years 2010-11 to 2014-15 by 13th FC; for 2015-16 to 2019-20 by 14th FC and 2020-21 to 2025-26 by 15th FC.

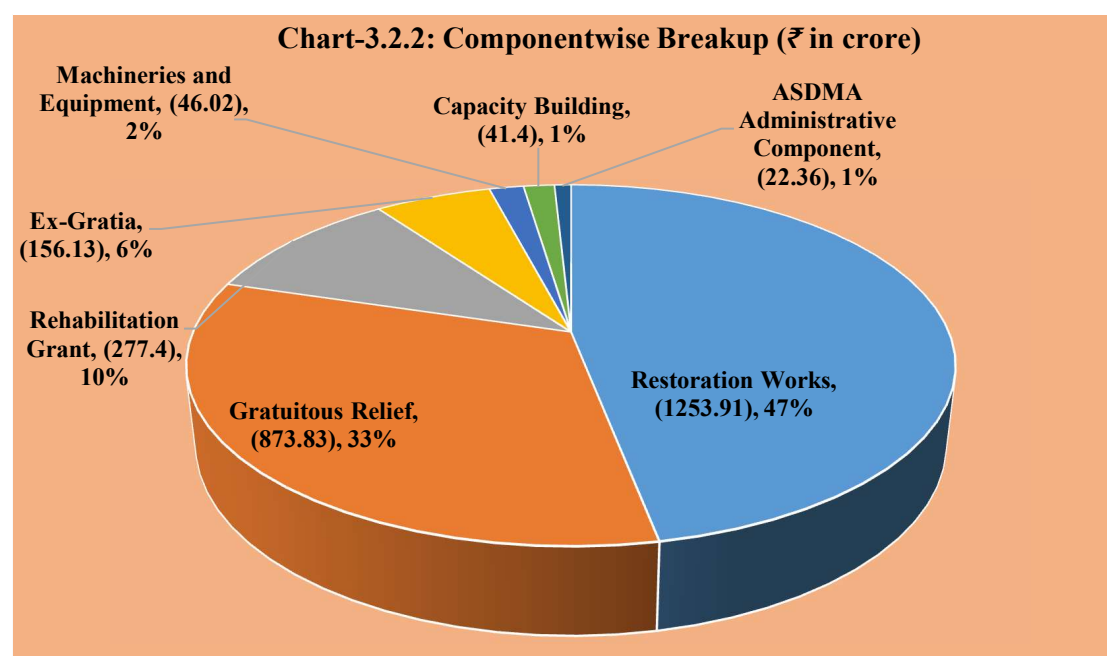
²⁰³ SDRF share: ₹214.27 crore + NDRF share: ₹44.37 crore.

²⁰⁴ ₹550.07 crore + ₹3,104.25 crore + ₹44.37 crore.

²⁰⁵ GoA transferred ₹258.87 crore during 2021-22 which not transferred during 2020-21.

3.2.6.2 Component-wise releases of Fund

As per the guidelines, the SDRF shall be used for meeting the expenditure for providing immediate relief to the victims of natural disasters. The expenditure on disaster preparedness, permanent restoration, reconstruction and mitigation/preventive nature should ordinarily be met from normal budgetary provisions. Funds are released based on the assessment of SEC and component-wise releases of ₹2,671.05 crore during 2017-18 to 2021-22 to the ASDMA/DDMAs are shown in **Chart 3.2.2**.



Source: Departmental records.

3.2.6.3 Receipts and expenditure under SDRF in test checked districts

Details of receipts and expenditure incurred in the 15 test checked DDMA's during 2017-2022 were as shown in **Table 3.2.3**:

Table-3.2.3: Funds received and expenditure incurred by the sampled DDMA's during 2017-22

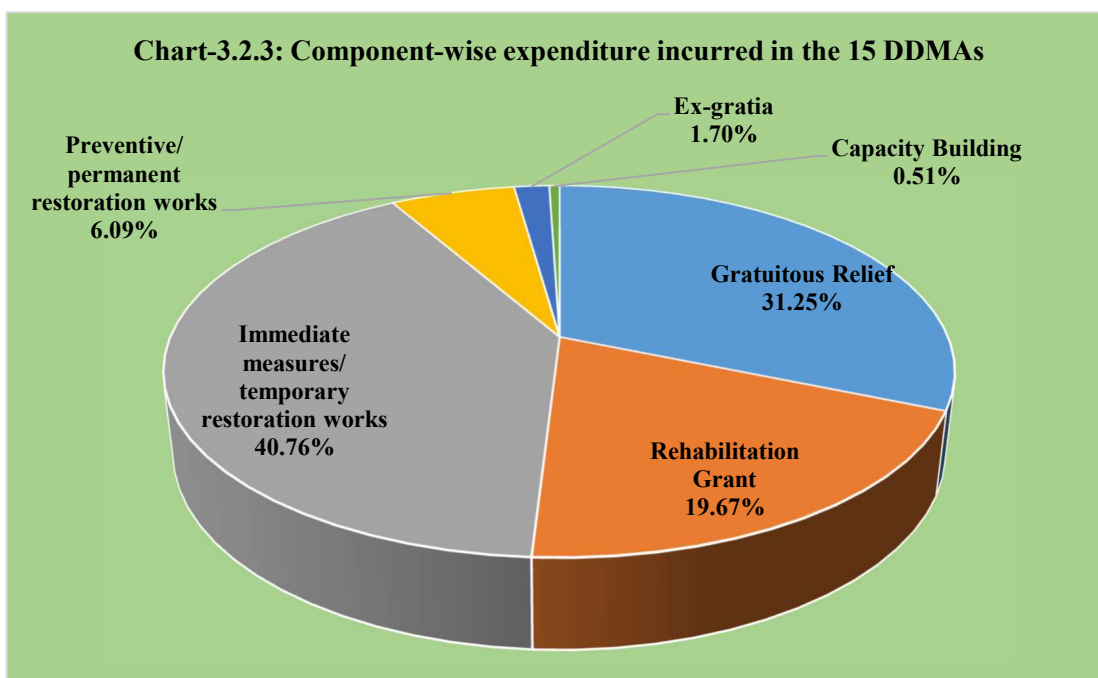
(₹ in crore)

Sl. No.	District	Budget Allotment	Expenditure			Savings (-)/ Excess (+)	% of savings
			Towards Immediate Measures/ Temporary Restoration works	Towards Permanent/ Preventive works	Total		
1	Barpeta	155.17	127.74	16.25	143.99	(-)11.18	7.21
2	Karimganj	212.56	165.23	0.00	165.23	(-)47.33	22.27
3	Dhemaji	99.96	99.96	0.00	99.96	0.00	0.00
4	Dima Hasao	83.25	72.04	0.00	72.04	(-)11.21	13.46
5	Kamrup	104.43	98.93	3.82	102.75	(-)1.68	1.61
6	Morigaon	113.55	78.52	4.84	83.36	(-)30.19	26.59
7	Hailakandi	95.71	74.20	6.25	80.45	(-)15.26	15.94
8	Majuli	59.16	49.73	0.00	49.73	(-)9.43	15.94
9	Dhubri	68.21	53.89	11.59	65.48	(-)2.73	4.00
10	Kokrajhar	63.82	62.92	0.90	63.82	0.00	0.00
11	North Lakhimpur	83.57	58.65	16.65	75.30	(-)8.27	9.90
12	Darrang	47.73	45.95	0.00	45.95	(-)1.78	3.73
13	Cachar	67.84	67.84	0.00	67.84	0.00	0.00

Sl. No.	District	Budget Allotment	Expenditure			Savings (-)/ Excess (+)	% of savings
			Towards Immediate Measures/ Temporary Restoration works	Towards Permanent/ Preventive works	Total		
14	Tinsukia	32.12	21.08	7.20	28.28	(-)3.84	11.96
15	Karbi Anglong	17.48	12.77	3.22	15.99	(-)1.49	8.52
Total		1,304.56	1,089.45	70.72	1,160.17	(-)144.39	

Source: DDMA's figures.

Component-wise budget allotment and expenditure during 2017-18 to 2021-22 in the above test checked districts was as shown in **Chart-3.2.3**:



Audit observed that as against the total budgetary allocation of ₹1,304.56 crore during 2017-18 to 2022, the Department released ₹1,160.17 crore to 15 DDMA's leading to a total savings of ₹144.39 crore.

There was wide variation in budgetary allocations and expenditure under SDRF in different districts. High spending six districts were Karimganj, Barpeta, Hailakandi, Morigaon, Dhemaji and Kamrup. Further, out of the total expenditure of ₹1,160.17 crore in 15 test checked districts, 53.14 per cent (₹616.45 crore) was spent towards immediate relief²⁰⁶ and 40.77 per cent (₹472.91 crore) was spent on immediate measures/temporary restoration works in line with the Rules. However, 6.09 per cent (₹70.72 crore) was spent on restoration or preventive nature works which was to be executed from normal budgetary allocation in deviation of the guidelines.

Thus, though assessment was to be carried out by SEC, district wise allocation of funds was not based on any norms or criteria prioritising the works but as per various demands raised by the concerned districts. Further, no distinction was made between items of work allowed under SDRF and works for disaster preparedness, permanent restoration and reconstruction nature to be executed under normal budgetary allocations at the DDMA levels as required under the guidelines.

²⁰⁶ GR: ₹362.59 crore + RG: ₹228.21 crore + Ex-gratia: ₹19.78 crore + Capacity Building: ₹5.87 crore.

3.2.7 Execution of works

3.2.7.1 Inadmissible works out of SDRF ₹70.72 crore

As per the guidelines, SDRF shall be used for meeting the expenditure for providing immediate relief to the victims of natural disasters and the expenditure on disaster preparedness, permanent restoration, reconstruction and mitigation/preventive nature should ordinarily be met from normal budgetary provision.

Audit noticed that in nine²⁰⁷ out of 15 DDMAs, 60 works valuing ₹70.72 crore executed during 2017-2022 were of permanent and preventive nature (details in *Appendix 3.4*) and as such, were not admissible to be charged to the Fund. Thus, it was evident that there was no proper system in place for appraisal of works as per guidelines at State and district levels.

3.2.7.2 Procurement of Emergency kits

ASDMA submitted a proposal for 'Gramya Surakhya Bondhu Achoni-State Convention of Gaon Burhas (GB) for Disaster Management' with estimated cost of ₹1.91 crore which was approved by SEC on 08 October 2018. The objective was to strengthen the GBs on Disaster Risk Reduction by providing equipment/kits for effective dissemination of information or alerts on disaster management among villagers.

Scrutiny of records (April and May 2022) at ASDMA showed that though the proposal was approved in October 2018, the ASDMA called for the list of GBs only on 29 June 2020 from the Director of Land Records, Assam after a lapse of 20 months. Subsequently, ASDMA floated (21 November 2020) e-tender inviting bids for supply of megaphone, search light and whistle with one-year comprehensive warranty and issued (06 August 2021) supply order for supply of 5,482 kits to 33 DDMA within four weeks at the cost of ₹4.98 crore only after a lapse of 33 months of the approval of the proposal.

The supplier delivered the kits between August 2021 to February 2022 and ASDMA paid (February/March 2022) a total of ₹4.98 crore to the supplier.

Thus, delay of four years in procurement and supply of items defeated the very purpose of emergency use of these items for strengthening of the GBs on disaster risk reduction.

On this being pointed out, the Department stated (November 2023) that the delay was due to non-receipt of final list of GBs and Covid-19 pandemic.

3.2.7.3 Delay in execution of temporary restoration works

SDRF guidelines and Assam Disaster Management Manual, 2015 stipulated that temporary restoration works²⁰⁸ are to be executed immediately to restore connectivity for evacuation and supply of relief materials to the affected people.

²⁰⁷ North Lakhimpur, Dhubri, Barpeta, Morigaon, Kamrup, Kokrajhar, Hailakandi, Tinsukia and Karbi Anglong.

²⁰⁸ Repair of breached culverts, providing diversions to the damaged/ washed out portions of bridges to restore immediate connectivity, temporary repair of approaches to bridges/ embankments of bridges, repair of damaged railing bridges, repair of causeways.

Audit noticed that in nine²⁰⁹ out of 15 DDMA, 47 temporary restoration works of roads/embankments costing ₹63.18 crore were executed during 2017-2022. It was observed that though the damage to the embankments occurred during the years 2004-2021, however, the proposals were submitted by the DDMA to ASDMA only during 2015-2021. Execution of these works started from April 2016 to July 2022 after a gap period of ranging from 4 months to 15 years since occurrence of the damages. The detailed position is given in **Appendix 3.5**.

Thus, the objective of providing immediate relief to the affected people of the area as envisaged in the SDRF guidelines was defeated.

3.2.7.4 **Doubtful expenditure on execution of immediate measures work**

As per the Schedule of Rates (SoR) 2018-19 of the WRD, on collection of river boulders of size 23 cm to 30 cm average and minimum weight 30 kg (with 10 *per cent* undersized boulders allowed for packing/ filling the gaps), 15 *per cent* deduction would be made from the stack measured quantities on account of void (gap/empty spaces between boulders stacked together). Payment against supply of river boulders ought to be made after deducting the specified void of 15 *per cent*.

Scrutiny of records at DDMA, Kokrajhar showed that R&DMD accorded administrative approval (March 2020) for execution of two immediate measures works at Kokrajhar under SDRF 2019-20 for estimated cost of ₹3.65 crore and the technical sanction was accorded (May 2020) by the Additional Chief Engineer, WRD, Kokrajhar Zone. The works were executed by the Executive Engineer (EE), WRD, Kokrajhar Division during May 2020 to November 2020. The DC physically verified the works in August 2020 and December 2020 and payment amounting to ₹2.49 crore and ₹1.14 crore was released to two contractors in September 2021 and December 2021 respectively. The details of works were as shown in **Table 3.2.4**.

Table-3.2.4: Details of the works to be executed

Details of works	Items of work & quantities to be executed			
	Collection & Supply of river boulders of size 23 cm to 30 cm	Supply of Galvanised wire netting sheet	Labour charges for	
			carry of boulders, metal, gravels, etc.	dumping boulders in cage
(i) I/M for restoration of flood damages public Embankment at village Ulubari & Bilaspur on L/B of river Saralbhanga under SDRF 2019-20	2,689.20 cum	5,312 nos.	1,694 cum	2,689.20 cum
(ii) I/M for restoration of flood damages of Champamati R/B existing embankment from Entry Road to Rly. Line (at Bashbari) under SDRF 2019-20	4,455.50 cum	8,800 nos.	3,118.85 cum	4,450.50 cum

Source: Departmental records.

The maximum volume of cage of river boulders for two immediate protection works executed was 2,689.20 cum and 4,455.50 cum respectively. Thus, admissible payment

²⁰⁹ North Lakhimpur, Tinsukia, Karbi Anglong, Dhubri, Barpeta, Hailakandi, Morigaon, Kamrup and Dima Hasao.

on the compacted volume after deducting 15 *per cent* void would be 2,285.82 cum river boulders (2,689.20 cum minus 15 *per cent* for void) and 3,787.15 cum river boulders (4,455.50 cum minus 15 *per cent* for void) respectively.

Audit, however, noticed from the contractor's bills that while the quantity of 2,688.70 cum and 4,455.47 cum (total 7,144.17 cum) of river boulders were supplied in the above two works, the Measurement Book (MB) of the EE recorded supply of 3,163.17 cum and 5,241.72 cum (total 8,404.89 cum) of river boulders respectively. Payment made to the two contractors was for 7,144.17 cum (2,688.70 cum and 4,455.47 cum) instead of 6,072.55 cum (2,285.40 cum and 3,787.15 cum) which is after deduction of 15 *per cent* towards void, by artificially inflating the supplied quantity of boulders to 1,071.62 cum²¹⁰ as detailed in *Appendix 3.6* and summarised in *Table 3.2.5*:

Table-3.2.5: Position of doubtful quantity of boilders supplied

(Quantity in cum)

Name of the Work	As per estimates		As per MB		Quantity against which payment made (after deduction of 15 <i>per cent</i> void)	Quantity admissible for payment
	Gross quantity of boulders to be supplied	Gross Volume of the cages	Quantity shown to be supplied	Net quantity of boulders claimed to be dumped inside the cages (after deduction of 15 <i>per cent</i> void)		
I/M for restoration of flood damages public embankment at village Ulubari & Bilaspur on L/B of river Saralbhangha under SDRF 2019-20	2,689.20	2,689.20	3,163.17	2,688.70	2,688.70	2,285.40
I/M for restoration of flood damages of Champamati R/B existing embankment from Entry Road to Rly. Line (at Bashbari) under SDRF 2019-20	4,455.50	4,455.50	5241.72	4,455.47	4,455.47	3,787.15
Total	7,144.7	7,144.7	8,404.89	7,144.17	7,144.17	6,072.55

Source: Departmental records.

A Joint Physical Verification (11 January 2023) conducted by Audit with a technical representative from the executing agency found that the sizes of the cages were as per the estimate and no loose pitching of boulders outside the cages were done for any extra dumping of boulders that would justify increase in quantity.

Thus, the Executive Engineer, Water Resources Division, Kokrajhar made excess payment of ₹32.48 lakh for 1,071.63 cum (7,144.17cum – 6,072.57cum) river boulders without actual execution. The amount was found to be doubtful and suspected to have been misappropriated.

3.2.7.5 *Avoidable Excess payments to contractors*

(i) R&DMD accorded AAs (08 March 2019) for execution of two immediate measures works at Dhansiri river of Karbi Anglong under SDRF 2018-19. The estimate of the works amounting ₹2.20 crore was prepared as per the approved rate of Diphu

²¹⁰ 7144.17 cum – 6072.55 cum.

WRD Division and the technical sanction was accorded (May–October 2019) by the Additional Chief Engineer, WRD, Diphu Zone. Though the works involved collection, supply, dumping of boulder/river gravel and shingles, the provision for deduction on account of void was not incorporated in the estimates.

Audit noticed that the two works were executed by the Executive Engineer (EE), WRD, Diphu Division during November 2019 to February 2020. The DC physically verified the works in August 2020 and payment was released to the contractor in October 2021. However, deductions on account of void was not done as required under the WRD SOR 2018-19. Thus, non-deduction of 15 *per cent* on account of void against boulder works as required under the WRD SOR 2018-19 resulted in avoidable excess payment of ₹19.64 lakh as detailed in *Appendix 3.7*.

(ii) Deputy Commissioner (DC), Kamrup, floated (April 2022) e-tender for procurement of relief materials for impending flood relief operation in 2022. However, before opening the financial bid, the flood occurred in June 2022 and to meet the situation, the validity of the previous year tender (2021-22) was extended up to 30 August 2022 where the approved rate of wheat bran was @ ₹2,920 per quintal. Accordingly, the DC issued (June 2022) supply order to M/S Dugar & Company²¹¹ for supply 11,730.06 quintal of wheat bran as per the above approved rate. The supplier supplied 11,730.06 quintals wheat bran at the respective circles²¹² during 17 June 2022 to 25 June 2022.

Audit, however, observed that payment for the wheat bran was made to the supplier @ ₹3,420 per quintal instead of @ ₹2,920 per quintal despite the fact that supply order was placed and deliveries were made during the extended period of the previous year (2021-22) tender approved rate of ₹2,920 per quintal. Thus, DDMA, Kamrup made payment to the contractor against supply of wheat bran at the rate of ₹3,420 per quintal instead of the approved rate of ₹2,920 per quintal, resulting in excess expenditure of ₹58.65 lakh²¹³.

3.2.8 Monitoring mechanism

3.2.8.1 Lack of monitoring

As per Section 18(2)(e) of DM Act, 2005, ASDMA shall coordinate the implementation of the State Plan. Further, as per Section 22(2)(d) of DM Act, 2005, the SEC shall monitor the implementation of disaster management plans prepared by the DDMA. As per Section 30 of DM Act, 2005, DDMA constituted in every district shall monitor the implementation of disaster management plans at the district level. As per the Assam Disaster Management Rules (ADMR), 2010, meetings of ASDMA and DDMA shall be held at least once in every three months at time and place as the Chairperson of ASDMA and the DDMA may think fit.

Audit noticed that during the period 2017-18 to 2021-22, the SEC held only 14 meetings against the minimum requirement of 20 (once every quarter), as specified in the ADMR. Further, none of the 15 test checked DDMA held meetings every

²¹¹ The lowest bidder of 2021-22.

²¹² Palasbari, North Guwahati, Chamaria and Hajo.

²¹³ $(11,730.06 \text{ quintal} \times ₹3,420) - (11,730.06 \text{ quintal} \times ₹2,920)$.

quarter as a total of 190 meetings were held instead of the minimum requirement of 300 meetings to be held as per the provision of the ADMR.

Moreover, the DDMAAs did not maintain the work ledger containing the year-wise position of the works approved, works ongoing and the works completed. Besides, the status of the schemes/works approved by the SEC was neither forwarded to the line departments nor to the DDMAAs by the ASDMA for immediate implementation. No consolidated position of the total temporary restoration works proposed, sanctioned, works completed and ongoing was available either with ASDMA or DDMAAs for effective monitoring of the works. There are several instances of lapses noticed in Audit such as delay in transfer of SDRF, non-investment of SDRF, diversion of funds towards inadmissible expenditure, delay in execution of temporary relief works, doubtful expenditure on execution of immediate measures works, *etc.* Thus, monitoring mechanism in place for SDRF was not adequate.

On this being pointed out, the Department stated (November 2023) that SEC meetings were held on need basis.

The reply was not acceptable as the Rule required that SEC meetings to be held at least once in every three months.

3.2.9 Conclusion

Government of Assam though established the SDRF and SDMA at the state level in July 2011 and October 2021 respectively but did not establish DDRF and DDMA at the district levels violating the provision of the Disaster Management Act 2005.

Government of Assam, Finance Department transferred ₹3,148.62 crore with delays leaving a balance of ₹346.72 crore at the end of March 2022 yet to be transferred to Public Account and the delays ranged from 32 to 413 days. Further, interest to the tune of ₹73.00 crore had accrued as liability of GoA to the SDRF as per the scheme guidelines.

SEC did not take any action for investment of the SDRF for the last five-year period in violation of the provisions of the SDRF guidelines. Thus, the Fund suffered loss of ₹234.43 crore through interest which could have accrued during the years 2017-22.

DDMA, Dhubri did not prepare the District Plan in violation of the provisions of the Rules. Further, ASDMA also did not accord and convey formal approval to the concerned Departments and district authorities for further implementation of the State Plan and the District Plans respectively.

During 2017-2022, a total fund of ₹3,698.69 crore was available under SDRF, however, only ₹2,671.05 crore was released leaving a balance ranging between ₹496.10 crore and ₹768.43 crore which constituted 46.93 *per cent* to 62.38 *per cent* of the total fund available with the State government. Thus, there was substantial retention of funds by the State Government.

Though assessment was to be carried out by SEC, district wise allocation of funds was not based on any norms or criteria prioritising the works but as per various demands raised by the concerned districts. Thus, no distinction was made between items of work

allowed under SDRF and works for disaster preparedness, permanent restoration and reconstruction nature to be executed under normal budgetary allocations at the DDMA levels as required under the guidelines.

Nine out of 15 DDMAAs, executed 60 works valuing ₹70.72 crore during 2017-22 beyond the scope of SDRF guidelines as the works were of permanent and preventive nature.

Procurement of emergency kits was delayed by four years. Nine, out of 15 DDMAAs, executed 47 temporary restoration works of roads/ embankments, valuing ₹63.18 crore during 2017-22, after a gap period ranging from four months to 15 years of occurrence of the damages. Thus, the objective of providing immediate relief to the affected people of the area as envisaged in the SDRF guidelines was defeated.

The Executive Engineer, Water Resources Division, Kokrajhar made excess payment of ₹32.48 lakh for 1,071.63 cum river boulders. The amount was found to be doubtful and suspected to have been misappropriated.

DDMA, Kamrup made payment to the contractor against supply of wheat bran at the rate of ₹3,420 per quintal instead of the approved rate of ₹2,920 per quintal resulting in excess expenditure of ₹58.65 lakh.

Monitoring mechanism was found to be not adequate due to several deficiencies noticed in audit such as delay in transfer of SDRF, non-investment of SDRF, diversion of funds towards inadmissible expenditure, delay in execution of temporary relief works, doubtful expenditure on execution of immediate measures works, etc.

3.2.10 Recommendations

- *State Government may lay down criteria or norms prioritising the works for fund allocation under SDRF keeping in view the geographical regions in accordance with the guidelines;*
- *State Government may constitute DDRF and DDMF as envisaged in the DM Act, 2005;*
- *The monitoring mechanism may be strengthened to prevent diversion or misuse of the funds.*

Revenue and Disaster Management Department

3.3.1 Unauthorised and doubtful utilisation of ₹2.03 crore

Deputy Commissioner, Dhemaji unauthorisedly spent departmental revenue of ₹2.03 crore for de-siltation work of Jiadhal/ Kumotiya riverbed without depositing the same into Government Account. The expenditure was not found supported with estimates, certified bills & Measurement Book and approval from the competent authority which pointed towards doubtful utilisation of fund. Further, statutory dues amounting to ₹8.12 lakh was also not deducted from the contractors.

Treasury Rule 7 (1) of Treasury Rules (Assam), stipulates that all moneys received by, or tendered to, Governments servants on accounts of the revenues of the State shall without undue delay be paid in full into the treasury or into the bank and shall be included in the public accounts. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept apart from the public accounts.

Further, Section 8(I)(a) of Assam Public Procurement Act, 2017 stipulates that every procuring entity shall initiate the procurement process only after technical, administrative and budgetary approvals are accorded. Rule 8 of Assam Public Procurement Rules, 2020 explained further that bids for works may be invited only after Administrative Approval (AA) for the work based on plan and estimates duly prepared as per duly notified schedule of rates and market analysis as applicable as well as the Technical Sanction (TS) thereon has been duly accorded by the competent authorities.

Besides, Rule 21(5)(V) of Assam Public Procurement Rules, 2020 states that a procuring entity shall invite bids in open competitive bidding and two stage bidding by issuing a notice inviting bids to be published in State Public Procurement Portal. Government of Assam, Finance Department vide OM dated 16 December 2021 made it mandatory to resort to e-procurement mode for cost involving ₹25 lakh and above. Further, Rule 24(F)(i) of Assam Public Procurement Rules, 2020 provides for calling of quotations if the cost of procurement is less than ₹one lakh on one occasion, but shall not exceed ₹five lakh in a financial year.

Test check of records of Deputy Commissioner (DC), Dhemaji, showed that the DC, Dhemaji decided (10 January 2022) for dredging of riverbeds and removal of excess silt as a pre-disaster management activity to tackle the upcoming flood season. The Executive Engineer (EE), Water Resources Department (WRD), Dhemaji, Divisional Forest Officer, Dhemaji and Circle Officer (CO) were instructed to submit a report after field visit. However, DC invited quotations on the same day (10 January 2022), without obtaining report and estimate from EE, WRD, regarding items of works and quantities to be executed, the reasons thereto, were not found on record. Accordingly, six bidders submitted (12 January 2022 and 24 January 2022) their quotations, and the Tender Evaluation Committee selected (24 January 2022) two L1 bidders²¹⁴ based on Comparative Statement (CS). The approved rate was fixed at ₹308 per cum (₹90 per cum for cutting/removal of silt and ₹218 per cum for transportation of silt from excavating site to dumping site).

²¹⁴ M/s Mila Agencies, Bishnupur and M/s DFC Traders, Bishnupur.

After the approval of contractors and rate, the EE, WRD, was asked again (28 January 2022) to submit proposal/estimate for removal of silt from Jiadhal river. Accordingly, an estimate was submitted (29 January 2022) for excavation and disposal of 5,84,952.75 cum of silt @ ₹199.03 per cum²¹⁵ at a total cost of ₹11.64 crore in between chainage 0.00m to 8,500.00m. Subsequently, DC, Dhemaji issued (between 11 February 2022 to 03 March 2022) eleven work orders for removal of 2,25,777.75 cum silt from chainage 500.00m to 6,550.00m of Jiadhal river to M/s DFC Traders, Bishnupur and M/s Mila Agencies, Bishnupur, Dhemaji without drawing contract agreements and before obtaining Administrative Approval and Technical Sanction for the work. The two contractors submitted (between 17 February 2022 and 10 March 2022) bills printed in their own letter pads, instead of the prescribed works bill format²¹⁶, directly to DC, Dhemaji for payment of ₹2.03 crore only after 5 days and within 21 days of issue of work orders against the excavation of 2,25,386.75 cum of silt. The DC released ₹2.03 crore to the contractors (25 February 2022 to 16 March 2022) from the unspent balances of Gratuitous Relief (Flood) fund meant for providing relief²¹⁷ to the flood affected people of the district. The amount was later recouped (28 March 2022) from the fund available from Land Acquisition Branch. Till date, the work had neither been administratively approved nor was any financial sanction accorded.

In this regard audit observed that though the work involved huge estimated cost of ₹11.64 crore, DC did not resort to mandated open tender through e-procurement portal, and instead, opted for quotation in contravention of the government's instruction and Assam Public Procurement Rules stated above. Besides, the DC also violated the provisions of Assam Procurement Act and Rules by not obtaining AA, TS *etc.*, before taking up the work.

In this regard, other audit findings are discussed below:

- **Unauthorised utilisation of fund**

As per State Disaster Response Fund (SDRF) guidelines, the SDRF shall be used for meeting the expenditure for providing immediate relief to the victims of natural disasters. DC utilised the Gratuitous Relief (GR) fund under SDRF to execute the scheme. However, approval from the State Executive Committee (SEC) constituted under Assam State Disaster Management Authority was not obtained for temporary diversion/utilisation of GR fund for other purposes. Expenditure for preparedness for upcoming flood should have been met from normal budget of the State instead of diverting the SDRF.

Further, revenue earned from Land Acquisition should have been deposited to Government account as per Treasury Rule stated above. However, DC, unauthorisedly spent the amount without depositing into Government Account and taking any approval from the Government in contravention to Treasury Rule and Assam Financial Rule *ibid.*

²¹⁵ Including excavation and transportation of silt to a distance of 50 m.

²¹⁶ First and Final Bill in Form No. 25 under Assam Schedule III (Sec II) No. 22.

²¹⁷ Foodgrains, temporary shelter materials, fodder for livestock, clothing and utensils, *etc.*

Moreover, flood in Assam generally occurs in the month of June-July, and hence, execution of pre-flood preventive measures in the month of January-February on an emergency basis without observing formal procedures as per Rules was not justified. There was undue haste in execution of the work within five days to bypass the codal procedures *viz.*, the administrative approval, technical sanction, financial sanction, and open tender.

- **Approval of exorbitant rate**

The Tender Evaluation Committee (TEC) approved the rate of ₹308 per cum based on comparative statement prepared against six quotations received whereas, the estimated rate prepared by the EE, WRD was ₹199.03 per cum only. Thus, the approved rate was 54.75 *per cent* higher than the estimated rate. The TEC approved the rate prior to preparation of estimate as the TEC approved the rate on 24 January 2022 and estimate was submitted on 29 January 2022. Due to approval of rate prior to preparation of estimate and in absence of technical sanction, the approved rate escaped necessary justification with proper estimation and reasonableness of such exorbitant rate remained unverified. Such an exorbitant rate further established the need for open tender which was avoided in this instant case.

- **Eligibility of contractors not ensured**

As per terms and conditions of the Quotation Notice, the bidders must submit valid GSTIN Registration Certificate. However, GSTIN of M/s Mila Agencies showed that the vendor dealt with furniture and light furnishing (HSN 94) and not associated with construction activities. As such, the vendor was not eligible for the work as per laid down conditions. Similarly, M/s DFC traders submitted its GSTIN just before four days before submission of bill. Thus, at the time of awarding of the work, the firm was not registered and eligible.

- **Doubtful execution of works**

As per estimate prepared by EE, WRD, a total quantity of 5,84,952.75 cum silt from the river was required to be removed to prevent from the upcoming flood. However, DC issued work orders for removal of 2,25,777.75 cum of silt only, without putting any recorded reason. Thus, there was shortfall of 61.40 *per cent* of the work of dredging and excavation of silt of the riverbed. Moreover, as per the bills submitted by the contractors, only excavation of silt (@ ₹90.00 per cum) was done. Excavated silt had not been transported from the site due to which the removed silt would have washed back to the riverbed. As such, partial cutting of silt and dumping thereof at the excavated site itself without being transported did not serve the very purpose of de-siltation work to prevent the flood.

Further, the bills submitted by the contractors were neither found to be certified by the EE nor was any Measurement Book for the executed work maintained. The Circle Officer, Dhemaji Revenue Circle and EE, Dhemaji WR Division were instructed (19 February 2022, 25 February 2022 and 10 March 2022) for inspection of the silt removal work and to submit a detailed Joint Inspection Report (JIR). As per the JIRs submitted by them, the work was shown as 100 *per cent* completed. However, JIR/completion certificate for a length of 150m (Ch.1050m to 1200m) was not found on record. Due to partial

excavation coupled with non-transportation of removed silt, Audit could not ascertain actual completion of the work. Besides, due to non-maintenance of MB, actual quantity excavated by the contractors also remained unverified.

- **Non-deduction of Statutory dues**

Section 194 (c) of Income Tax Act, 1961 provides for deduction of income tax at source at the rate of two *per cent* on the payment made to the contractor by Government. Further, Section 51 of the GST Act, 2017 provides that Drawing and Disbursing Officer is liable to deduct tax from the payment of a supplier when the total value of taxable supply of goods/services or both under a contract, exceeds two lakh and fifty thousand rupees. Tax Deduction at Source (TDS) shall be made at the rate of two *per cent* (one *per cent* each for SGST and CGST).

TDS helps in keeping trace for the taxation departments to levy appropriate tax from the contractors in due course.

However, as seen from the records, against the total payment of ₹2.03 crore, IT @ two *per cent* and GST @ two *per cent* were not deducted from the bills. This resulted in non-deduction of statutory dues to the tune of ₹8.12 lakh leaving a scope for the contractors to be exempted from paying any tax for the said bills.

In view of the above, it was observed that DC, Dhemaji, took up the de-siltation work without obtaining the Administrative Approval and Technical Sanction for the work, showed expenditure of ₹2.03 crore against the work utilising departmental revenue unauthorisedly. Further, the said expenditure was not found supported with certified bills and Measurement Book and the execution of work was not based on any estimate. The EE, WRD though prepared and submitted an estimate to DC at later stage, neither the estimated quantity was executed nor the estimated rate was adopted. Further, the DC did not deduct the statutory dues amounting to ₹8.12 lakh from the contractors. In absence of the vital documents, non-compliance to Acts and Rules stated above, and in view of observations made above, the actual execution of work could not be established.

Legislative Department

3.3.2 Unfruitful expenditure

Sanction of work for Alternative Dispute Resolution (ADR) centres without site survey by Chief Engineer (Building), Assam Public Works Department and awarding of the works to contractors for seven ADR centres without ensuring completion of works within the sanctioned cost resulted in non-completion of the centres for more than nine years rendering the expenditure of ₹4.47 crore unfruitful.

Rule 242 of Assam Financial Rules (AFR) stipulates that an application for Administrative Approval (AA) should be accompanied by a preliminary report, an approximate estimate and by such preliminary plans information as to the site and other details as may be necessary to elucidate the proposals. Further, clause 7 of Section-1 (Instruction to the Bidder) of the Agreement form, stipulated that the bidder, at the bidder's own responsibility and risk, is encouraged to visit and examine site of works and its surroundings and obtain all information that may be necessary for preparing the Bid and entering into a contract for construction of the works.

Test check of records (June-July 2023) of the Member Secretary, Assam State Legal Service Authority showed that the Thirteenth Finance Commission (TFC) allocated (March 2010) ₹28.53 crore for setting up of 21 Alternative Dispute Resolution (ADR) centres²¹⁸ in Assam which included ₹21 crore for construction of 21 ADR centres (at ₹1.00 crore per ADR centre) and ₹7.53 crore for other purposes *viz.*, training of mediators and awareness programmes, hiring of temporary staffs and furniture, computer items, *etc.* The responsibility for setting up of ADR centres was entrusted (March 2011) to Assam State Legal Services Authority (ASLSA), Legislative Department, by GoI.

The Commissioner & Secretary to the Government of Assam, Legislative Department, Government of Assam (GoA) issued (March 2012 and August 2013) Administrative Approval (AA) in a phased manner for an amount of ₹16 crore²¹⁹ for construction of 16 ADR centres²²⁰ in 16 districts²²¹ while AA for the remaining five ADRs was yet to be accorded (March 2023).

The Executive Engineer, PWD (Building Division, CE's office) Assam prepared (August 2011) a model estimate at the uniform rate of ₹1.00 crore per centre to which the CE accorded Technical Sanctions (February 2015 to September 2018). Audit, however, observed that, the Chief Engineer (CE), PWD (Building Division) Assam, had already awarded (November 2012 - March 2014) the works for construction of 12 ADR centres²²² to 11 contractors at a bid value of ₹11.44 crore prior to according Technical Sanction with stipulation to complete the works ranging from 8 to 12 month from the date of issue of the work orders (*Appendix 3.8*).

²¹⁸ ADR centre functions in resolving part of the pending disputes outside the Court Room.

²¹⁹ Total AA was accorded for ₹21.59 crore, out of which ₹16.00 crore for construction (civil works) of 16 centres and ₹5.59 crore for non-civil works and salary.

²²⁰ Eight in March 2012 and eight in August 2013.

²²¹ Kamrup, Barpeta, Nalbari, Sonitpur, Darrang, Tinsukia, Hailakandi, Karimganj, Dibrugarh, Jorhat, Cachar, Lakhimpur, Dhemaji, Bongaigaon, Kokrajhar and Golaghat.

²²² Out of remaining nine centres, one centre at Udalguri has been awarded in February 2020 under 14th FC grant at ₹three crore and as of May 2023 achieved 90 *per cent* physical progress, remaining other eight could not be taken up due to reasons of land issue and non-finalisation of plan and estimate.

Audit observed that out of the awarded 12 works, only five works²²³ were completed at ₹4.81 crore during December 2015 to January 2016 and made functional²²⁴. The remaining seven ADR centres, however, remained incomplete for more than nine years from the scheduled date of completion (*Appendix 3.8*). Audit noticed that after achieving physical progress between 45 per cent to 95 per cent, the works had ceased as the contractors were not willing to execute additional works within the sanctioned cost of ₹1.00 crore due to involvement of extra cost of ₹27.53 lakh to ₹99.81 lakh as estimated by EEs of concerned district PWD Building Divisions. The additional works included earth filling, shifting of high tension electric lines, pile foundation, etc. Accordingly, the CE had requested (July 2014) the ASLSA, Legislative Department, GoA, for additional fund but the ASLSA stated (July 2014) that the High-Level Monitoring Committee had already approved ₹1.00 crore per ADR center in districts of Assam and also decided to confine the estimates within that limit including the additional fund requirement, if any. As such, due to want of additional fund required for execution of additional works, the ADR centres could not be completed as of October 2023. Audit further observed that the proposals for additional funds were not in sync with the quantum of remaining work to be executed, as in some cases additional funds of ₹60 lakh was proposed for execution of the remaining five per cent work while ₹1.00 crore was proposed for execution of the remaining 10 per cent work.



It is evident from the above that the CE accorded Technical Sanction and issued work orders for the seven ADR centres without actual site survey as required under the Agreement and at the same time did not get the work completed at the risk and cost of the contractors who had been awarded the work order through bidding process and did not have any objection to the approved cost of work at the time of acceptance of the contract.

Thus, after incurring expenditure of ₹4.47 crore, seven ADR centres remained incomplete for more than nine years and details of further action taken by the CE and Government of Assam to complete the centres was not on record as of October 2023. There is a possibility of further deterioration of the incomplete buildings if no action is taken to complete the works in a time bound manner, rendering wasteful, the expenditure already incurred.

The matter was reported to Government (October 2023); their reply has not been received (December 2023).

²²³ Cachar, Darrang, Nalbari, Sonitpur, and Tinsukia.
²²⁴ Four centres viz., Darrang, Nalbari, Sonitpur, and Tinsukia were inaugurated with a delay of 53 to 54 month while Cachar was inaugurated without any delay.

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 Accountant General (AG) (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before its comments and recommendations. 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 1,854 paragraphs and reviews included in the Audit Report on Social, Economic and General Sectors up to 2022-23 from the respective departments.

As of March 2023, PAC discussed 1,256 out of 1,854 paragraphs and reviews pertaining to the years 1983-84 to 2022-23. Consequently, 598 audit observations/ comments included in those paras/ reviews were yet to be discussed by the PAC.

4.2 Action Taken on Recommendations of the PAC

PAC made 619 recommendations in its 55th to 178th Reports with regard to 52 departments and settled 294 paragraphs based on action taken by the departments concerned on the recommendations made by the PAC. The remaining 323 recommendations²²⁵ were pending for settlement as of March 2023 due to non-receipt of ATNs/ Reports from the departments concerned.

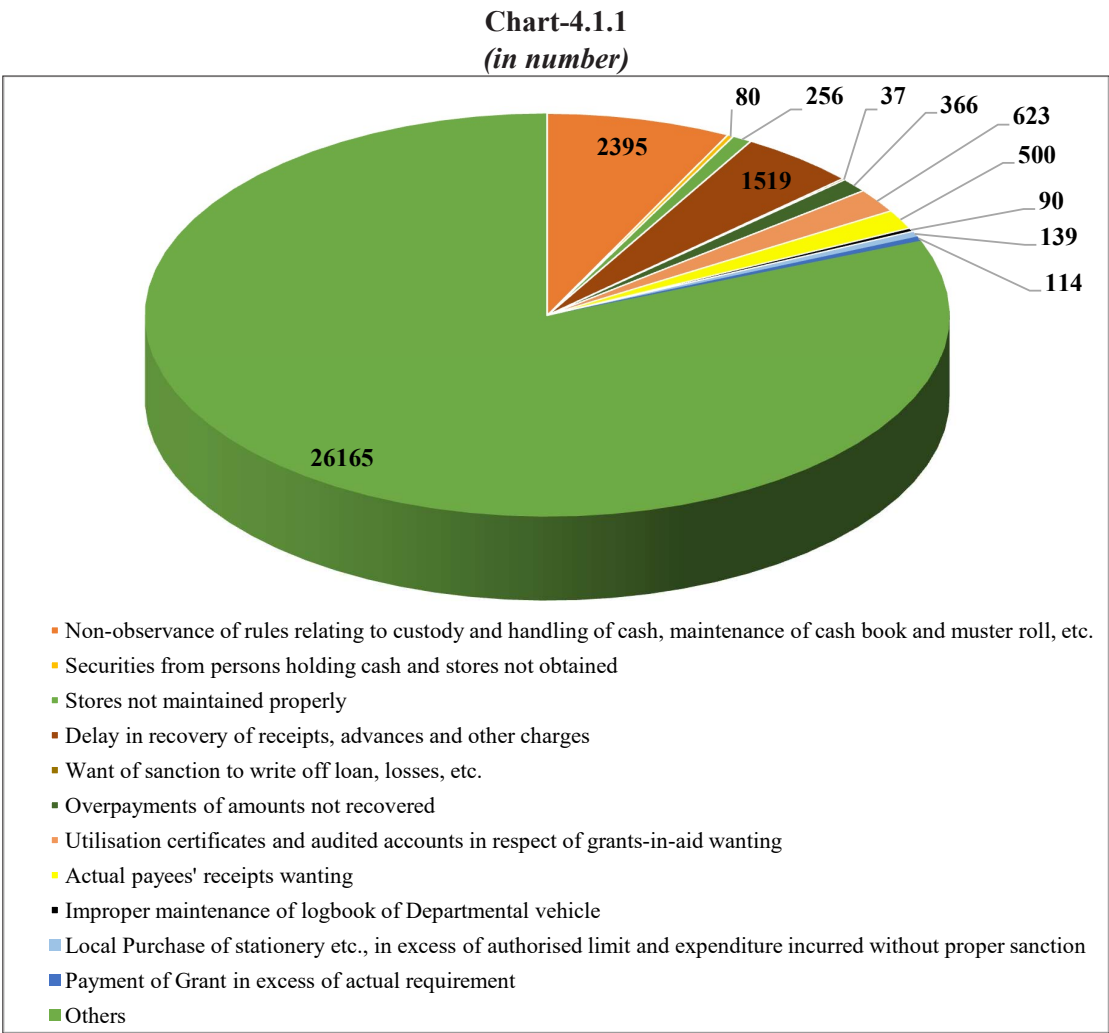
4.3 Response to Audit Observations and Compliance thereof by Senior Officials

The AG arranges to conduct periodical inspection of Government departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned offices with a copy to the next higher authority. The State Government (March 1986) has advised Departments to provide prompt response to the IRs issued by the AG 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

²²⁵ Two paragraphs (Para 2.3.6 of AR 2015-16 and Para 1.2.5 of AR 2018-19) discussed in PAC but neither dropped nor any action was recommended since one case was subjudiced and in one case CID investigation was going on.

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 AG. The AG sends half-yearly report of pending IRs to the Commissioners and Secretaries of the Departments concerned from time to time. This report is sent to facilitate monitoring of the audit observations contained in pending IRs.

Out of the IRs issued up to December 2022, 32,284 paragraphs pertaining to 5,924 IRs were outstanding for settlement at the end of June 2023, pertaining to Civil Departments/ Public Health Engineering Department/ Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department. Of these, 1,811 IRs containing 7,939 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 1,770 IRs containing 12,985 paragraphs issued between 1994-95 and 2022-23. As a result, irregularities commented upon through 32,284 paragraphs, had not been addressed as of June 2023 as shown in **Chart 4.1.1**:



Non-receipt of replies to the IRs in respect of the 52 Departments indicated that the Heads of Departments (Directors/ Executive Engineers) did not 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 did not 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, 37 meetings (Social Sector: 10; Economic Sector: 06; and General Sector: 21) of the Committee were held on different dates up to March 2023. The AOC discussed total of 339 IRs and 1,555 Paragraphs, of which 62 IRs and 572 Paragraphs were settled.

It is recommended that Government may review the matter and ensure that effective system exists for (a) action against defaulting officials who did not 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) prompt and timely response to the audit observations.

(KUMAR ABHAY)

Accountant General (Audit), Assam

Guwahati

The : 27 October 2025

Countersigned

(K. SANJAY MURTHY)

Comptroller and Auditor General of India

New Delhi

The : 11 November 2025

APPENDICES

Appendix-1.1

(Reference to paragraph-1.2.4.2.2)

Status of un-registered Establishments in selected districts under Works executing Department and ULBs/UDAs

Sl. No.	Name of districts	Works Executing Divisions	No. of works executed	ULBs/DAs	No. of works executed
1.	Dhemaji	Dhemaji Irrigation Division	44	Dhemaji Municipal Board	590
		Dhemaji PHE Division	203	Silapathar Municipal Board	0
2.	Kamrup (M)	Dispur Roads Division	706	Guwahati Municipal Corporation	9,121
		East Guwahati Roads Division	701	Guwahati Metropolitan Development Authority	56
3.	Golaghat	Golaghat Sarupathar Division (Irrigation)	37	Golaghat Municipal Board	147
		Golaghat PWD (NH) Division	30	Bokakhat Municipal Board	60
4.	Lakhimpur	North Lakhimpur PHE Division	511	North Lakhimpur Municipal Board	199
		Lakhimpur, Nowboicha & Bihpuria Territorial Roads Division, North Lakhimpur	62	Narayanpur Municipal Board	75
5.	Cachar	Silchar & Udharbond Territorial Road Division	502	Silchar Municipal Board	2,004
		Silchar Water Resources Division	61	Silchar Development Authority	2,161
Total			2,857		14,413

Source: Departmental Records

Appendix-1.2

(Reference to paragraph-1.2.4.3.3)

Expenditure on awareness and publicity campaign by the Board

Year	Expenditure (in ₹)	Particulars of expenditures
2017-18	88,493	Awareness and publicity campaign in Print and Electronic media <i>etc.</i>
2018-19	2,10,641	
2019-20	5,46,821	
2020-21	2,19,659	
2021-22	9,64,986	
Total	20,30,600	

Source: Data/information furnished by the Board

Appendix-1.3
(Paragraph reference: 1.3.8)
Overview of schemes implemented by ATEPFO as of March 2022 (₹ in crore)

Name of the scheme	Total Corpus Fund As of March 2022	Number of subscribers as of March 2022	Number of Claims settled	Financial outgo	Sources of fund		Eligibility criteria and Benefits
					Employee	Employer	
Assam Tea Plantations Provident Fund Scheme (1955)	11,932.16		1,34,193	2517.42	12% of wages of the individual employees	12% of Wages of the employees + 0.90% ²²⁶ of wages being Administrative cost.	Any worker/ employee drawing wages upto ₹15000 per month. Benefits: Total PF accumulation at the time of cessation.
Pension-cum-Family Pension Scheme (1972)	317.81	11,98,231	20,742	632.53	Nil ²²⁷	Nil	Pension: Cessation from service after attainment of 50 years of age with minimum 10 years of qualifying service. Benefits: 90% of total PF accumulation ²²⁸ .
			8130	159.05	Nil	0.5% (Contribution) +0.1% (Admin cost)	Family pension:- Death while in service ²²⁹ Benefits: Ranges from ₹1,000(Min) and ₹1,500 (max) p.m ²³⁰ .
Deposit Linked Insurance Fund Scheme (1984)	316.38		8130	52.23	Nil	0.5% (Contribution) +0.1% (Admin cost)	Death while in service ²³¹ Benefits:- Ranges from ₹1 lakh (Min) to ₹2 lakh (Max) on the basis of PF accumulation.
Assam Gratuity Scheme (2017)	97.27			4.3	Nil	4% of total wages of the employees	Cessation from service ²³² /death while in service, Benefits: 15/26 x years of service x wage, subject to minimum of ₹1000 and Maximum of ₹10 lakh.

²²⁶ Administrative cost of PF scheme is determined by the Board of Trustees every year, which is presently 3.75% of Gross PF Contribution (3.75% of total contribution of employee (12%) and employer (12%) i.e., 0.90% of Total wages).

²²⁷ Contribution to pension fund is made by transferring the stipulated amount annually from the interest earned in Provident Fund.

²²⁸ Paid for 12 years in equal monthly instalment after attaining the age of 58 years.

²²⁹ After one year of continuous membership to the Provident fund.

²³⁰ Depends on PF balance at the time of death.

²³¹ Having a minimum PF balance of ₹1000/- on the day of death irrespective of any period of membership.

²³² After completion of 5 years of continuous service.

Source: Annual Accounts.

Appendix-1.4

(Paragraph reference: 1.3.9.1.3 & 1.3.9.1.12)

Status of non-deposit of PF contribution by ATCL TEs as of March 2022

Sl No	Name of the TEs	Name of the Zone	Period of Default	Short deposit of PF Contribution (₹ in crore)
1	Cinamara TE	Jorhat	01-04-2005 to 31-03-2022	13.09
2	Katanibari TE	Jorhat		9.30
3	Murmurja TE	Jorhat		11.95
4	Naginijan TE	Jorhat		13.35
5	Sycotta TE	Jorhat		18.99
6	Jorhat Saddar Office	Jorhat		1.25
7	Messamara TE	Golaghat		9.70
8	Neghriting TE	Golaghat		14.56
9	Rungamatty TE	Golaghat		9.91
10	Amluckei TE	Nagaon		14.29
11	Dejoovalley TE	Nagaon		8.43
12	Loonsoong TE	Nagaon		12.23
13	Longai TE	Karimganj		16.43
14	Sonaicherra TE	Karimganj		0.37
15	Issabheel TE	Karimganj		9.00
16	Bidyanagar	Karimganj		4.60
17	Deepling TE	Sivsagar		14.56
18	Rajabari TE	Sivsagar		4.44
19	Bholaguri TE	Lakhimpur		2.94
Total:				189.39
Amount deposited by ATCL :				32.43
Total short deposit of PF contribution by ATCL TEs as of March 2022:				156.96

Source: Information furnished by ATEPFO

Appendix-1.5*(Paragraph reference:1.3.9.1.8)***Details of levy and realisation of statutory interest from 21 defaulting TEs under three sampled zones***(₹ in lakh)*

Name of the Zone	Name of the TEs	Statutory interest due at the beginning of 2017-18	Statutory interest levied during 2017-22	Total (3+4)	Statutory interest realised during 2017-22	Shortfall (5-6)
1	2	3	4	5	6	7
Tezpur	1.Bettybari	0.01	0.00	0.01	0.01	0.00
	2.Burrapahar	57.08	7.54	64.62	57.44	7.18
	3.Jiajuri	30.06	4.95	35.01	20.97	14.04
	4.Tarajulie	0.00	8.77	8.77	8.77	0.00
	5.Gingia	0.00	20.97	20.97	5.83	15.14
	6.Pertabghur	0.00	12.81	12.81	0.00	12.81
Sub Total		87.15	55.04	142.19	93.02	49.17
Silchar	7.Pollorbund	6.44	12.62	19.06	0.00	19.06
	8.Poloi	10.26	2.86	13.12	10.26	2.86
	9.Arcuttipore	6.11	5.21	11.32	6.11	5.21
	10.Goombira	0.83	1.01	1.84	0.83	1.01
	11.Burtoll	0.00	0.03	0.03	0.00	0.03
	12.Chandighat	0.00	0.20	0.20	0.20	0.20
	13.Ruttonpore	0.00	0.05	0.05	0.05	0.00
Sub Total		23.64	21.98	45.62	17.45	28.37
Tinsukia	14.Chandmari	4.08	23.19	27.27	16.39	10.88
	15.Digulturrung	27.76	0.00	27.76	0.00	27.76
	16.Itakhooli	0.00	3.71	3.71	3.71	0.00
	17.Betjan	0.00	0.77	0.77	0.00	0.77
	18.Dehing	0.00	5.94	5.94	0.00	5.94
	19.Margherita	0.00	11.33	11.33	11.33	0.00
	20.Nokhroy	0.00	0.35	0.35	0.00	0.35
	21.Khetojan	0.00	0.02	0.02	0.00	0.02
Sub Total		31.84	45.31	77.15	31.43	45.72
Total		142.63	122.33	264.96	141.90	123.26

Source: Information furnished by ATEPFO.

Appendix-1.6

(Paragraph reference: 1.3.9.1.11)

Year wise Annual PF Statements up to 2020-21 issued to 30 selected TEs as of December 2022.

Sl. No	Name of Z.O.	Name of TEs	PF Statement received up to	Shortfall (in years)	Response of beneficiaries surveyed on receipt of statement			
					Yes	No	Not aware	Total
1	Tezpur	Burrapahar	2016-17	4	1	8	2	11
2		Jiajuri	2016-17	4	5	1	0	6
3		Nonoi	2015-16	5	5	3	0	8
4		Seconee	Defaulted from 24.12.2000	NA	3	8	0	11
5		Pertabghur	2018-19	2	0	4	10	14
6		Ginjia	2018-19	2	8	4	2	14
7		Borjulie	2016-17	4	14	0	0	14
8		Tarajulie	2015-16	5	0	0	14	14
9		Harchura	2018-19	2	2	8	3	13
10		Bettybari	2017-18	3	10	4	0	14
11	Silchar	Koomber	2015-16	5	12	2	0	14
12		Ruttonpore	2016-17	4	14	0	0	14
13		Burtoll	2018-19	2	11	3	0	14
14		Kalinagar	2014-15	6	12	2	0	14
15		Longai (ATCL)	Defaulted from 01.04.2005	NA	6	8	0	14
16		Goombira	2014-15	6	12	2	0	14
17		Arcuttipur	2015-16	5	13	1	0	14
18		Pallorbund	2013-14	7	13	1	0	14
19		Chandighat	2018-19	2	14	0	0	14
20		Poloi	2019-20	1	14	0	0	14
21	Tinsukia	Chandmari	2018-19	2	2	12	0	14
22		Betjan	2018-19	2	0	14	0	14
23		Itakholi	2017-18	3	14	0	0	14
24		Duamara	2014-15	6	0	14	0	14
25		Dehing	2015-16	5	10	4	0	14
26		Margherita	2016-17	4	0	14	0	14
27		Nokhroy	2017-18	3	0	14	0	14
28		Digulturrung	2017-18	3	0	14	0	14
29		Hilika	2017-18	3	14	0	0	14
30		Khetojan	2016-17	4	11	0	3	14
Total					220	145	34	399

Source: Information furnished by TEs.

Appendix-1.7

(Paragraph reference: 1.3.9.2.4)

Pension benefits granted to 25 ineligible beneficiaries till the date of Audit (July 2022)

(Amount in ₹)

Sl. No.	Name of the PF subscriber	Name of Zone	Name of the TE	P F NO	PF joining date	Date of cessation	Total qualifying service (in years)	Total Pension amount	Amount of Commutation pension paid	Monthly pension	Monthly Pension disbursed up to July 2022 (in Month)	Total amount of monthly Pension Disbursed	Total Amount of monthly pension and commutation disbursed till July 2022
1	Nirupama Das	Tezpur	Addabari	10713	02-Aug-08	12-Jan-18	9	61239	30620	500	30	15000	45620
2	Jagadamma Mal	Silchar	Cossipore	1394	24-Aug-10	01-Jan-18	7	45896	22948	500	42	21000	43948
3	Renu Chetri	Sonari	Barbaruakhhat	403	01-Dec-08	12-Sep-17	9	59464	29732	500	0	0	29732
4	Jonaki Orang	Tezpur	Majuligarh	20422	07-Aug-09	14-Oct-17	8	18173	9087	500	0	0	9087
5	Mr. Jnan Das Panika	Silchar	Martycherra	1769	10-Dec-08	31-Mar-18	9	42420	21210	500	40	20000	41210
6	Somadhi Gowala	Dibrugarh	Lmgrai	2959	25-Jun-12	31-Dec-17	6	36634	18317	500	39	19500	37817
7	Sri Upen Ch. Kshatriya	Dibrugarh	Korangani	2150	01-Apr-09	01-Jul-18	9	162495	81248	752	0	0	81248
8	Habil Dhanuwar	Dibrugarh	Rajgarh	5054	23-Sep-10	28-Sep-18	8	76952	38476	500	34	17000	55476
9	Smt Mina Karmakar	Dibrugarh	Mohanbari	6818	06-Aug-11	24-May-18	7	46334	23167	500	0	0	23167
10	Dina Saikia	Golaghat	Podumoni	125	13-Apr-11	09-Jan-18	7	48811	24406	500	0	0	24406
11	Champa Ghatowar	Golaghat	Podumoni	115	01-Apr-10	31-Mar-18	8	50009	25005	500	40	20000	45005
12	Subut Gohain	Dibrugarh	Jamirah	4143	02-Nov-09	31-Dec-18	9	156866	78433	726	31	22506	100939
13	Sri Lokhiram Ekka	Tezpur	Halem	10122	05-Jun-13	31-Dec-18	6	43356	21678	500	31	15500	37178
14	Kosumtala Tanti	Tezpur	Boroi	10131	22-Aug-11	01-Jan-19	7	69586	34793	500	30	15000	49793
15	Sri Ramesh G Murah	Dibrugarh	Korangani	1839	30-Aug-10	01-Jan-19	8	94748	47374	500	30	15000	62374
16	Durna Mirdha	Dibrugarh	Dirial	11131	01-Apr-16	30-Apr-19	3	8782	4391	500	11	5500	9891
17	Jimit Gorait	Silchar	Degubor	569	29-Apr-10	01-Nov-18	9	32046	16023	500	32	16000	32023
18	Padum Pradhan	Dibrugarh	Dirial	11194	02-Apr-16	04-May-19	3	18520	9260	500	0	0	9260

19	Aksoimoti Tulshiram	Tinsukia	Hatimara	5178	08-Feb-10	15-Mar-18	8	71860	35930	500	40	14000	49930
20	Bhogeswar Saikia	Dibrugarh	Tairai	107	01-May-14	04-Jul-19	5	66884	33442	500	0	0	33442
21	Jal Munda	Tezpur	Salanah	9188	06-Sep-11	13-May-20	9	128305	42341	651	0	0	42341
22	Khalinjoy Gogoi	Dibrugarh	Amulyabari	114	10-May-17	31-May-19	2	20281	10141	500	0	0	10141
23	Shanti Goala	Silchar	Degubor	583	29-Apr-10	24-Jul-19	9	56880	28440	500	0	0	28440
24	Aloka Mirdha	Silchar	Subong	1997	06-Jan-11	09-Dec-19	9	36008	18004	500	19	9500	27504
25	Smti. Fuleshwari Das	Dibrugarh	Maijan	10010	26-Mar-12	30-Jul-20	8	89601	29568	500	0	0	29568
Total													9,59,540

Source: Information furnished by ATEPFO

Appendix-1.8
(Paragraph reference:1.3.9.2.5)

Status of disbursement of pension to 62 ineligible pensioners under new Pension Rule till November 2022

Sl. No.	Year	Name of Zonal Office	Name of Beneficiary	Name of the TE	PFNo.	Date of Cessation from service	Amount of PF Settlement	Total admissible amount of pension	Total Amount disbursed up to November 2022	Excess payment made
1.	2018-19	Dibrugarh	Tapan Kharia	Duliabam	1183	31-Aug-17	309712	121949	156992	35043
2.	2018-19	Dibrugarh	Singna Sobor	Mancotta	3466	31-Aug-17	258685	67904.81	128437	60532.19
3.	2018-19	Silchar	Arif Uddin Laskar	Arcuttipore	1339	31-Aug-17	565770	169731	273048	103317
4.	2018-19	Sivasagar	Makhon Borah	Galekey	49	31-Aug-17	1595403	628190	836496	208306
5.	2018-19	Sonari	Nandalal Guwala	Kunwaribari	132	02-May-17	289320	113919	137640	23721
6.	2018-19	Sonari	Sandha Karmakar	Kunwaribari	105	02-May-17	343014	135062	163170	28108
7.	2018-19	Sonari	Sugee Kanda	Kunwaribari	103	02-May-17	336950	132674	160287	27613
8.	2018-19	Sonari	Tejimala Suri	Kunwaribari	60	02-May-17	387253	152481	184225	31744
9.	2018-19	Tezpur	Malati Chaotal	Mijikajan	9040	22-Jul-17	124425	31106	46660	15554
10.	2019-20	Dibrugarh	Suren Urang	Jamirah	3912	25-Aug-17	182430	45607.5	68412	22804.5
11.	2019-20	Dibrugarh	Rami Mura	Lepetkatta	2507	31-Aug-17	389907	153525.88	215269	61743.12
12.	2019-20	Dibrugarh	Lt.Mohan Kamrood	Mankhowa	1008	01-Apr-17	339812	133802	128610	-5192
13.	2019-20	Dibrugarh	Mr. Sri Kiran Dutta	Mohanbari	1486	31-Aug-17	1110610	437302.68	613135	175832.32
14.	2019-20	Dibrugarh	Urbashi Karmakar	Rukong	1259	31-Dec-15	249259	93472	57955	151427
15.	2019-20	Golaghat	Sanamani Kumar	Dighliholia	167	31-Mar-17	166992	43835	92782	48947
16.	2019-20	Guwahati	Mareya Uraon	Maijonga	267	20-Aug-17	205116	80764.42	93295	12530.58
17.	2019-20	Guwahati	Jahajee Urang	Menoka	1682	31-Aug-17	281783	110952.05	145767	34814.95
18.	2019-20	Jorhat	Dilip Rajkumar	Kakajan	9693	31-Aug-17	1289501	507741	711890	204149
19.	2019-20	Silchar	Chandramani Urang	Baitakhal	839	01-Aug-17	209981	62994	102800	39806
20.	2019-20	Sivasagar	Bironti Chowra	Attabarie	2175	16-Jan-17	327026	128766	183979	55213
21.	2019-20	Sivasagar	Late Biren Chetia	Attabarie	3322	06-Apr-17	569448	170834	213543	42709
22.	2019-20	Sivasagar	Mr. Phulchand Bauri	Attabarie	2750	13-May-17	315040	94512	120328	25816
23.	2019-20	Sivasagar	Soibari Chowra	Attabarie	8761	24-Jul-17	133366	33242	50013	16771
24.	2019-20	Sivasagar	Miss. Sumri Koya	Mohokutie	017/084	15-May-17	354206	139469	194328	54859

Sl. No.	Year	Name of Zonal Office	Name of Beneficiary	Name of the TE	PFNo.	Date of Cessation from service	Amount of PF Settlement	Total admissible amount of pension	Total Amount disbursed up to November 2022	Excess payment made
25.	2019-20	Sivasagar	Lamchush Morah	Sree Sibbari	432	31-Dec-16	352684	138869	204532	65663
26.	2019-20	Tezpur	Agta Suria	Borjuli	5292	31-Aug-17	359318	107795	168441	60646
27.	2019-20	Tezpur	Chila Tanti	New Purupbari	1329	28-Mar-12	100274	25069	79603	54534
28.	2019-20	Tezpur	Mariam Tanti	New Purupbari	1083	27-Sep-16	288392	86518	154193	67675
29.	2019-20	Tezpur	Lt. Kanaklata	Nya-gogra	1652	07-Dec-16	253234	75970	108164	32194
30.	2019-20	Tezpur	Late Kandroo Munda	Pertabghur	3173	24-Feb-13	244168	96141	177211	81070
31.	2019-20	Tezpur	Damanik Bhengra	Tezpur & Gogra	4175	31-May-17	208151	62445	78057	15612
32.	2019-20	Tezpur	Kowsollya Basfor	Kettela	3077	31-Dec-13	251808	99149	173962	74813
33.	2019-20	Tezpur	Tez Bahadur Chetry	Kettela	3200	01-Mar-17	989671	389683	549799	160116
34.	2019-20	Tinsukia	Mr. Onga Kunjal	Bazaloni	10826	31-Aug-17	318548	125428	176968	51540
35.	2019-20	Tinsukia	Jems Loogon	Hukanpukri	4070	27-Sep-14	116462	30571	84674	54103
36.	2020-21	Dibrugarh	Budhiyar Urang	Nilmoni	1402	26-Jun-17	291462	114763	158887	44124
37.	2020-21	Golaghat	Md Farjul Ali	Negheriting	9119	31-Mar-17	191082	75239	106132	30893
38.	2020-21	Golaghat	Saritra Robidas	Negheriting	7836	31-Mar-17	541470	213204	304572	91368
39.	2020-21	Guwahati	Ghomal Tirkey	Kokrajhar	1126	01-Jun-17	209518	82497.71	114242	31744.29
40.	2020-21	Guwahati	Ashu Tirkey	Nagrijiuli	2972	22-Mar-17	343069	102920.7	176291	73370.3
41.	2020-21	Guwahati	Mr. Lakshindra Urang	Sonapur	728	22-Mar-17	85229	21307.25	33961	12653.75
42.	2020-21	Silchar	Sukmanti Rikiason	Bicrapmore	2484	04-Apr-17	69278	17320	25980	8660
43.	2020-21	Silchar	Manu Bhumij	Bhubandhar	1986	31-Aug-17	231347	91093	127708	36615
44.	2020-21	Silchar	Buchan Rikeason	Dewan	27315	31-Aug-17	78112	23434	29292	5858
45.	2020-21	Silchar	Lakhanlal Prodhhan	Ruttonpore	1528	10-May-17	37884	14917	37207	22290
46.	2020-21	Silchar	Dhriti Sundor Shome	Narsingpore	710	31-Aug-17	1424869	427461	608531	181070
47.	2020-21	Sivasagar	Nondo Mura	Nahorhabi	5060	01-Oct-16	285785	112528	163714	51186
48.	2020-21	Sivasagar	Mrs.Randhai Munda	Nahorhabi	3856	01-Jan-17	391617	154199	220297	66098
49.	2020-21	Sonari	Bina Bawri	Kunwaribari	91	02-May-17	366263	144216	200949	56733
50.	2020-21	Sonari	Nikhil Gogoi	Tairai	76	31-Aug-17	143105	42931.5	53665	10733.5
51.	2021-22	Guwahati	Ramesh Sing	Krishnakali	294	01-Apr-17	207920	81868.5	114792	32923.5

Sl. No.	Year	Name of Zonal Office	Name of Beneficiary	Name of the TE	PFNo.	Date of Cessation from service	Amount of PF Settlement	Total admissible amount of pension	Total Amount disbursed up to November 2022	Excess payment made
52.	2021-22	Guwahati	Pramila Murmu	Mornai	1875	30-Apr-15	140602	35151	80226	45075
53.	2021-22	Silchar	Mithai Lal Ghatwar	Pathemara	2002	30-Apr-17	225308	88715	123591	34876
54.	2021-22	Sonari	Danibel Kaita	Towkok	19104	31-Mar-17	198922	78325.5	110528	32202.5
55.	2021-22	Tezpur	Narjo Porja (Narjo-3)	Bargang	3446	31-Dec-15	315727	124318	190734	66416
56.	2021-22	Tezpur	Saraswati Singh	Bargang	8508	31-Dec-16	217350	57054	122277	65223
57.	2021-22	Tezpur	Gongamoni Guwala	Burrapahar	1270	26-Jun-15	227230	68169	114405	46236
58.	2021-22	Tezpur	Budhuni Murari	Amsoi	1581	01-Jan-17	273431	107663.45	153783	46119.55
59.	2021-22	Tinsukia	Chakradhor Satrughon	Hokongori	3507	02-Feb-17	412444	162400	229131	66731
60.	2021-22	Tinsukia	Soshidhor Gogoi	Koomsong	3717	31-Jan-13	1070996	421705	795838	374133
61.	2021-22	Tinsukia	Lt. Gongamoni Goshai	Lankashi	685	10-Jan-16	266613	79984	131464	51480
62.	2021-22	Tinsukia	Birosmoni Dhukhoo	Samdang	36390	31-Dec-15	89632	16806	67112	50306
Total										38,29,253.05

Source: Information furnished by ATEPFO
 Highlighted in Green representing three sampled zones and Orange representing the selected TEs

Appendix-1.9

(Paragraph reference:1.3.9.2.6)

Zone wise/Inspectorate wise status of discontinuation of Family Pension during switching to DBT mode.

Sl. No	Name of the zone/ Inspectorate office	No of TEs involved	Nos of beneficiaries drawn the pension during 2016-17
1	Dibrugarh	47	268
2	Golaghat	15	174
3	Guwahati	8	42
4	Jorhat	24	150
5	Karimganj	8	64
6	Mangaldoi	10	36
7	N Lakhimpur	11	59
8	Nagaon	5	6
9	Silchar	17	84
10	Sivasagar	17	131
11	Sonari	9	89
12	Tezpur	22	192
13	Tinsukia	39	296
Total:		232	1591

Source: Information furnished by ATEPFO

Appendix-1.10

(Paragraph reference:1.3.9.3.1)

Status of settlement of DLI claims in 30 selected TEs under three sampled zones as of December 2022.

Name of Zone	Name of TE	Nos of deceased subscriber during 2017-2022	Total number of DLI cases		No. of cases not forwarded by TEs
			forwarded by TEs	settled by ATEPFO	
Silchar	1.Longai	106	0	0	106
	2.Arcuttipore	13	4	2	9
	3.Burtoll	35	33	23	2
	4.Chandighat	18	15	10	3
	5.Goombira	1	0	0	1
	6.Kalinagar	3	3	0	0
	7.Koomber	15	0	0	15
	8.Pallorbond	30	1	1	29
	9.Paloi	3	3	3	0
	10.Ruttanpore	7	6	6	1
Sub total		231	65	45	166
Tezpur	1.Bettybari	34	22	12	12
	2.Borjuli	63	44	0	19
	3.Burrapahar	24	13	9	11
	4.Gingia	27	18	14	9
	5.Harchurah	15	7	5	8
	6.Jiajuri	52	0	0	52
	7.Nonoi	85	23	21	62
	8.Pertabghur	94	56	0	38
	9..Seconee	114	3	3	111
	10.Tarajuli	50	10	1	40
Sub total		558	196	65	362
Tinsukia	1.Betjan	75	63	38	12
	2.Chandmari	7	7	5	0
	3.Dehing	15	14	14	1
	4.Digulturrang	79	17	6	62
	5.Duamara	37	3	0	34
	6.Hillika	44	5	1	39
	7.Itakhooli	36	12	12	24
	8.Margherita	80	38	0	42
	9.Nokhroy	37	10	0	27
	10.Khetojan	6	0	0	6
Sub total		416	169	76	247
Total		1205	430	186	775

Source: Departmental records.

Appendix-1.11
(Paragraph reference: 1.3.9.4.3)
Status of gratuity payment under 30 selected TEs

Sl. No	Name of the Zone	Garden Code	Name of the TEs	Category/ (Exempted/ Non exempted)	Total number of PF member enrolled during 2017-18	No of permanent PF member ceased after implementation of Act	No of ineligible PF member not entitled to receive the gratuity	No of PF member eligible for gratuity benefits	No of PF member to whom gratuity paid till 31.03.2022	No of pending gratuity cases lying with the garden
1	Tinsukia	E-120	Margherita	Exempted	1555	260	10	250	175	75
2	Tinsukia	E-098	Khetojan	Exempted	123	23	0	23	23	0
3	Tinsukia	E-056	Duamara	Exempted	996	125	0	125	21	104
4	Tinsukia	E-077	Hilika	Exempted	1208	343	12	331	143	188
5	Tinsukia	E-082	Itakhuli	Exempted	992	190	1	189	164	25
6	Tinsukia	E-040	Dehing	Exempted	1132	206	0	206	178	28
7	Tinsukia	E-140	Nokhroy	Exempted	746	140	0	140	140	0
8	Tinsukia	E-047	Digulhurrung	Exempted	1633	314	43	271	268	3
9	Tinsukia	E-018	Bejan	Exempted	786	222	0	222	222	0
10	Tezpur	D-021	Barjuli	Exempted	1239	223	0	223	92	131
11	Tezpur	D-044	Gingia	Exempted	960	193	25	168	168	0
12	Tezpur	D-047	Harchurah	Exempted	824	128	0	128	127	1
13	Tezpur	D-080	Pertabghur	Exempted	1490	431	9	422	368	54
14	Tezpur	D-014	Bettybari	Exempted	837	92	0	92	92	0
15	Tezpur	D-094	Tarajulie	Exempted	1048	204	0	204	204	0
16	Tezpur	N-008	Jiajuri	Exempted	462	91	7	84	66	18
17	Tezpur	N-017	Nonoi	Exempted	1101	228	0	228	228	0
18	Silchar	C-019	Burtoll	Exempted	1433	306	0	306	306	0
19	Silchar	C-057	Koomber	Exempted	1364	260	10	250	222	28
20	Silchar	C-094	Ruttonpore	Exempted	608	39	0	39	23	16
21	Silchar	C-052	Kalinagar	Exempted	302	71	5	66	65	1
22	Silchar	C-021	Chandighat	Exempted	1086	80	6	74	73	1
Total						4169	128	4041	3368	673

Source: Information furnished by TEs

Appendix-1.12
(Paragraph reference: 1.3.10.3)
Investment-SOP

SI No.	Pattern	Exposure allowed	Instruments to be considered
1	Central and State Category	45-65 per cent	- x GOI Dated Securities - x Treasury Bills - x GOI Special Bonds - x Central Guaranteed Bonds - x Gilt Mutual Funds - x State Development Loans - x State Guaranteed Paper
2	Corporate Bonds	35-45 per cent	- Listed Private/ PSU/PFI Bonds - x Basel III Tier I and Tier II Bonds - x Term Deposits of schedule commercial banks (of 1 year & more tenor) - x Infrastructure and Housing Bonds - x Debt Mutual Funds - x Rupee Bonds issued by Multi-lateral agencies being IBRD, IFC and Asian Bank
3	Money Market Instruments	0-5 per cent	- x Certificate of Deposits - x Commercial Papers - x Units of Liquid Mutual Funds - x Term Deposits in scheduled commercial banks of upto 1 year duration
4	Equity related investments	5 -15 per cent	- Equity Shares - x Equity Linked Mutual Fund - x Exchange Traded Funds & Index Funds (for Sensex/Nifty) - x Exchange Traded Derivatives
5	Asset Backed Securities	0-5 per cent	- CMBS, RMBS - x Units of REITs - x Asset Backed Securities - x Units of Infrastructure Investment Trusts

Source: Information furnished by ATEPFO

Appendix-1.13

(Paragraph reference:1.3.17)

Comparison of social security benefits provided under EPFO and ATEPFO

Name of the scheme	Criteria	EPFO	ATEPFO	Audit Comments
Provident Fund	Wages	Employees drawing wages up to ₹15,000 directly or indirectly from the employer.	Employees/workers drawing wages up to ₹15,000.	Both the organisations have similar eligibility criteria for membership to the Fund.
	Rate of contribution	Employer: 3.67 per cent of wages. Employee: 12 per cent of wages.	Employer: 12 per cent of wages and Employee: 12 per cent of wages.	The employer contributed more and accumulated PF balance at cessation of service/death is more in case of ATEPFO.
	Rate of Interest on PF accumulation	Interest is calculated on the closing balance of each month during a financial year.	Interest is calculated on the closing balance of previous financial year.	Accrual of interest at the end of financial year in EPFO is more as compared to that of ATEPFO.
	Advances from Fund	PF subscriber can avail the facility of advance only in the form of Non Refundable Advance (NRA).	PF subscriber can avail the facility of advance in the form of NRA and Temporary Advance. ATEPFO charged interest @ 4 per cent per annum on Temporary Advance.	Extra burden of interest on employees under ATEPFO
	Year	Rate of interest allowed on PF balance during the year (In percentage)		EPFO allowed higher rate of interest on PF balance during the entire five year period (2017-18 to 2021-22) yielded more interest on the PF balance of subscriber's account as compared to ATEPFO.
	2017-18	8.55	7.00	
	2018-19	8.65	7.50	
	2019-20	8.50	7.00	
	2020-21	8.50	7.00	
	2021-22	8.10	7.00	
Pension scheme	Contribution to Pension Fund	Employer: 8.33 per cent of wages	Employer: No contribution. Accrued interests on PF investment are transferred to Pension Fund annually.	The share of PF interest accrued from investment transferred to Pension fund to meet the pension liability. Moreover, the annual interest earned on PF investment for Pension fund is also added to fund. Share of interest transferred to Pension fund plus interest earned on portion of PF Fund investment for Pension Fund affected the PF balance of the subscribers. In case of EPFO, pension liability is met from the PF contribution of 8.33 per cent of total wages by the employer. In both cases family Pension liability is met by GoI.

Name of the scheme	Criteria	EPFO	ATEPFO	Audit Comments
	Eligibility Criteria	Benefits of pension is extended after completion of 10 years of continuous qualifying service.	Benefits of pension extended after completion of 10 years of continuous qualifying service but only after attainment of 50 years of age.	EPFO provided more social security cover due to absence of minimum age limit as compared to ATEPFO where minimum requirement for availing pensionary benefits onattaining of 50 years of age.
	Commencement of Monthly pension	Monthly pension allowed on attaining the age of 58 years but provision of early pension is also available after 50 years of age.	Monthly pension allowed only on attainment of age of 58 years.	Benefits of receipt of early pension after 50 years along with provision of widow/widower pension is available under EPFO. This is not available under the scheme of ATEPFO.
		Pension is eligible till the death of the retired employee and thereafter 50 <i>per cent</i> of member's pension to the Nominee (widow/ widower), 25 <i>per cent</i> of the widow/widower pension to maximum of two children at a time till attaining the age of 25 years.	Pension is eligible for 12 years only. In the event of death of the pensioner after cessation, the nominee (whether minor or major) will get the monthly pension for remaining period upto 12 years only.	More social security cover for pensioner and spouse(life time), and two children till 25 years of age under EPFO. The age limit of pension upto 12 years only and provision of children(son/daughter) till 18 and 21 years of age respectively.
	Weightage in pensionable service	Weightage of 2 years service on attainment of age of 58 years and rendering service for 20 years or more.	No such provision exists.	Extra pensionable service for two years means, higher pension amount in EPFO, which is not available under ATEPFO.
	Disability Pension	Minimum of ₹250 subject to amount of pension calculated as if the member retires on the day of attaining disability, whichever is more.	₹60 (Fixed)	Disability pension is four times more under EPFO as compared to that of ATEPFO.
	Monthly Pension	Monthly Pension = (Pensionable salary*Pensionable service)/70 Pensionable salary = Average salary of last 60 months	Monthly Pension= $7\frac{1}{2}$ <i>per cent</i> on the PF balance annually for 12 years <i>i.e.</i> , 90 <i>per cent</i> of total PF accumulation at the time of settlement are paid on equal monthly instalments for 12 years. Commutation: 33 <i>per cent</i> of total amount of admissible pension.	Under ATEPFO, as the value of monthly pension is calculated on the basis of PF balance available at the time of cessation, any withdrawal (Non-refundable advance) from Provident fund during the year will reduce the value of monthly pension and commutation pension admissible at the time of settlement. Under EPFO, pensionable salary is the basis of value of pension calculation.

Name of the scheme	Criteria	EPFO	ATEPFO	Audit Comments
Family pension scheme)	Qualification and Minimum period of contribution	Death while in service after one month of continuous membership to the fund.	Death while in service after one year of continuous membership to the fund.	Qualifying service for benefits of family pension is more relaxed in EPFO as compared to ATEPFO.
	Admissible amount of Family pension	Family Pension admissible= ₹2901/- per month(Max)	PF balance at the time of death. Maximum Family pension admissible = ₹1,500 for PF balance upto ₹10.00 lakh and above.	Amount of maximum monthly family pension is higher in EPFO.
	Family pensioner	Nominee (Spouse) till the date of death along with maximum of two Children at a time upto 25 years of age.	Nominee (Spouse) till the date of death/Eldest Child at a time (Son upto 18 years and daughter till marriage or attaining the age of 21 years whichever is earlier).	More social security covers for children and longer period under EPFO.
Deposit Linked Insurance Scheme	(i) Period of membership	12 months continuous service prior to date of death.	Having a minimum balance of ₹1,000 at credit on the day of death irrespective of any period of membership.	(i) Qualifying service more relaxed in ATEPFO. (ii) The maximum and minimum amount of DLI benefits extended by the EPFO is higher than that of ATEPFO.
	(ii)Benefits	Ranges from ₹2.5 lakh (Min) to ₹7.0 lakh (Max) on the basis of PF accumulation at the time of death.	Ranges from ₹1 lakh (Min) to ₹2 lakh (Max) on the basis of PF accumulation at the time of death.	
Gratuity Scheme	Calculation of benefits	No provision made in the Act	ATEPFO extended gratuity benefits subject to minimum of ₹1,000 and maximum of ₹10.00 lakh.	Additional benefits to the subscribers under ATEPFO with five years continuous service as per calculation method adopted.
Online facility	Submission of claims, online enquiry and receipt of PF statement.	Centralised database of subscriber existed. Annual PF statement can be obtained online. Provision of E-passbook and submission of digital life certificate existed in EPFO. Online facility available for checking the status of claims, grievances submitted by the users.	No database of subscribers details existed under ATEPFO. Subscribers could not obtain Annual PF statement or any other information related to PF, grievances etc. Life certificate are to be submitted through garden every year. Online portal is only for claim settlement at the time of cessation of service/ death.	Due to existence of central database, online information are provided by EPFO. ATEPFO only have online claim settlement portal and could not provide subscribers data and Annual PF balances through online. These are being maintained by TEs.
Grievance redressal Mechanism	Settlement of grievances	EPFO is having Online Grievance Redressal system and provided toll free numbers which unable subscribers to file and track their grievances on real time basis.	Facility of Online Grievance Redressal system and Toll free number did not exist in ATEPFO. Mobile number of nodal officers of zonal/ Inspectorate offices were provided to receive grievances.	Absence of online Grievance Redressal system unable the beneficiaries of ATEPFO the facility of checking grievances status at any time after expiry of prescribed time limit of 30 days.

Source: Information furnished by ATEPFO and EPFO

Appendix-1.14

(Reference to paragraph-1.4.2 & 1.4.2.1 & 1.4.8.1)

District-wise Public Health Institutions (based on last census population 2011) in Assam as of March 2022

Sl. No.	District	Population	Required as per IPHS Norm								Available as per RHS 2021-22								Shortage as per IPHS Norms Shortage (-)/excess (+)								Shortage (-)/excess (+) health institution in percent (%)								Excess (+)/ less (-) population covered by an institution as per IPHS norm			
			DHs	SDH	CHC	PHC	SC	Total required	DHs	SDH	CHC	PHC	SC	Total available	DHs	SDH	CHC	PHC	SC	Total available	DHs	SDH	CHC	PHC	SC	Total	DHs	SDH	CHC	PHC	SC	Total	CHC	PHC	SC			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30									
1	Kokrajhar (sixth schedule-Area)	887142	1	1	11	44	296	353	1	1	2	46	161	211	0	0	-9	2	-135	-142	0	0	-82	5	-46	-40	363571	-714	2510									
2	Dhubri	1394144	1	2	12	46	279	340	1	1	7	34	192	235	0	-1	-5	-12	-87	-105	0	-50	-42	-26	-31	-31	79163	11004	2261									
3	Goalpara	1008183	1	2	8	34	202	247	1	0	7	37	155	200	0	-2	-1	3	-47	-47	0	-100	-13	9	-23	-19	24026	-2752	1504									
4	Barpeta	1693622	1	3	14	56	339	413	1	1	11	50	264	327	0	-2	-3	-6	-75	-86	0	-67	-21	-11	-22	-21	33966	3872	1415									
5	Morigaon	957423	1	2	8	32	191	234	1	0	6	34	122	163	0	-2	-2	2	-69	-71	0	-100	-25	6	-36	-30	39571	-1841	2848									
6	Nagaon	1892550	1	3	16	63	379	462	1	0	13	72	258	344	0	-3	-3	9	-121	-118	0	-100	-19	14	-32	-26	25581	-3715	2335									
7	Somitpur	1311619	1	2	11	44	262	320	1	0	6	29	146	182	0	-2	-5	-15	-116	-138	0	-100	-45	-34	-44	-43	98603	15228	3984									
8	Lakhimpur	1042137	1	2	9	35	208	255	0	1	9	29	149	188	-1	-1	0	-6	-59	-67	-100	-50	0	-17	-28	-26	4207	5936	1994									
9	Dhemaji	686133	1	1	6	23	137	168	1	0	5	23	98	127	0	-1	-1	0	-39	-41	0	-100	-17	0	-28	-24	17227	-168	2001									
10	Tinsukia	1327929	1	2	11	44	266	324	1	1	8	22	166	198	0	-1	-3	-22	-100	-126	0	-50	-27	-50	-38	-39	45991	30360	3000									
11	Dibrugarh	1326335	1	2	11	44	265	323	0	0	10	31	234	275	-1	-2	-1	-13	-31	-48	-100	-100	-9	-30	-12	-15	12634	12785	668									
12	Sivasagar	692435	1	1	6	23	138	169	1	1	2	27	150	181	0	0	-4	4	12	12	0	0	-67	17	9	7	226218	-4354	-384									
13	Jorhat	924952	1	2	8	31	185	227	0	1	6	36	110	153	-1	-1	-2	5	-75	-74	-100	-50	-25	16	-41	-33	34159	-4307	3409									
14	Golaghat	1066888	1	2	9	36	213	261	1	1	9	39	143	193	0	-1	0	3	-70	-68	0	-50	0	8	-33	-26	-1457	-2644	2461									
15	Karbi Anglong (sixth schedule-)	660955	1	1	8	33	220	263	0	0	6	24	115	145	-1	-1	-2	-9	-105	-118	-100	-100	-25	-27	-48	-45	30159	7540	2747									
16	Dima Hasao (sixth schedule-Area)	214102	1	0	3	11	71	86	1	0	3	12	76	92	0	0	0	1	5	6	0	0	0	9	7	7	-8633	-2158	-183									
17	Cachar	1736617	1	3	14	58	347	423	1	0	7	35	270	313	0	-3	-7	-23	-77	-110	0	-100	-50	-40	-22	-26	128088	19618	1432									
18	Karimganj	1228686	1	2	10	41	246	300	1	0	7	29	232	269	0	-2	-3	-12	-14	-31	0	-100	-30	-29	-6	-10	55527	12368	296									
19	Hailakhandi	659296	1	1	5	22	132	161	1	0	4	13	107	125	0	-1	-1	-9	-25	-36	0	-100	-20	-41	-19	-22	44824	20715	1162									
20	Bongaigaon	738804	1	1	6	25	148	181	1	0	4	29	108	142	0	-1	-2	4	-40	-39	0	-100	-33	16	-27	-22	64701	-4524	1841									

Sl. No.	District	Population	Required as per IPHS Norm						Available as per RHS 2021-22						Shortage as per IPHS Norms Shortage (-)/excess (+)						Shortage (-)/excess (+) health institution in percent (%)						Excess (+)/less (-) population covered by an institution as per IPHS norm		
			DHs	SDH	CHC	PHC	SC	Total required	DHs	SDH	CHC	PHC	SC	Total available	DHs	SDH	CHC	PHC	SC	Total available	DHs	SDH	CHC	PHC	SC	Total	CHC	PHC	SC
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
21	Chirang (sixth schedule-Area)	482162	1	1	6	24	161	193	1	0	4	24	87	116	0	-1	-2	0	-74	-77	0	-100	-33	0	-46	-40	541	-9910	542
22	Kamrup (R)	1517542	1	3	13	51	304	372	1	1	13	65	280	360	0	-2	0	14	-24	-12	0	-67	0	27	-8	-3	-3266	-6653	420
23	Kamrup (M)	1253938	1	2	10	42	251	306	1	0	3	48	50	102	0	-2	-7	6	-201	-204	0	-100	-70	14	-80	-67	297979	-3876	20079
24	Nalbari	771639	1	1	6	26	154	188	1	0	11	44	124	180	0	-1	5	18	-30	-8	0	-100	83	69	-19	-4	-49851	-12463	1223
25	Baksa (sixth schedule-Area)	950075	1	2	12	48	317	380	1	0	8	35	157	201	0	-2	-4	-13	-160	-179	0	-100	-33	-27	-50	-47	-1241	-2855	1051
26	Darang	928500	1	2	8	31	186	228	1	0	7	34	159	201	0	-2	-1	3	-27	-27	0	-100	-13	10	-15	-12	12643	-2691	840
27	Udalguri (sixth schedule-Area)	831668	1	1	10	42	277	331	1	0	7	24	150	182	0	-1	-3	-18	-127	-149	0	-100	-30	-43	-46	-45	-1190	4653	544
28	South Salmara	555114	1	1	5	19	111	137	0	1	2	7	51	61	-1	0	-3	-12	-60	-76	-100	0	-60	-63	-54	-55	197557	59302	7885
29	Hojai	931218	1	2	8	31	186	228	1	0	5	7	94	107	0	-2	-3	-24	-92	-121	0	-100	-38	-77	-49	-53	106244	113031	6907
30	Majuli	167304	1	0	1	6	33	41	1	0	2	8	34	45	0	0	1	2	1	4	0	0	100	33	3	10	3652	913	1921
31	Biswanath	612491	1	1	5	20	122	149	0	2	3	26	139	170	-1	1	-2	6	17	21	-100	100	-40	30	14	14	124164	3557	1406
32	West Karbi Anglong (sixth schd)	295358	1	0	4	15	98	118	0	1	2	18	50	71	-1	1	-2	3	-48	-47	-100	100	-50	20	-49	-40	67679	-3591	2907
33	Charidao	458615	1	1	4	15	92	113	0	1	2	19	70	92	-1	0	-2	4	-22	-21	-100	0	-50	27	-24	-19	149308	4138	3552
	Total	31205576	33	52	278	1115	6816	8294	25	14	201	1010	4701	5951	-8	-38	-77	-105	-2115	-2343	-24	-73	-28	-9	-31	-28	44406	3372	2142

Source: Departmental records.

Appendix-1.15
{Reference to paragraph 1.4.2.2(i) & 1.4.11.1}
District Hospital wise availability of service

Sl. No.	Name of District Hospital	Name of Mandatory Department											Available item	Non availability
		ENT	General Medicine	Paediatrics	General surgery	Ophthalmology	Dental	Obstetrics	Gynaecology	Psychiatry	Orthopaedics	Dermatology & Venereology		
1	Baksa DH	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	No	No	6	5
2	Barpeta DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	9	2
3	Bongaigaon DH	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	8	3
4	Cachar DH	Yes	Yes	Yes	No	No	Yes	Yes	No	No	No	Yes	6	5
5	Chirang DH	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	6	5
6	Darrang DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	9	2
7	Dhemaji DH	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No	7	4
8	Dhubri DH	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	No	7	4
9	Dima Hasao DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	8	3
10	Goalpara DH	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	10	1
11	Golaghat DH	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	8	3
12	Hailakandi DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	9	2
13	Hojai DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	10	1
14	Kamrup DH	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	7	4
15	Kamrup (M) DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	11	0
16	Karimganj DH	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	No	8	3
17	Kokrajhar DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	11	0
18	Majuli DH	Yes	No	No	No	Yes	Yes	No	Yes	No	No	No	4	7
19	Morigaon DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	10	1

Sl. No.	Name of District Hospital	Name of Mandatory Department											Available item	Non availability
		ENT	General Medicine	Paediatrics	General surgery	Ophthalmology	Dental	Obstetrics	Gynaecology	Psychiatry	Orthopaedics	Dermatology & Venereology		
20	Nagaon DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	11	0
21	Nalbari DH	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	7	4
22	Sivasagar DH	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	10	1
23	Sonitpur DH	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	9	2
24	Tinsukia DH	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	9	2
25	Udalguri DH	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	8	3

Source: Departmental records.

Departmental figure: Note: In addition to above in selected five DHs (1) Social Services in Civil Hospital (i) Kokrajhar, and (ii) DHs Kamrup (M), (2) Postpartum in Civil Hospital (i) Nagaon, (ii) Tinsukia, (iii) Kokrajhar, and (iv) DHs Kamrup (M), (3) Neonatology in Civil Hospital (i) Hailakandi, (ii) Nagaon, (iii) Kokrajhar, and (iv) DHs Kamrup (M), and (4) Ayush in (i) Nagaon services are available.

Appendix-1.16
{Reference to paragraph 1.4.2.2(ii)}
OPD Services in CHCs

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
1	Baksa	Barama CHC	Nil	Nil	Nil	Nil	Nil	Yes	Yes	Yes
2	Baksa	Barama MH	Nil	Nil	Nil	Nil	Yes	Nil	Yes	Yes
3	Baksa	Jalah CHC	Nil	Yes	Nil	Nil	Nil	Nil	Yes	Yes
4	Baksa	Salbari MH	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
5	Baksa	Goreswar CHC	Nil	Nil	Nil	Nil	Yes	Nil	Yes	Yes
6	Baksa	Jogen Basumatary Memorial	Nil	Nil	Nil	Nil	Nil	Yes	Yes	Yes
7	Baksa	Nagrijiuli MH	Nil	Nil	Nil	Nil	Nil	Yes	Yes	Yes
8	Baksa	Tamulpur CHC	Nil	Nil	Nil	Yes	Nil	Nil	No	Yes
9	Barpeta	Barpeta Road CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
10	Barpeta	Bhawanipur CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
11	Barpeta	Howly CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
12	Barpeta	Majgaon MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
13	Barpeta	Arukhetri CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
14	Barpeta	Bhulukadoba MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
15	Barpeta	Chandmama MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
16	Barpeta	Sorbhog CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
17	Barpeta	Mandia MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
18	Barpeta	Bhaktardoba MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
19	Barpeta	Baghmara CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
20	Biswanath	Borgang MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
21	Biswanath	Balichang MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
22	Biswanath	Kalabari MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
23	Bongaigaon	M G MH	Nil	Nil	Yes	Nil	Yes	Nil	Nil	Yes
24	Bongaigaon	Bidyapur CHC	Nil	Nil	Nil	Nil	Nil	Yes	Nil	Yes
25	Bongaigaon	M G MH, Manikpur	Nil	Nil	Nil	Yes	Nil	Yes	Nil	Yes
26	Bongaigaon	Abhayapuri CHC	Nil	Nil	Nil	Nil	Yes	Yes	Nil	Yes
27	Cachar	MG MH Chibitabichia	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
28	Cachar	M.G.MH Palonghat	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
29	Cachar	Kalaini CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
30	Cachar	Katigora MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
31	Cachar	M.G. MH Kachudaram	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
32	Cachar	MG MH Choto Dudhpatal	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
33	Cachar	MG MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
34	Charaideo	Lakwa MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
35	Charaideo	Sapekhata MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
36	Chirang	Mahatma Gandhi Subhajibhar MH	Nil	Nil	Nil	Yes	Nil	Yes	Yes	Nil
37	Chirang	Bhetagaon CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
38	Chirang	Bengtol CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
39	Chirang	Kashikotra MH	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Nil
40	Darrang	Janaram Chowka Anaram MH	Yes	Yes	No	No	No	Yes	Yes	Yes
41	Darrang	Kharupetia CHC	No	No	No	No	Yes	Yes	Yes	Yes
42	Darrang	Kunwari Pukhuri MH	No	No	No	Yes	Yes	Yes	Yes	Yes
43	Darrang	Deomoni CHC	No	No	No	No	Yes	No	Yes	Yes
44	Darrang	Duni	No	No	No	Yes	No	Yes	Yes	Yes
45	Darrang	Baznapathar CHC	No	No	No	No	No	No	No	Yes
46	Darrang	Sipazhar CHC	No	No	Yes	No	Yes	Yes	Yes	Yes
47	Dhemaji	Bengenagarah CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
48	Dhemaji	Machkhowa	Nil	Yes	Nil	Nil	Nil	Yes	Yes	Yes
49	Dhemaji	Gogamukh CHC/PHC	Nil	Yes	Nil	Nil	Nil	Yes	Yes	Yes
50	Dhemaji	Jonai CHC	Nil	Nil	Nil	Nil	Yes	Nil	Yes	Yes
51	Dhemaji	Silapathar Model Hospital	Nil	Yes	Nil	Yes	Yes	Nil	Yes	Yes
52	Dhubri	Chapar CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
53	Dhubri	Gauripur CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
54	Dhubri	Moterjhar MGMH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
55	Dhubri	Agomoni CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
56	Dhubri	Halakura CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
57	Dhubri	Bagribari Model Hospital	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
58	Dhubri	Fokirgonj MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
59	Dibrugarh	Jokai Model Hospital	NIL	Yes	NIL	NIL	NIL	NIL	YES	YES
60	Dibrugarh	Kalakhowa Model Hospital	NIL	NIL	NIL	Yes	Yes	NIL	NO	NO

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
61	Dibrugarh	Lengeri Model Hospital	Yes	NIL	NIL	NIL	NIL	NIL	YES	YES
62	Dibrugarh	Tiloi CHC	Yes	Yes	Nil	Yes	Yes	NIL	YES	YES
63	Dibrugarh	Naharani CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
64	Dibrugarh	Naharkatia CHC	NIL	NIL	NIL	NIL	NIL	NIL	NO	Yes
65	Dibrugarh	Sassoni CHC	NIL	NIL	NIL	NIL	NIL	NIL	NO	NO
66	Dibrugarh	Rajgarh CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
67	Dibrugarh	MG MH Chabua	NIL	NIL	NIL	Yes	Yes	NIL	YES	YES
68	Dibrugarh	MG MH Tengakhata	NIL	NIL	NIL	Yes	Yes	Yes	YES	YES
69	Dima Hasao	Umrangso CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
70	Dima Hasao	Langting	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
71	Dima Hasao	Maibang CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
72	Goalpara	Ambari Bazar Model Hospital	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
73	Goalpara	Joleswar	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
74	Goalpara	Lakhipur CHC/BPHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
75	Goalpara	Matia Model Hospital	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
76	Goalpara	Dudhoni FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
77	Goalpara	Bikali Model Hospital	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
78	Goalpara	Rangjuli CHC/BPHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
79	Golaghat	Kohora Model Hospital	Nil	Yes	Nil	Nil	Nil	Yes	Yes	Yes
80	Golaghat	Charingia CHC	Nil	Nil	Nil	Yes	Nil	Nil	Nil	Yes
81	Golaghat	Khumtai Model Hospital	Nil	Nil	Nil	Nil	Nil	Yes	Nil	Yes
82	Golaghat	Ali Kachamari Model Hospital	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Yes
83	Golaghat	Ali Merpani CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
84	Golaghat	Dergaon CHC	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Yes
85	Golaghat	Nahardonga Grant MH	Nil	Nil	Nil	Yes	Yes	Nil	Yes	Yes
86	Golaghat	Sarupathar CHC	Nil	Yes	Nil	Nil	Nil	Nil	Nil	Nil
87	Golaghat	Uriamghat MH	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
88	Hailakandi	Algapur MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
89	Hailakandi	Mohanpur CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
90	Hailakandi	MG MH Katlicherra	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
91	Hailakandi	Lala CHC	Yes	Nil	Nil	Nil	Nil	Yes	Nil	Yes
92	Hojai	Hojai	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
93	Hojai	Jugijan MG MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
94	Hojai	Doboka	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
95	Hojai	Lunding FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
96	Hojai	Udali MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
97	Jorhat	Kahar Gaon MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
98	Jorhat	Nagajanka CHC	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Yes
99	Jorhat	Bhogamukh MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
100	Jorhat	Teok FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
101	Jorhat	Nakachari MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
102	Jorhat	Borholla CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
103	Kamrup	Azara CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
104	Kamrup	Moina khurung MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
105	Kamrup	Rani SD/ CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
106	Kamrup	Bamunigaon	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
107	Kamrup	Boko CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
108	Kamrup	Chhaygaon CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
109	Kamrup	Goroimari CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
110	Kamrup	Hajo CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
111	Kamrup	Kamalpur MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
112	Kamrup	Bezera CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
113	Kamrup	Rangia MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
114	Kamrup	Sualkuchi CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
115	Kamrup	Mirza CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
116	Kamrup Metro	Maternity and Child Welfare Hospital, Dhirenpara	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
117	Kamrup Metro	Khetri CHC	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Yes
118	Kamrup Metro	Pandu FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
119	Karbi Anglong	Bokajan CHC	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Yes
120		Deihori MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
121	Karbi Anglong	Balijuri MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
122		Bokolia CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
123	Karbi Anglong	Dentaghat CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
124		Howraghat CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
125	Karimganj	Girishganj MG MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
126	Karimganj	Srigouri CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
127	Karimganj	Baroigram MG MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
128	Karimganj	Hatikhira C.H.C.	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
129	Karimganj	Patharkandi MG MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
130	Karimganj	Patherkandi CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
131	Karimganj	Dullavcherra MG MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
132	Kokrajhar	Dotma CHC	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Yes
133	Kokrajhar	Kachugaon CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
134	Lakhimpur	Bihpuria CHC	Nil	Yes	Nil	Nil	Nil	Nil	Yes	Yes
135	Lakhimpur	Bongalmora CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
136	Lakhimpur	Laluk MH	Nil	Yes	Nil	yes	Nil	Yes	Yes	Yes
137	Lakhimpur	Boginodi MH	Nil	Nil	Nil	Nil	Yes	Nil	Yes	Yes
138	Lakhimpur	Dhalpur CHC	Nil	Nil	Nil	Nil	Nil	Yes	Yes	Yes
139	Lakhimpur	Narayanpur MH	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
140	Lakhimpur	Ghilamora CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
141	Lakhimpur	Nawboicha CHC	Nil	Yes	Nil	Nil	Yes	Nil	Yes	Yes
142	Lakhimpur	Telahi MH	Nil	Nil	Yes	Nil	Nil	Nil	Yes	Yes
143	Majuli	Jengraimukh MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
144	Majuli	Kamalabari CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
145	Marigaon	Bhurbandha MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
146	Marigaon	Chabukdhara CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
147	Marigaon	Dolongghat MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
148	Marigaon	Nakhola MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
149	Marigaon	Laharighat MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
150	Marigaon	Moirabari CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
151	Nagaon	Raha Rantholi CHC	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Yes
152	Nagaon	Bebejia CHC	Nil	Nil	Nil	Nil	Yes	Nil	Yes	Yes
153	Nagaon	Ujaragaon MH	Nil	Nil	Nil	Nil	Yes	Nil	Yes	Yes
154	Nagaon	Dhing FRU	Nil	Yes	Yes	Yes	Yes	Yes	Yes	Yes
155	Nagaon	Jakhalabandha FRU	Nil	Yes	Yes	Yes	Yes	Nil	Yes	Yes

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
156	Nagaon	Kachua MH	Nil	Yes	Nil	Yes	Nil	Yes	Yes	Yes
157	Nagaon	Kampur FRU	Nil	Nil	Nil	Nil	Yes	Yes	Yes	Yes
158	Nagaon	Kondoli MH	Nil	Yes	Nil	Yes	Nil	Yes	Yes	Yes
159	Nagaon	Bamuni CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
160	Nagaon	Kawaimari FRU	Nil	Nil	Yes	Nil	Yes	Nil	Yes	Yes
161	Nagaon	Mowamari MH	Nil	Yes	Nil	Yes	Yes	Yes	Yes	Yes
162	Nagaon	Rupohi MH	Nil	Yes	Nil	Nil	Yes	Nil	Yes	Yes
163	Nagaon	Uluwani CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
164	Nalbari	Bornoddi CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
165	Nalbari	Chamata CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
166	Nalbari	Kakaya CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
167	Nalbari	MG MH Belsor	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
168	Nalbari	Khatikuchi MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
169	Nalbari	Kalag CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
170	Nalbari	Bhangnamari CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
171	Nalbari	MG MH Adabari	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
172	Nalbari	Makhibaha MH Tihu	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
173	Nalbari	Tihu FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
174	Nalbari	Mukalmua CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
175	Sivasagar	Demow MH	Nil	Yes	Nil	Yes	Yes	Nil	Yes	Yes
176	Sivasagar	Amguri CHC	Nil	Nil	Nil	Nil	Nil	Nil	Yes	Yes
177	Sonitpur	Chariduar	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
178	Sonitpur	Ghoramari MH Kasumata	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
179	Sonitpur	Dhekiajuli	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
180	Sonitpur	Sirajuli MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
181	Sonitpur	Kusumtala MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
182	Sonitpur	North Jamuguri	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
183	South Salmara	Mankachar CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
184		South Salmara TUMNI	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
185	Tinsukia	Mohkhuli MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
186	Tinsukia	Dangori CHC	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Yes
187	Tinsukia	Doomdooma FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes

Sl	Name of District	Name of CHC	General Medicine	Paediatric	General Surgery	Dental	Obstetrics & Gynaecology	AYUSH	Emergency	Laboratory Services
188	Tinsukia	Phillobari MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
189	Tinsukia	Digboi CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
190	Tinsukia	Margherita FRU	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
191	Tinsukia	MG Kothalguri MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
192	Tinsukia	Ghumtibil MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
193	Udalguri	Bhergaon MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
194	Udalguri	Khoirabari CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
195	Udalguri	Mahaliapara MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
196	Udalguri	Orang CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
197	Udalguri	Rowta MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
198	Udalguri	Kalaigaon MH	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
199	Udalguri	Tangla CHC	Yes	Nil	Nil	Nil	Nil	Nil	Yes	Yes
200	West Karbi Anglong	Donkamokam CHC	Nil	Nil	Yes	Nil	Yes	Yes	Yes	Yes
201		Kheroni MH	Nil	Yes	Nil	Nil	Yes	Yes	Yes	Yes

Source: Departmental records.

Appendix-1.17
{Reference to paragraph 1.4.2.2(iii) & 1.4.2.2(iv)}

Availability of Beds in District Hospital along with Maternal & Child care Beds (M&CC)

Sl. No	Name of District	Population (Census 2011)	Requirement of bed (IPHS Norm)	Beds available	Excess (+)/ shortage (-)	Percentage of excess(+)/Shortage (-)	Requirement of M&CC bed as per IPHS norms	M&CC Beds available	Excess(+)/shortage(-) of earmarked M&CC beds
1	Kokrajhar	887142	244	200	-44	-18	78	84	(+)6
2	Dhubri	1394144	383	300	-83	-22	108	160	(+)52
3	Goalpara	1008183	277	200	-77	-28	78	46	-32 (41%)
4	Barpeta	1693622	466	500	34	7	193	34	-159 (82%)
5	Morigaon	957423	263	110	-153	-58	NC	NC	NC
6	Nagaon	1892550	520	397	-123	-24	108	152	(+)44
7	Sonitpur	1311619	361	216	-145	-40	108	84	-24 (22%)
8	Tinsukia	1327929	365	252	-113	-31	108	100	-8 (7%)
9	Dhemaji	686133	189	100	-89	-47	NC	NC	NC
10	Sivasagar	692435	190	362	172	90	108	70	-38 (35%)
11	Golaghat	1066888	293	120	-173	-59	NC	NC	NC
12	Dima Hasao	214102	59	100	41	70	NC	NC	NC
13	Cachar	1736617	478	100	-378	-79	NC	NC	NC
14	Karimganj	1228686	338	100	-238	-70	NC	NC	NC
15	Hailakhandi	659296	181	100	-81	-45	NC	NC	NC
16	Bongaigaon	738804	203	200	-3	-2	78	65	-13 (17%)
17	Chirang	482162	133	100	-33	-25	NC	NC	NC
18	Kamrup	1517542	417	500	83	20	193	35	-158 (82%)
19	Kamrup (M)	1253938	345	115	-230	-67	NC	NC	NC
20	Nalbari	771639	212	500	288	136	193	100	-93 (48%)
21	Baksa	950075	261	107	-154	-59	NC	NC	NC
22	Darang	928500	255	250	-5	-2	108	100	-8 (7%)
23	Udalguri	831668	229	200	-29	-13	78	42	-36 (46%)
24	Hojai	931218	256	200	-56	-22	78	26	-52 (67%)
25	Majuli	167304	46	100	54	117	DNC	DNC	DNC
	Total	25329619	6966	5429	(-)1537	(-)22	1617 (1323)	1098 (702)	(-)519 (32%) {(-)621(46%)}

Source: Departmental records.

Appendix-1.18
{Reference to paragraph-1.4.2.2(vi)}

Overall Status of Human Resources in State Public Health Sector

Sl. No.	Name of district	Sanctioned					Man in position					Shortage(-)/excess (+)					Percentage of shortage(-)/excess (+)			
		Doctors/ specialist	Nurse	Para- medics	Others	Total	Doctors/ specialist	Nurse	Para- medics	Others	Total	Doctors/ specialist	Nurse	Para- medics	Others	Total	Doctors	Nurses	Para- medics	Overall Shortage %
1	Cachar	378	581	571	112	1642	125	379	300	59	863	(-253	(-202	(-271	(-53	(-779	(-67	(-35	(-47	(-47
2	Kamrup (M)	64	122	80	102	368	59	115	79	93	346	(-5	(-7	(-1	(-9	(-22	(-8	(-6	(-1	(-6
3	Kokrajhar	152	300	411	361	1224	58	220	346	291	915	(-94	(-80	(-65	(-70	(-309	(-62	(-27	(-16	(-25
4	Tinsukia	157	390	377	300	1224	70	248	273	170	761	(-87	(-142	(-104	(-130	(-463	(-55	(-36	(-28	(-38
5	Jorhat	369	718	814	283	2184	237	560	586	208	1591	(-132	(-158	(-228	(-75	(-593	(-36	(-22	(-28	(-27
6	Nagaon	250	700	660	597	2207	185	550	473	356	1564	(-65	(-150	(-187	(-241	(-643	(-26	(-21	(-28	(-29
7	Karbi Anglong	459	790	512	569	2330	230	685	479	516	1910	(-229	(-105	(-33	(-53	(-420	(-50	(-13	(-6	(-18
8	Hailakandi	102	298	213	208	821	56	170	107	109	442	(-46	(-128	(-106	(-99	(-379	(-45	(-43	(-50	(-46
9	Majuli	28	30	11	98	167	6	1	1	8	16	(-22	(-29	(-10	(-90	(-151	(-79	(-97	(-91	(-90
10	Hojai	68	190	100	15	373	44	100	57	12	213	(-24	(-90	(-43	(-3	(-160	(-35	(-47	(-43	(-43
11	Baksa	84	105	266	3	458	76	122	254	3	455	(-8	(+17	12	0	3	(-10	(-16	(-5	(-1
12	Biswanath Chariali	15	176	8	27	226	9	114	6	7	136	(-6	(-62	(-32	(-20	(-90	(-40	(-35	(-25	(-40
13	Barpeta	77	497	591	38	1203	48	399	545	31	1023	(-29	(-98	(-46	(-7	(-180	(-38	(-20	(-8	(-15
14	Nalbari	183	363	241	219	1006	144	285	233	196	858	(-39	(-78	(-8	(-23	(-148	(-21	(-21	(-3	(-15
15	Bongaigaon	93	247	78	174	592	59	164	48	123	394	(-34	(-83	(-30	(-51	(-198	(-37	(-34	(-38	(-33
16	Dibrugarh	545	911	402	1123	2981	545	667	314	718	2244	0	(-244	(-88	(-405	(-737	0	(-27	(-22	(-25
17	Charaideo	58	154	149	74	435	26	60	88	20	194	(-32	(-94	(-61	(-54	(-241	(-55	(-61	(-41	(-55
18	Chirang	49	76	223	9	357	36	50	176	7	269	(-13	(-26	(-47	(-2	(-88	(-27	(-34	(-21	(-25
19	Darrang	25	100	17	66	208	18	84	17	46	165	(-7	(-16	0	(-20	(-43	(-28	(-16	0	(-21
20	Dhemaji	93	228	189	122	632	56	168	128	81	433	(-37	(-60	(-61	(-41	(-199	(-40	(-26	(-32	(-31
21	Dhubri	11	247	0	82	340	3	171	0	40	214	(-8	(-76	0	(-42	(-126	(-73	(-31	0	(-37
22	Dima Hasao	80	155	97	156	488	40	118	92	126	376	(-40	(-37	(-5	(-30	(-112	(-50	(-24	(-5	(-23
23	Goalpara	81	270	58	154	563	71	177	44	129	421	(-10	(-93	(-14	(-25	(-142	(-12	(-34	(-24	(-25
24	Golaghat	197	369	192	57	815	101	295	144	26	566	(-96	(-74	(-48	(-31	(-249	(-49	(-20	(-25	(-31
25	Kamrup(R)	242	492	665	407	1806	206	379	605	359	1549	(-36	(-113	(-60	(-48	(-257	(-15	(-23	(-9	(-14
26	Karimganj	60	123	292	10	485	41	58	146	4	249	(-19	(-65	(-146	(-6	(-236	(-32	(-53	(-50	(-49
27	Lakhimpur	179	651	491	220	1541	111	505	336	146	1098	(-68	(-146	(-155	(-74	(-443	(-38	(-22	(-32	(-29

Sl. No.	Name of district	Sanctioned				Man in position				Shortage(-)/excess (+)				Percentage of shortage(-)/excess (+)			
		Doctors/ specialist	Nurse	Para-medics	Others	Total	Doctors/ specialist	Nurse	Para-medics	Others	Total	Doctors/ specialist	Nurse	Para-medics	Nurses	Doctors	Overall Shortage %
28	Morigaon	84	243	61	199	587	69	189	49	151	458	(-)15	(-)54	(-)12	(-)48	(-)129	(-)22
29	Sivasagar	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Sonitpur	230	718	141	640	1729	165	561	107	337	1170	(-)65	(-)157	(-)34	(-)303	(-)559	(-)32
31	South Salmara	29	110	269	0	408	12	38	112	0	162	(-)17	(-)72	(-)157	0	(-)246	(-)60
32	Udalguri	18	6	8	51	83	19	79	9	36	143	(+)1	(+)73	(+)1	(-)15	(+)60	(+)72
33	West Karbi Anglong	0	0	0	0	0	11	28	47	5	91	(+)11	(+)28	(+)47	(+)5	(+)91	NA
34	NHM Contractual	-	-	-	-	-	1081	1657	5375	2934	-	-	-	-	-	-	-
	Total	4460	10360	8187	6476	29483	4017	9396	11576	7347	32336	(-) 443	(-) 964	(+) 3389	(+) 871	(+) 28533	(+)10

Note: District wise position of NHM contractual staff was not furnished.

Source: Departmental record.

Appendix-1.19
{Reference to paragraph-1.4.2.2(vii)}
Specialist Doctor in District Hospital, Assam

Sanctioned Strength	Baksa	Barpeta	Bongaigaon	Cachar	Chirang	Darrang	Dhemaji	Dhubri	Dima Hasao	Goalpara	Golaghat	Hailakandi	Hojai	Kamrup	Kamrup (M)	Karimganj	Kokrajhar	Majuli	Morigaon	Nagaon	Nalbari	Sivasagar	Sonitpur	Tinsukia	Udalguri	Total
ENT	1					0	2	2			40			2	1					3			2	1		54
General Medicine	0					2	0	2						0	2					4			2	4	2	18
Paediatric	2					4	0	3						3	3					4			3	4	1	27
General Surgery	0					3	0	1						0	2					4			2	4	1	17
Opthalmology	2					2	0	2						2	1					2			2	3	2	18
Dental	1				1	1	1	0						1	1					2			2	3	1	14
Obstetrics	0					2		2												3			3	3	3	16
Genecology	2					1		1						3	4					6			2	2	2	23
Psychiatry	1					0		0						2	1					2			1	1	0	8
Orthopaedic	0					0		0						0	1					2			1	3	2	9
Dermatology & Venereology	0					0		0						0	1					2			1	1	0	5
Other	10	29	28	17	22	14	33	15	27	37	2	40	91	6	24	38	29	28	32		39	28	2		0	591
MIP																										
ENT	1	1	2	2	1	3	2	2	1	0	4	1		2	1		2	1		2			1	2	1	32
General Medicine	0	1	0	1	1	2		2	2	3	1	0		0	1			0		2		0	1	1	2	20
Paediatric	2	2	2	3		4		3	3	2	7	1		3	2		1	0		3		2	3	1	1	45
General Surgery	0	2	1	0	2	3		1	1	2	2	1		0	2		2	0		2		1	1	1	1	25
Opthalmology	2	4	1	0	1	2		2	2	4	4	5		2	1		2	1		2		3	2	2	2	44
Dental	2	1	2	2	1	1	1	0	1	1	1	1		1	1		1	1		2		2	4	0	1	27
Obstetrics	0	2	2	6	0	1		2	1	3	0	0					2	0		3		0	5	1	3	31
Genecology	1	1	1	0	3	1		1		2	5	3		3	3		2	2		3		2	2	2	2	39

Sanctioned Strength	Baksa	Barpeta	Bongaigaon	Cachar	Chirang	Darrang	Dhemaji	Dhubri	Dima Hasao	Goalpara	Golaghat	Hailakandi	Hojai	Kamrup	Kamrup (M)	Karimganj	Kokrajhar	Majuli	Morigaon	Nagaon	Nalbari	Sivasagar	Sonitpur	Tinsukia	Udalguri	Total
Psychiatry	1	0	1	0	0	0		0		3	3	1		2	1			0		2		1	1	3	0	19
Orthopaedic	0	2	0	0	0	0		0		1	0	0		0	1			0		2		1	1	0	2	10
Dermatology & Venereology		0		1		0		0		1	0	0		0	1			0		1		1	1	0	0	6
Other	6		5	12	11	7	17	5	1	14	0	19	83	6	8	30	3	6	25		27	3	1		3	292
Total MIP	15	16	17	27	20	24	20	18	12	36	27	32	83	19	22	30	15	11	25	24	27	17	24	12	17	590

Source: Director of Health Services, Assam

Appendix-1.20
{Reference to paragraph-1.4.2.2(ix)}
District wise Availability of 108 Ambulances

Sl. No	District	Population (Census 2011)	No. of Ambulances	Population covered per ambulance
1	Karimganj	1228686	21	58509
2	Cachar	1736617	32	54269
3	Tinsukia	1327929	26	51074
4	Dhubri & South Salmarah	1949258	41	47543
5	Nagaon & Hojai	2823768	61	46291
6	Karbi Anglong (East& West)	956313	21	45539
7	Sonitpur & Biswanath	1924110	43	44747
8	Baksa	950075	22	43185
9	Dibrugarh	1326335	31	42785
10	Goalpara	1008183	24	42008
11	Barpeta	1693622	41	41308
12	Kamrup (M)	1253938	31	40450
13	Sivasagar & Charidao	1151050	29	39691
14	Lakhimpur	1042137	27	38598
15	Kokrajhar	887142	23	38571
16	Udalguri	831668	22	37803
17	Jorhat	924952	25	36998
18	Hailakhandi	659296	18	36628
19	Morigaon	957423	30	31914
20	Golaghat	1066888	34	31379
21	Darang	928500	30	30950
22	Nalbari	771639	25	30866
23	Kamrup (Rural)	1517542	51	29756
24	Bongaigaon	738804	25	29552
25	Dhemaji	686133	25	27445
26	Chirang	482162	18	26787
27	Dima Hasao	214102	10	21410
28	Majuli	167304	10	16730
	Total	31205576	796	39203

Source: NHM

Appendix-1.21

(Reference to paragraph-1.4.4)

List of Sampled SC, PHC and CHC in Seven Selected Districts

Name of District	Total Number of Units (as per RHS 21-22)				Number of units selected				Name of selected units		
	SC	PHC	CHC	Total	SC	PHC	CHC	Total	SC	PHC	CHC
Hailakhandi	107	13	4	124	5	2	1	8	Dholai X, SC	Santushnagar PHC	Lala CHC
									Mohapur-VI, SC	Kalinagar PHC	
									Uzankupa, SC		
									Dholcherra SC		
									Krisnapur SC		
Jorhat	110	36	6	152	6	3	1	10	Gajpiria SC	Mariani PHC	Nagajanka CHC
									Boragibari SC	Kakojan PHC	
									Bagh Gaon SC	Phuloni upgraded to HWC like PHC	
									Khorikotia SC		
									Kathgaon SC		
									Bengenakhowa SC		
Karbi Anglong	115	24	6	145	7	2	1	10	Upper-Hapjan SC	Dengaon PHC	Bokajan CHC
									Kasojan SC	Diphu UPHC	
									Geetanagar SC		
									Sariahjan SC		
									Taralanso SC		
									Upper Panjan SC		
									Podumpukhuri SC		
Kamrup (Metro)	50	48	3	101	3	2	1	6	Chandrapur SC	Basistha UPHC	Khetri CHC
									Kalangpur SC	Sonapur PHC	
									Malibari SC		
Kokrajhar	161	46	2	209	8	2	1	11	Gagraguri SC	Kamalsingh upgraded to HWC like PHC	Dotoma CHC
									Padmabil SC	Balimari PHC	
									Syamaguri SC		
									Bikribandha SC		
									Chautara SC		
									Ravapara SC		
									Teteliguri SC		
									Odlaguri SC		

Name of District	Total Number of Units (as per RHS 21-22)				Number of units selected				Name of selected units		
	SC	PHC	CHC	Total	SC	PHC	CHC	Total	SC	PHC	CHC
Nagaon	258	72	13	343	17	4	1	22	Bamuni SC	Amsoi PHC	Raha Ranthali CHC
									Salpara SC	Mahadewsal PHC	
									Hatipukhuri SC	Haldiati PHC	
									Mahkhuli SC	Deodhar PHC	
									Pathori SC		
									Hatimurah-2 SC		
									Debnarikiai SC		
									JB Garh SC		
									Norttomgaon SC		
									Kadamoni SC		
									Balikuchia SC		
									Pubtharia SC		
									Rekapahar SC		
									Auniati SC		
									Thakur Chang SC		
									Borbhagia SC		
									Borjuri SC		
Tinsukia	166	22	8	196	8	2	1	11	Kachomari SC	Bordubi New PHC	Dangori CHC
									Tekeri SC	Tingrai Tiniali PHC	
									Raidang SC		
									Lukhrang SC		
									Makumpathar SC		
									Jagun SC		
									Monkhoshi SC		
									Santipur SC		
Total	967	261	42	1270	54	17	7	78			
DHS/Civil Hospital/ Medical College								7	7²³³		

Source: Departmental records.

In addition to the above, seven District Health Societies under NHM and Joint Director of Health Services (Kamrup Metro, Kokrajhar, Tinsukia, Jorhat, Nagaon, Karbianglong and Hailakhandi) were covered.

²³³ Five District Hospitals (Kamrup Metro, Kokrajhar, Tinsukia, Nagaon, and Hailakhandi), two Medical College (Diphu and Jorhat).

Appendix-1.22
{Reference to paragraph-1.4.9.2}
Availability of ED in sampled HIs

Sl no	Level of Health Care	Availability of ED		
		Required	Available	Percentage of drugs available
A	Tertiary Level of Health Care			
1	Jorhat Medical College & Hospital	499	369	74
2	Diphu Medical College & Hospital	499	380	76
B	Secondary Level of Health Care			
3	Sonapur Civil Hospital Kamrup (Metro)	392	243	62
4	RNB Civil Hospital Kokrajhar	392	190	48
5	Tinsukia DHs	392	190	48
6	B.P. Civil Hospital, Nagaon	392	182	46
7	S.K Roy Civil Hailakhandi	392	127	32
8	Khetri CHC (Kamrup Metro)	392	110	28
9	Dotoma CHC (Kokrajhar)	392	127	32
10	Dangori CHC (Tinsukia)	392	32	8
11	Nagajanka CHC (Jorhat)	392	105	27
12	Raha Rantholi CHC (Nagaon)	392	84	21
13	Bokajhan CHC (Karbi Anglong)	392	116	30
14	Lala CHC, Hailakandi	392	140	36
C	Primary Level of Health Care			
15	Basistha UPHC	171	89	52
16	Sonapur PHC	171	87	51
17	Kamalsingha HWC like PHC	171	88	51
18	Mariani PHC	171	117	68
19	Kakojan PHC	171	163	95
20	Amsoi PHC	171	126	74
21	Mahadewsal PHC	171	90	53
22	Haldihati PHC	171	79	46
23	Deodhar PHC	171	75	44
24	Dengaon PHC	171	49	29
25	Diphu UPHC	171	71	42
26	Santosh Nagar PHC	171	124	73
27	Kalinagar PHC	171	110	64
28	Phuloni HWC(like PHC)	171	50	29
29	Bordubi PHC	171	Data not available	Data not available
30	Tingrai Tiniali PHC	171		
31	Balimari PHC	171		

Source: DHs/MCs/Joint Director of Health Services

Appendix-1.23
(Reference to paragraph-1.4.14)

Patient safety

Name of DHs/ PHC/ CHC	Name of Services		Fire protection measures				
	Disaster management plan prepared	Earth quake proof	NOC from Fire Department	Fire Water hydrant installed	Automatic alarm	Smoke detector	Fire extinguisher
Hailakhandi							
Santushnagar PHC	No	No	No	No	No	No	No
Kalinagar PHC	No	No	No	No	No	No	No
Lala CHC	Yes	No	No	No	No	No	yes
S.K. Roy Civil Hospital	Yes	Yes	No	No	Yes	No	Yes
Jorhat							
Mariani PHC	Yes	No	No	No	Yes	Yes	Yes
Kakojan PHC	No	No	No	No	No	No	No
Phuloni HWC (as PHC)	No	No	No	No	No	No	No
Nagajanka CHC	No	No	No	No	No	No	No
Jorhat medical College and Hospital	Yes	yes	No	Yes	No	No	Yes
Karbianglong							
Dengaon PHC	Yes	No	No	No	No	No	No
Diphu UPHC	No	No	No	No	No	No	No
Bokajan CHC	Yes	No	Yes	No	No	No	Yes
Diphu Medical College and Hospital	No	Yes	Yes	Yes	Yes	Yes	Yes
Kamrup (Metro)							
Basistha UPHC	No	No	No	No	No	No	No
Sonapur PHC	No	No	No	No	No	No	No
Khetri CHC	Yes	No	Yes	No	No	No	Yes
District Hospital, Sonapur	Yes	No	Yes	Yes	Yes	No	Yes
Kokrajhar							
Kamalsingh HWC like PHC	No	No	No	No	No	No	No
Balimari PHC	No	No	No	No	No	No	No
Dotoma CHC	No	No	No	No	No	No	No
Kokrajhar Civil Hospital	Yes	No	No	No	Yes	No	Yes
Nagaon							
Amsoi PHC	No	No	No	No	No	No	Yes
Mahadewsal PHC	No	No	No	No	No	No	Yes
Haldiati PHC	No	No	No	No	No	No	No
Deodhar PHC	No	No	No	No	No	No	No
Raha Ranthali CHC	Yes	No	No	No	No	No	Yes
B.P. Civil Hospital Nagaon	No	Not aware	No	No	Yes	Yes	Yes
Tinsukia							
Bordubi New PHC	No	No	No	No	No	No	Yes
Tingrai Tiniali PHC	No	No	No	No	No	No	Yes
Dangori CHC	No	No	No	No	No	No	Yes
Tinsukia Civil Hospital	Yes	No	No	Yes	Yes	No	Yes

Source: Concerned Health Units/Joint Director of Health services.

Appendix-1.24
(Reference to paragraph-1.4.19)
Statement showing the targets and indicators mapped/unmapped

National SDG-3				Assam SDG 3
Target	Noof indicators	Indicators	Indicator taken (Yes/No)	
Target 3.1: By 2030, reduce the global maternal mortality ratio to less than 70 per 1,00,000 live births	1	3.1.1: Maternal Mortality Ratio, (per 1,00,000 live births)	Yes	
	2	3.1.2: Percentage of births attended by skilled health personnel (Period 5 years)	Yes	
	3	3.1.3: Percentage of births attended by skilled health personnel (Period 1 year)	Yes	
	4	3.1.4: Percentage of women aged 15-49 years with a live birth, for last birth, who received antenatal care, four times or more (Period 5 years/1 year)	Yes	
Target 3.2: By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births	5	3.2.1: Under-five mortality rate, (per 1,000 live births)	Yes	
	6	3.2.2: Neonatal mortality rate (per 1,000 live births)	Yes	
Target 3.3: By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	7	3.3.1: Number of new HIV infections per 1,000 uninfected population	No	
	8	3.3.2: Tuberculosis incidence per 1,00,000 population	No	
	9	3.3.3: Malaria incidence per 1,000 population	Yes	
	10	3.3.4: Prevalence of Hepatitis 'B' per 1,00,000 population	Yes	
	11	3.3.5: Dengue: Case Fatality Ratio	Yes	
	12	3.3.6: Proportion of grade-2 cases amongst new cases of Leprosy, (Per million population)	No	
	13	3.3.7: Percentage of blocks reporting < 1 Kala Azar case per 10,000 population out of the total endemic blocks	No	
	14	3.3.8: Percentage of districts reporting < 1% Microfilaria rate (MF) out of Targeted Endemic districts	No	
Target 3.4: By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	15	3.4.1: Number of deaths due to cancer	No	
	16	3.4.2: Suicide mortality rate, (per 1,00,000 population)	No	

National SDG-3				Assam SDG 3
Target	Noof indicators	Indicators	Indicator taken (Yes/No)	
Target 3.5: Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	17	3.5.1: Percentage of population (men (15-49 years) & women (15 - 49 years)) who drink alcohol about once a week out of total population (men (15-49 years) & women (15 - 49 years)) who drink alcohol	Yes	
	18	3.5.2: Number of persons treated in de-addiction centres (in number)	No	
	19	3.5.3: Percentage of population (men (15-54 years) and women (15-49 years)) who consume alcohol	Yes	
	20	3.6.1: People killed/injured in road accidents (per 1,00,000 population)(similar to 11.2.2)	Yes	
Target 3.6: By 2030, halve the number of global deaths and injuries from road traffic accidents				
	21	3.7.1: Percentage of currently married women aged 15-49 years who have their need for family planning satisfied with modern methods, 2015-16	No	
	22	3.7.2: Adolescent birth rate (aged 15-19 years) per 1,000 women in that age group	No	
	23	3.7.3: Percentage of Institutional Births (5 years/1 years), 2015-16	Yes	
	24	3.7.4: Percentage of currently married women (15-49 years) who use any modern family planning methods (similar to Indicator 3.8.1 and 5.6.1)	No	
Target 3.7: By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	25	3.7.5: Percentage of women aged 15-19 years who were already mothers or pregnant	Yes	
	26	3.8.1: Percentage of currently married women (15-49 years) who use any modern family planning methods (similar to Indicator 3.7.4 and 5.6.1)	No	
	27	3.8.2: Proportion of population with large household expenditures on health as a share of total household expenditure or income	No	
	28	3.8.3: Percentage of people living with HIV currently receiving ART among the detected number of adults and children living with HIV	No	
	29	3.8.4: Prevalence of hypertension among men and women age 15-49 years 2015-16 (in percentage)	Yes	
	30	3.8.5: Percentage of population in age group 15- 49 who reported sought treatment out of total population in that age group having diabetes	No	
	31	3.8.6: Percentage of women aged 15-49 who have ever undergone Cervix examinations	No	
	32	3.8.7: Percentage of TB cases successfully treated (cured plus treatment completed) among TB cases notified to the national health authorities during a specified period	No	
	33	3.8.8: Total physicians, nurses and midwives per 10,000 population, (similar to Indicator 3.c.1)	Yes	
Target 3.8: Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all				

National SDG-3					Assam SDG 3
Target	Noof indicators	Indicators			Indicator taken (Yes/No)
Target 3.9: By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	34	3.9.2: Proportion of men and women reporting Asthma in the age group 15-49 years			No
	35	3.9.3: Mortality rate attributed to unintentional poisoning, (per 1,00,000 population)			No
Target 3.a: Strengthen the implementation of the World Health Organisation Framework Convention on Tobacco Control in all countries, as appropriate	36	3.a.1: Percentage of adults 15 years and above with use of any kind of tobacco (smoking and smokeless)			Yes
Target 3.b: Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS agreement and public health, which affirms the right of developing countries to use to the full the provisions in the agreement on trade-Related aspects of Intellectual property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all	37	3.b.1: Proportion of the target population covered by all vaccines included in their national programme			Yes
	38	3.b.2: Budgetary allocation for Department of Health Research, (in Rs. crore)			No
Target 3.c: Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States	39	3.c.1: Total physicians, nurses and midwives per 10,000 population, in percentage (similar to Indicator 3.8.8)			Yes
	40	3.c.2: Percentage of government spending (including current and capital expenditure) in health sector to GDP			No
Target 3.d: Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	41	3.d.1: International Health Regulations (IHR) capacity and health emergency preparedness			No

Source: Departmental records.

Appendix 1.25

(Reference to Paragraph 1.5.2.3)

List of entrusted Subjects to the General Council in relation to the Council Area

1. Cottage Industry
2. Animal Husbandry and Veterinary
3. Forest other than reserved forest.
4. Agriculture
5. Rural Roads and Bridges,
6. Sericulture
7. Education,
 - (i) Adult Education
 - (ii) Primary Education
 - (iii) Up to Higher Secondary including vocational training
8. Cultural Affairs
9. Soil conservation
10. Co-operation
11. Fisheries
12. Panchayat & Rural Development
13. Handloom & Textile
14. Public Health Engineering-Drinking Water
15. Minor Irrigation
16. Social Welfare
17. Flood Control Schemes for protection of Villages (not of highly technical nature)
18. Sports & Youth Welfare
19. Weights & Measures
20. Library services
21. Museum and Archaeology
22. Urban Development, Town & Country Planning
23. Tribal Research
24. Land & Land Revenue **11** [provided that no allotment or settlement of land shall be made in the Council area without the recommendation of the Executive Council]
25. Publicity & Public Relation
26. Tourism
27. Transport
28. Any other matter connected with development.
29. Municipal Board, Improvement Trust, District of Boards & other local-self Government of Village Administration.
30. Tribal Welfare
31. Market and Fair
32. Lotteries, Theatres, Dramatic performances & Cinema
33. Vital Statistics including registration of birth and deaths.
34. Food & Civil Supplies

Source: *Departmental records.*

Appendix -1.26

(Reference to Paragraphs 1.5.2.3 & 1.5.3.5)

Sector/departments wise allocation of SOPD fund by RHAC during 2017-18 to 2021-22
(₹in lakh)

Sl. No.	Department	2017-18	2018-19	2019-20	2020-21	2021-22	Total	Percentage of allocation against total fund
1	Rural Roads & Bridges	1,363.00	1,310.00	1210.00	546.5	946.50	5376.00	21.22
2	Tribal Welfare	882.50	755.00	1060.1	384.45	1177.14	4259.19	16.81
3	Social Welfare	416.00	463.00	598.00	169.52	866.10	2512.62	9.92
4	Agriculture	340.00	365.00	380.00	104.25	477.51	1666.76	6.58
5	Education	204.00	255.00	256.00	73.76	268.35	1057.11	4.17
6	Health & Family Welfare	210.00	250.00	245.00	41.03	115.18	861.22	3.40
7	Public Health Engineering (Drinking Water)	184.50	222.00	180.00	0	230.32	816.82	3.22
8	Sports And Youth Welfare.	132.00	200.00	200.00	63.6	204.62	800.22	3.16
9	Handloom & Textiles	161.00	200.00	230.00	45.66	155.05	791.71	3.12
10	Tourism	181.00	204.00	175.00	68.45	143.76	772.21	3.05
11	Panchayat & Rural Development	161.00	200.00	210.00	56.03	143.18	770.22	3.04
12	Minor Irrigation	153.00	200.00	215.00	22.16	140.01	730.17	2.88
13	Tribal Research	165.00	180.00	180.00	66.72	90.5	682.22	2.69
14	Animal Husbandry & Veterinary	105.00	175.00	195.00	21.1	87.11	583.21	2.30
15	Co-operative	120.00	150.00	160.00	38.38	93.81	562.19	2.22
16	Cultural Affairs	101.00	135.00	140.00	70.03	104.12	550.16	2.17
17	Cottage Industries	66.00	71.00	150.00	19.69	115.50	422.19	1.67
18	Sericulture	64.50	120.00	130.00	28.09	65.11	407.7	1.61
19	Library Services	65.00	80.00	60.00	26.85	42.21	274.06	1.08
20	Market & Fair	88.50	125.00	30.00	0	10.00	253.50	1.00
21	Fisheries	52.50	65.00	70.00	0	37.00	224.50	0.89
22	Urban Development (T & CP)	42.00	45.00	45.00	23.00	60.00	215.00	0.85
23	Publicity & Public Relation	40.00	45.00	45.00	0	20.00	150.00	0.59
24	Soil Conservation	38.50	40.00	25.00	5.00	5.00	113.50	0.45
25	Transport	30.00	35.00	35.00	7.00	0	107.00	0.42
26	Forest, other than reserved forest	0	60.00	15.00	4.44	15.60	95.04	0.38
27	Museum & Archaeology	33.00	30.00	30.00	0	0	93	0.37
28	Lotteries, Theatres, Dramatic performances and Cinema	15.00	0	30.00	5.50	23.00	73.50	0.29
29	Food & Civil Supplies	0	0	30.00	0	25.00	55.00	0.22
30	Flood Control Schemes for protection (Not in high technique)	22.00	0	20.00	0	12.00	54.00	0.21
31	Vital Statistical including registration of birth and death.	0	0	5.00	0	0	5.00	0.02
	Grand Total	5,436.00	5,980.00	6,354.10	1,891.23	5,673.69	25,335.02	100.00

Source: Departmental records.

Appendix -1.27*(Reference to Paragraphs 1.5.2.3 and 1.5.3.5)***Sector/departments wise allocation of SOPD fund by MAC during 2017-18 to 2021-22***(₹in lakh)*

Sl. No.	Department	2017-18	2018-19	2019-20	2020-21	2021-22	Total	Percentage of allocation against total fund
1	PWD	1695.05	1344.50	1600.00	1293.90	719.03	6,652.48	16.91
2	Education	606.13	1331.20	1600.00	1285.03	1159.15	5,981.51	15.21
3	Cultural Affairs	493.77	1584.00	720.00	1037.50	972.46	4,807.73	12.22
4	Water Resources	582.87	702.42	649.00	834.47	698.00	3,466.76	8.81
5	WPT&BC	468.59	293.00	300.00	644.07	536.40	2,242.06	5.70
6	P&RD	535.30	570.92	300.00	325.26	269.70	2,001.18	5.09
7	Agriculture	289.70	212.00	350.00	338.00	480.16	1,669.86	4.25
8	Handloom & Textiles	292.96	252.50	200.00	236.00	327.04	1,308.50	3.33
9	Tourism	324.28	353.00	300.00	195.00	105.00	1,277.28	3.25
10	Cooperation	385.16	276.00	100.00	190.00	225.00	1,176.16	2.99
11	PHE	243.00	67.40	200.00	213.00	314.00	1,037.40	2.64
12	Sports & Youth Welfare	247.40	183.00	200.00	218.00	175.00	1023.40	2.60
13	Fishery	131.21	163.97	200.00	287.20	217.20	999.58	2.54
14	Irrigation	264.27	173.50	300.00	172.00	68.84	978.61	2.49
15	AH&V	159.49	50.00	200.00	171.20	231.31	812.00	2.06
16	Health & Family Welfare	55.00	63.42	200.00	208.10	92.00	618.52	1.57
17	Market & Fair	91.58	72.00	100.00	226.99	117.00	607.57	1.54
18	Social Forestry	52.00	35.00	50.00	56.00	370.00	563.00	1.43
19	Land and Revenue	53.00	125.00	150.00	106.00	120.00	554.00	1.41
20	Social Welfare	0	0	100.00	190.00	97.31	387.31	0.98
21	Transport	15.00	0	200.00	31.00	44.50	290.50	0.74
22	Publicity & Public Relation	33.24	28.17	50.00	52.28	120.00	283.69	0.72
23	Cottage Industry	0	0	100.00	20.00	50.00	170.00	0.43
24	Tribal Research	86.00	35.00	25.00	0	0	146.00	0.37
25	Museum & Archaeology	60.00	31.00	25.00	0	0	116.00	0.29
26	Library	35.00	36.00	0	18.00	0	89.00	0.23
27	Sericulture	0	0	50.00	0	5.00	55.00	0.14
28	Soil Conservation	0	0	50.00	0	0	50.00	0.13
29	Urban Development	0	0	30.00	0	0	30.00	0.08
	Total	7,200.00	7,983.00	8,349.00	8,349.00	7,514.10	39,395.10	100.00

Source: Departmental records.

Appendix -1.28

(Reference to Paragraph 1.5.5.3)

Statement showing the materials lying at the store of RHAC, Dudhnoi

Sl. No.	Particulars	Quantity lying undisbursed	Item procured during	Rate	Amount in ₹
1	School Bag	4,000 nos	Prior to 2016-17	NA	Could not be ascertained
2	Exercise Book	6,000 nos	Prior to 2016-17	NA	-do-
3	Volleyball Jersey	224 nos	Prior to 2016-17	NA	-do-
4	Kham	222 nos	2016-17	NA	-do-
5	Daidi	288 nos	2016-17	NA	-do-
6	Tarpolin	210 nos	Prior to 2016-17	NA	-do-
7	Cricket Bat	96 nos	Prior to 2016-17	NA	-do-
8	Cricket Stump	220 nos	Prior to 2016-17	NA	-do-
9	Muga Reeling Machine	2 nos	Prior to 2016-17	NA	-do-
10	Eri Spinning Machine	15 nos	Prior to 2016-17	NA	-do-
11	USHA Sewing Machine	83 nos	Prior to 2016-17	NA	-do-
12	Sericulture tray	700 nos	Prior to 2016-17	NA	-do-
13	Harmonium	9 nos	Prior to 2016-17	NA	-do-
14	Congo	4 nos	Prior to 2016-17	NA	-do-
15	Tabla	15 nos	Prior to 2016-17	NA	-do-
16	Solar Light	12 nos	Prior to 2016-17	NA	-do-
17	Sericulture Tarpoline	190 nos	Prior to 2016-17	NA	-do-
18	Carrom Board	10 nos	Prior to 2016-17	NA	-do-
19	Grinding Machine	6 nos	2016-17	NA	-do-
20	Volleyball Net	120 nos	2016-17	NA	-do-
21	Aquaafresh Water Filter	12 nos	2016-17	NA	-do-
22	Carpenter toolkit (Manual)	30 nos	Prior to 2016-17	NA	-do-
23	Volleyball (Nivia)	540 nos	Prior to 2016-17	1,800	9,72,000
24	Football (Nivia)	252 nos	Prior to 2016-17	1,600	4,03,200
25	Football Jersey	1,066 nos	Prior to 2016-17	1,660	17,69,560
26	Bedding Material Set	220 nos	Prior to 2016-17	3,757	8,26,540
27	Bedsheet	10,674 nos	Prior to 2016-17	625	66,71,250
27a	Bedsheet	1,551 no	2016-17	625	9,69,375
28	Mosquito Net	377 nos	Prior to 2016-17	700	2,63,900
29	Tata Shakti GCI Sheet	88 bundles	Prior to 2016-17	9,749	8,57,912
29a	Tata Shakti GCI Sheet	10 bundles	2016-17	9,749	97,490
30	Power Pump Set	25 nos	Prior to 2016-17	39,900	9,97,500
30a	Power Pump Set	20 nos	2016-17	39,900	7,98,000
31	Solar LED Lantern	20 nos	2016-17	4,995	99,900
Total					1,47,26,627

Source: Departmental records.

Appendix -1.29

(Reference to Paragraph 1.5.5.4)

Statement showing excess payment against short execution of works

Sl. No.	Name of the work	Estimated Amount (₹in lakh)	Payment made against the estimated length/bill (in ₹)	Payment of Sign Board/ iron gate (in ₹)	Payment excluding iron gate and sign board (in ₹)	Length to be executed as per estimate/ work order in metre	Amount per running metre	Length of work actually executed in metre	Length short executed in metre	Excess payment (in ₹)
1	Construction of Boundary Wall with GI Fencing at Uttar Nalbari L P School	8.00	8,00,000	32,150	7,67,850	180.62	4251.19	167.15	13.47	57263.56
2	Construction of Boundary Wall of Moharicamp Anchalik Ago-Golung (876 mtrs)	38.63	38,63,000	35,671	38,27,329	868.00	4409.37	475.00	393.00	1732880.64
3	Earth Filling with Boundary Wall at Boginadi Anchalik Bodo Literary Complex	13.00	12,99,923	32,792	12,67,131	153.96	8230.26	152.00	1.96	16131.31
4	Construction of Boundary Wall at Kripayani Brahma Mandir Uttar Kulabali	7.00	7,00,000	9,680	6,90,320	99.80	6999.80	43.27	56.53	391019.94
5	Construction of Boundary wall at Uttar Kulabali Milanjyoti Brahma Samaj Mandir. L= 98.4 M	6.50	6,50,000	7,144	6,42,856	98.40	6533.09	61.28	37.12	242508.25
6	Construction of Boundary Wall at Uttar Kulabali Bathou Mandir Thansali	8.00	8,00,000	26,928	7,73,072	95.90	8061.23	83.00	12.90	103989.85
7	Construction of Boundary Wall at Jengraimukh Girls' Higher Secondary School	10.00	9,99,829	36,482	9,63,347	187.00	5152.51	150.00	37.00	190642.70

Sl. No.	Name of the work	Estimated Amount (₹in lakh)	Payment made against the estimated length/bill (in ₹)	Payment of Sign Board/ iron gate (in ₹)	Payment excluding iron gate and sign board (in ₹)	Length to be executed as per estimate/ work order in metre	Amount per running metre	Length of work actually executed in metre	Length short executed in metre	Excess payment (in ₹)
8	Completion of Jengraimukh Girls Higher Secondary School Boundary Wall	10.00	9,99,812	36,482	9,63,331	187.00	5151.50	145.20	41.80	215332.70
9	Construction of Boundary Wall at 1 No. Borgoyan Weaving Hall	10.00	9,99,829	36,482	9,63,347	187.00	3844.68	106.00	81.00	417352.93
Total		111.13	1,11,12,393							33,67,121.89

Source: Departmental records.

Appendix -1.30*(Reference to Paragraph 1.5.5.5)****Statement showing the construction of the weaving centre lying idle***

Sl. No.	Name of the work	Name of constituency	Name of village	Estimated amount	Bill value and paid	Date of completion
1	Construction of Weaving centre at Kolabari Dambuk	No 12 Namoni Sissi	Kolabari Dambuk	12,00,000	10,98,303	10/10/2020
2	Construction of Community Weaving centre at Kurimari	No 13 Sissimukh	Kurimari	5,00,000	4,57,547	12/12/2020
3	construction of Somkong Anchalik Mohila Handloom training centre	7 No Simen Somkong	Somkong	10,00,000	9,12,759	31/10/2019
4	Renovation of weaving hall at 1 No. Borgayan	32 No. Radang Rikkong	Borgayan	5,00,000	4,99,460	12/10/2019
5	Construction of Weaving Shed at Soraipara	No 12 Namoni Sissi	Soraipara	5,00,000	4,57,220	15/03/2020
6	Construction of weaving centre for skilled weaver at Aunibari	21 No. Pub Dhakuakhana	Aunibari	5,00,000	4,98,516	24/02/2021
Total					39,23,805	

Source: Records of MAC.

Appendix -1.31
(Reference to Paragraph 1.6.2)

Statement showing TDS deducted by various banks on interest amount

(Amount in ₹)

Name of the Bank	2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		Total	
	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited
State Bank of India	24,76,365	5,10,135	6,81,92,738	68,19,300	44,97,939	4,49,802	76,06,973	13,60,488	64,32,793	6,43,280	0	0	0	0	8,92,06,808	97,83,005
Allahbad Bank	3,81,61,094	42,86,601	44,51,273	4,45,128	6,10,667	61,069	1,80,22,183	18,02,223	4,61,34,200	46,13,436	2,87,85,211	28,78,537	0	0	13,61,64,628	1,40,86,994
Canara Bank	38,51,807	3,85,179	45,20,833	4,52,083	0	0	0	0	0	0	0	0	0	0	83,72,640	8,37,262
Central Bank of India	11,14,827	1,11,486	17,90,933	1,79,095	82,47,185	8,24,724	0	0	3,09,176	30,918	0	0	0	0	1,14,62,121	11,46,223
Punjab & Sind Bank	33,11,647	3,31,164	0	0	0	0	0	0	0	0	0	0	0	0	33,11,647	3,31,164
Bank Name not mentioned	79,89,760	7,98,980	1,01,14,560	10,11,456	0	0	0	0	0	0	0	0	0	0	1,81,04,320	18,10,436
Uco Bank	9,78,600	97,860	0	0	0	0	0	0	0	0	0	0	0	0	9,78,600	97,860
Andhra Bank	0	0	1,01,86,783	10,18,678	0	0	1,19,04,663	11,90,467	1,28,70,061	12,87,007	1,39,14,192	13,91,420	0	0	4,88,75,699	48,87,572
Bank of Baroda	0	0	89,72,106	27,75,992	31,50,975	6,30,195	0	0	0	0	0	0	0	0	1,21,23,081	34,06,187
Bank of India	0	0	3,89,239	38,925	0	0	0	0	0	0	0	0	0	0	3,89,239	38,925
Indian Bank	0	0	12,82,218	1,28,222	0	0	0	0	39,19,447	3,91,945	42,45,806	4,24,581	24,34,80,803	28,12,116	25,29,28,274	37,56,864
Syndicate Bank	0	0	0	0	2,40,97,695	24,09,771	0	0	0	0	0	0	0	0	2,40,97,695	24,09,771

Name of the Bank	2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		Total	
	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited	Interest Credited	TDS deducted and Deposited
National Co-operative Corporation	0	0	0	0	0	0	0	0	0	0	0	0	39,25,000	2,94,375	39,25,000	2,94,375
Punjab National Bank	0	0	0	0	0	0	0	0	0	0	0	0	79,059	5,931	79,059	5,931
Union Bank of India	0	0	0	0	0	0	0	0	0	0	0	0	1,50,13,960	11,26,047	1,50,13,960	11,26,047
Total	5,78,84,100	65,21,405	10,99,00,683	1,28,68,879	4,06,04,461	43,75,561	3,75,33,819	43,53,178	6,96,65,677	69,66,586	4,69,45,209	46,94,538	26,24,98,822	42,38,469	62,50,32,771	4,40,18,616

Source: Departmental records and Form 26 AS.

Appendix-2.1
(Reference to paragraph-2.2.5)
Details of various units of AAU

Category of units	Sl. No.	Name of unit	Location	Sample unit
Colleges	1	College of Agriculture, Jorhat	AAU Jorhat campus	Selected
	2	College of Veterinary Science, Khanapara	Guwahati	Selected
	3	College of Community Science	AAU Jorhat campus	Selected
	4	Biswanath College of Agriculture	Biswanath Chariali	
	5	Sarat Chandra Singha College of Agriculture	Rangapani, Chapar	
	6	Lakhimpur College of Veterinary Science	North Lakhimpur	
	7	College of Sericulture	AAU Jorhat campus	
	8	College of Horticulture	AAU Jorhat campus (shifted to Nalbari)	
	9	College of Fisheries	Raha, Nagaon	
Regional Agricultural Research Stations	10	RARS, Shillongoni	Shillongoni, Nagaon	Selected
	11	RARS, Titabar	Titabar	Selected
	12	RARS, Diphu	Diphu	
	13	RARS, Gossaigaon	Gossaigaon	
	14	RARS, Karimganj	Karimganj	
	15	RARS, North Lakhimpur	North Lakhimpur	
Commodity Research Stations	16	Sugarcane Research Station, Buralikson	Buralikson	Selected
	17	HRS, Kahikuchi	Kahikuchi, Guwahati	Selected
	18	Citrus Research Station, Tinsukia	Tinsukia	
	19	Livestock Research Station, Mandira	Mandira, Kamrup	
	20	Goat Research Station	Burnihut	
Krishi Vigyan Kendra (KVK)	21	KVK, Baksa	Baksa	Selected
	22	KVK, Dibrugarh	Dibrugarh	Selected
	23	KVK, Golaghat	Golaghat	Selected
	24	KVK, Jorhat	Jorhat	Selected
	25	KVK, Kamrup	Kamrup	Selected
	26	KVK, Nagaon	Nagaon	Selected
	27	KVK, Sibsagar	Sibsagar	Selected
	28	KVK, Sonitpur	Sonitpur	Selected
	29	KVK, Barpeta	Barpeta	
	30	KVK, Bongaigaon	Bongaigaon	
	31	KVK, Cachar	Silchar	
	32	KVK, Chirang	Chirang	
	33	KVK, Darrang	Darrang	
	34	KVK, Dhemaji	Dhemaji	
	35	KVK, Dhubri	Dhubri	
	36	KVK, Karbi-Anglong	Karbi-Anglong	
	37	KVK, Karimganj	Karimganj	
	38	KVK, Kokrajhar	Kokrajhar	
	39	KVK, Lakhimpur	North Lakhimpur	
	40	KVK, Morigaon	Morigaon	
	41	KVK, Nalbari	Nalbari	
	42	KVK, Tinsukia	Tinsukia	
	43	KVK, Udalguri	Udalguri	

Source: Departmental records.

Appendix-2.2

(Reference to paragraph-2.2.6.1)

Statement showing details of incorporation of 35 Provisions of AAU Act in the Statute

Sl. No.	Section	Provisions	Provision made or not	Reference Chapter of the Statute	If partially, remarks
1	2 (13) and 17	Officers other than those specified in the Section 17 of the Act	Yes	IX (1)	
2	2 (21)	Person appointed or recognised by the University for the purpose of imparting instructions and/or conducting and guiding research and/or extension programmes and may include any other person who declared to be a teacher.	Yes	IV (1) to (4)	
3	3 (1)	Other authorities and officers other than specified in the Act.	Yes	II and IX	
4	7 (6)	To confer honorary degrees and other distinctions	Yes	V	
5	9 (4)	Other bodies other than specified in the Section 9 of the Act.	Yes	II – Research Advisory Committee	
6	14 (1)	Faculties of the University.	Yes	VII	
7	14 (2)	Faculty wise Departments with assignments of Subjects of study.	Yes	VII	
8	14 (3)	Board of studies of each faculty, the constitution and powers	Yes	II	
9	14 (4)	Dean of Faculty, manner of selection and term.	Yes	III	
10	20 (9)	Vice-Chancellor shall exercise such powers other than the power as specified in Section 20 (1) to (8) for carrying out of the purpose and provision of the Act.	Yes	III	
11	22 (4)	Duties of the Registrar.	Yes	III	
12	24 (2) (e)	Duties of the Director Physical Plant other than specified in Section 24 (2) (a) to (d).	Yes	III	
13	33 (1)	Establishment of Agricultural Experimental and Research Stations	Yes	II	
14	12 (2) (f) and 14 (6)	Selection of Head of Department of each college.	Yes	II	
15	34 (1)	Agricultural Extension Programme shall be established in the University.	Yes	III	
16	13 (3) (i)	Qualification of the teachers of the University.	Yes	IV	
17	6 (1)	(a) Standard for admission, (b) minimum standards of academic records required for awarding degrees, (c) student's personal conduct, (d) rights and privilege of students and staff	Partially	II 3 (a), (e)&(i) (2)	No standard described for (a) and (b). Regarding ©, regulation was to be prepared. However, nothing was spelt on the matter (d).

Sl. No.	Section	Provisions	Provision made or not	Reference Chapter of the Statute	If partially, remarks
18	7 (5)	(a) Institute courses of study, (c) hold examinations for and confer degrees, diplomas, certificate and other academic distinctions on persons who have pursued a course of study or carried out research in the University or institution recognised in this behalf by the University	Partially	II 3 (a) & ©	Details was not specified. However, faculty wise departments were created at Chapter VII
19	7 (13)	Institute and award fellowships, scholar-ship and prizes	Partially	II 3 ©	Types of scholarships, medals <i>etc.</i> , was not provisioned.
20	11 (1) (b)	Appointment of officers, teachers and other staff of the University	Partially	IV	Except the other staff of the University
21	11 (1) (h)	Appointment of committees, either standing or temporary as the Board may consider necessary and determine the terms of reference thereof.	Partially	II	Provision for constitution of committees was not made
22	12 (1)	Exercise such other powers and perform such other duties as may be conferred or imposed on Academic Council other than specified in the Act.	Partially	II	Provisions other than the Act was not made.
23	36 (3)	Procedure for selection of officer, teacher and other employees of the University unless otherwise provided in the Act	Partially	IV	Except other employees
24	7 (7)	To provide lectures and instruction for field workers, village leaders and other persons not enrolled as regular students of the	No		
25	7 (15)	To fix, demand and receive such fees and other charges	No		
26	10 (6)	Daily and travelling allowances of the members of the Board	No		
27	11 (1) (p)	Other powers and perform such other duties of the Board other than specified in the Act.	No		
28	11 (2)	Allowances for attending the board meeting by the invited person having experience or special knowledge on any subject under consideration to attend its meetings.	No		
29	12 (2) (j)	Declaration of member other than the members specified in the Act.	No		
30	15	Appointment of Committees	No		
31	23 (4)	Terms of expenditure.	No		
32	36 (4)	Superannuation and re-employment of University employees	No		
33	38 (C)	Other Funds of the University other than the funds specified in the Act.	No		
34	38 (D)	Provisions for management of the General Fund, Foundation Fund and other funds of the University	No		
35	50	The Board may by Statutes delegate to any officer or authority of the University any of the powers conferred on it by this Act or by the Statutes to be exercised with such restrictions and conditions	No		

Source: Information/records of AAU

Appendix-2.3
{Reference to paragraph-2.2.9.1 (ii)}
Inadequacy of facilities in the College of Veterinary Science, Khanapara

Sl. No.	Name of Department	Types of critical equipment's as per VCI 2016	Sl. No. of items	Name of shortfall equipment	Minimum numbers of equipment required as per VCI 2016	Numbers of equipment's available in the departments	Shortfall of equipment's in numbers as per VCI 2016
1	2	3	4	5	6	7	8
1	Veterinary Anatomy	45	1	Compound microscopes	30	13	17
			2	Binocular microscopes	10	0	10
			3	Autoclave	1	0	1
			4	Hot air oven	2	1	1
			5	Cadaver injector	1	0	1
			6	X- ray viewer	2	0	2
			7	Slide warner	2	0	2
			8	Tissue floatation bath	2	1	1
			9	Histoembedder	1	0	1
			10	Drilling machine for skeleton mounting	2	0	2
2	Veterinary Physiology	29	11	Post mortem sets	2	0	2
			12	Haemocytometer sets	20	0	20
			13	Haemoglobinometer sets	20	0	20
			14	Centrifuge	2	1	1
			15	Sphigmomano meters	10	0	10
			16	Spectro photometer	1	1 non-functional	1
			17	pH meter	1	1 non-functional	1
			18	Viscometer	10	0	10
			19	Urinometer	10	0	10
			20	E.C.G. (Portable)	1	0	1

Sl. No.	Name of Department	Types of critical equipment's as per VCI 2016	Sl. No. of items	Name of shortfall equipment	Minimum numbers of equipment required as per VCI 2016	Numbers of equipment's available in the departments	Shortfall of equipment's in numbers as per VCI 2016
1	2	3	4	5	6	7	8
4	Veterinary Microbiology	47	38	Student Microscope	15	2	13
			39	Stage and ocular micrometer (for measurement of bacteria)	5	0	5
			40	Incubator	2	0	2
			41	Photo Colorimeter	2	0	2
			42	Inverted Microscope	1	0	1
			43	Haemocytometer chamber	4	0	4
			44	Magnetic Stirrer	1	0	1
5	Veterinary Pathology	32	45	Binocular microscopes	20	15 (9 non-functional)	14
			46	Hot Air oven (Temp. 2500 C)	2	1	1
			47	Centrifuge	1	0	1
			48	Haemocytometer	15	0	15
			49	Phase contrast microscopes	1	0	1
6	Animal Genetics and Breeding	7	50	Microscopes	20	0	20
7	Animal Nutrition	13	51	Phase contrast microscope	1	0	1
			52	Muffle furnace	2	1	1
8	Veterinary Pharmacology and Toxicology	27	53	Desiccator	6	0	6
			54	Isolated tissue bath with accessories	2	0	2
			55	Plethysmometer	1	0	1
			56	Hot air oven	1	0	1
			57	Binocular microscopes	2	0	2
			58	Spectrophotometer	1	0	1
			59	pH meter (digital)	1	0	1
			60	Antibiotic zone reader	1	0	1
			61	Incubator	1	0	1
			62	Autoclave	1	0	1

Sl. No.	Name of Department	Types of critical equipment's as per VCI 2016	Sl. No. of items	Name of shortfall equipment	Minimum numbers of equipment required as per VCI 2016	Numbers of equipment's available in the departments	Shortfall of equipment's in numbers as per VCI 2016
1	2	3	4	5	6	7	8
9	Veterinary Public Health and Epidemiology	32	63	pH meter	2	1	1
			64	Spectrophotometer	1	0	1
			65	Electronic balance	2	0	2
			66	Autoclave	2	0	2
			67	Hot-air oven	2	0	2
			68	Incubators	3	1	2
			69	Water analysis system	1	0	1
			70	Microplate or ELISA reader	1	0	1
			71	Tissue homogeniser	1	0	1
			72	Somatic cell counter	1	0	1
10	Veterinary Parasitology	35	73	Magnetic stirrer	3	0	3
			74	Binocular microscope with high power Oil immersion with light attachment	30	2	28
			75	Desiccators	3	0	3
			76	Stereoscope	15	0	15
			77	Baermann's Apparatus	5	0	5
			78	Trinocular microscope	1	0	1
11	Livestock Product Technology	33	79	Abbe Refractometer	1	1 non-functional	1
			80	Butyrometer	50	0	50
			81	pH meter digital	2	1	1
12	Veterinary Surgery and Radiology	84	82	Ultra-sonic stimulat or sortherapy units	1	0	1
			83	Trephiner	2	0	2
			84	Muscle retractors	2	0	2

Sl. No.	Name of Department	Types of critical equipment's as per VCI 2016	Sl. No. of items	Name of shortfall equipment	Minimum numbers of equipment required as per VCI 2016	Numbers of equipment's available in the departments	Shortfall of equipment's in numbers as per VCI 2016
1	2	3	4	5	6	7	8
13	Veterinary Medicine	51	85	Microscopes	10	0	10
			86	Electronic monopan balance	2	0	2
			87	Digital pH meters	2	0	2
			88	Incubators	1	0	1
			89	Dark field microscope	1	0	1
			90	Refractometer	3	0	3
			91	Elisa reader	1	0	1
			92	Thermocycler	1	0	1
			93	Electrical conductivity meter	2	0	2
			94	Otoscope	2	0	2
14	Veterinary Gynaecology and Obstetrics	31	95	Biochemical auto analyser	1	0	1
			96	Urinometer	5	0	5
15	Livestock Farm Practice (Complex)	25	97	Haemocytometer	25	10	15
			98	pH meter	1	1 non-functional	1
16	Veterinary and Animal Husbandry Extension Education	14	99	Psycho-meter	1	0	1
			100	Hair Hygrometer	1	0	1
			101	Overhead Projector with Screen 72"×96"	1	0	1
			102	LCD projector with screen	1	0	1
			103	Multimedia Projector	1	0	1
			104	Visualiser	1	0	1
			105	Computer lab with internet facilities	15	0	15

Sl. No.	Name of Department	Types of critical equipment's as per VCI 2016	Sl. No. of items	Name of shortfall equipment	Minimum numbers of equipment required as per VCI 2016	Numbers of equipment's available in the departments	Shortfall of equipment's in numbers as per VCI 2016
1	2	3	4	5	6	7	8
			106	Digital camera	2	0	2
			107	Video Camera (HD)	1	0	1
			108	Digital Audio Recording Unit with accessories and software	1	0	1
			109	Video editing Unit with software	1	0	1
			110	LED 50" Monitor	1	0	1
17	Veterinary Clinical Practices	17			0	0	0
Total		627			556		507

Source: Information/records of AAU

Appendix-2.4*(Reference to paragraph-2.3.2.1)***List of organisations registered in the e-Procurement portal**

Sl. No.	Name of Organisation
1	Agriculture Department- World Bank Tenders
2	Animal Husbandry and Veterinary Department
3	Animal Husbandry and Veterinary Department-Externally Aided Project
4	Assam Agricultural University
5	Assam Cancer Care Foundation
6	Assam Electricity Grid Corporation Ltd
7	Assam Electricity Grid Corporation Ltd. - Externally Funded Projects
8	Assam Home Guards and Civil Defence Organisation
9	Assam Inland Water Transport Development Society
10	Assam Land Management and Information Society
11	Assam Police
12	Assam Police Housing Corporation Ltd
13	Assam Power Distribution Company Limited-ADB
14	Assam Power Distribution Company Limited- Externally Aided Project
15	Assam Power Distribution Company Ltd
16	Assam Power Generation Company Limited
17	Assam Power Generation Company Limited APGCL - ADB
18	Assam Public Service Commission
19	Assam Rural Infrastructure and Agricultural Services Society
20	Assam Science and Technology University
21	Assam Society for Comprehensive Financial Management System
22	Assam State Agricultural Marketing Board
23	Assam State Disaster Management Authority
24	Assam State Disaster Management Authority- Externally Aided Project
25	Assam State Transport Corporation
26	Assam Urban Infrastructure Investment Program
27	Axom Sarba Siksha Abhijan Mission
28	Bodoland Territorial Council
29	Bodoland Territorial Council-PWD
30	Bodoland Territorial Council-WRD
31	Bodoland University
32	Border Protection and Development Department
33	Chief Minister Secretariat
34	Commissionerate Of Transport
35	Cooperation Department

Sl. No.	Name of Organisation
36	Cotton University
37	Department of Cultural Affairs
38	Department of Finance
39	Department of Fisheries
40	Department of Handloom Textile and Sericulture
41	Department of Handloom Textiles and Sericulture-EAP
42	Department of Higher Education
43	Department of Housing and Urban Affairs
44	Department of Labour and Welfare
45	Department of Science and Technology
46	Department of Social Justice and Empowerment
47	Department of Tourism
48	Department of Water Resources
49	Department of Water Resources-Externally Aided Project
50	Dibrugarh University
51	Directorate of Accounts and Treasuries-Assam
52	Directorate of Agriculture and Assam Seed Corporation
53	Directorate of Forensic Science Assam
54	Directorate of Horticulture Assam
55	Directorate of Land Records and Survey <i>etc.</i> , Assam
56	Directorate of Sports and Youth Welfare - Assam
57	Director- Fire and Emergency Services-Assam
58	Director General of Police
59	e-Governance Unit
60	Elementary Education Department
61	Excise Department
62	Finance Department
63	Finance Department - World Bank Tenders
64	Food Civil Supplies and Consumer Affairs Department
65	Gauhati High Court - Guwahati
66	Gauhati University
67	General Administration Department
68	Guwahati Development Department
69	Guwahati Metropolitan Development Authority
70	Guwahati Municipal Corporation
71	Guwahati Smart City Ltd
72	Health and Family Welfare Department

Sl. No.	Name of Organisation
73	Higher Education (Technical) Department
74	Hill Areas Department
75	Home B
76	Indigenous and Tribal Faith and Culture Department
77	Industries and Commerce Department
78	Information and Public Relations Department
79	Information - Public Relations - Printing and Stationery Department
80	Inland Water Transport
81	Irrigation Department
82	Judicial Department
83	Karbi Anglong Autonomous Council
84	Kumar Bhaskar Varma Sanskrit And Ancient Studies University
85	Labour and Employment Department
86	Medical Education and Research Department- Externally Aided Project
87	Mines and Minerals Department
88	National Health Mission
89	National Register of Citizens Assam
90	NIC
91	North Cachar Hills Autonomous Council
92	Office of the Chief Electoral Officer Assam
93	Office of the Chief Minister
94	Organising Committee-South Asian Games
95	Pollution Control Board
96	Pr. Chief Conservator of Forest and Head of Forest Force
97	Principal Secretary-Department of Information Technology
98	Principal Secretary- P and RD- Assam Secretariat
99	Printing and Stationery Department
100	Public Health Engineering Department
101	Public Works Building and NH Department
102	Public Works Roads Department
103	Public Works Roads Department-Externally Aided Project
104	Rashtriya Madhyamik Siksha Abhijan
105	Science Technology and Climate Change Department
106	Secondary Education Department
107	Secretariat Administration Department
108	Skill Employment and Entrepreneurship Department
109	Social Welfare Department

Sl. No.	Name of Organisation
110	Soil Conservation Department
111	Srimanta Sankardeva University of Health Sciences
112	Taxation Department
113	Tea Tribes Welfare Department
114	Testing Org
115	Transformation and Development Department
116	Transport Department
117	Transport Department- Externally Funded Projects
118	Urban Affairs Department Externally Aided Project
119	Urban Development Department
120	Water Resources Department- World Bank Tenders
121	Welfare of Minorities Development Department
122	Welfare of Plain Tribes and Backward Classes

Source: Departmental record/information.

Appendix-2.5
(Reference to paragraph 2.3.2.4.1)

Statement showing tenders which were opened before minimum 21 days from the date of publication.

Sl. No.	Name of the organisation	Tender ID No.	Name of work	Tender Value	Date of publish	Date of opening of tender	Days allowed	No. of bids received
1.	Public Works Building and NH Department	2018_PWBNH_6782_1	Upgradation of Three Rural hospital in Dibrugarh GROUP-B (Upgradation of Tinthengia PHC to FRU)	2.46	10-04-18	25-04-18	15	2
2.		2018_PWBNH_7835_1	Construction of Medical College at Nalbari in Nalbari District of Assam under NLCPR	321.10	06-07-18	25-07-18	19	2
3.	Public Works Roads Department	2018_PWD_8218_1	Oil Deposit Work	2.53	16-08-18	24-08-18	8	1
4.	Assam Power Distribution Company Ltd	2018_APDCL_8368_1	Solar PV System under SAUBHAGYA	0.00	28-08-18	15-09-18	18	3
5.		2018_APDCL_8480_1	Rural Electrification works under Pradhan Mantri Sahaj Bijli Har Ghar Yojana (SAUBHAGYA)	22.53	05-09-18	21-09-18	16	3
6.		2018_APDCL_9233_1	Conducting Mandatory Energy Audit (MEA) by Accredited Energy Auditor	0.00	03-11-18	22-11-18	19	6
7.	Public Works Roads Department	2019_PWD_11327_1	Construction of Dhodar Ali to Borsayak Dibrual, under SOPD for the year 2018-19 Ch. 0.00 m to Ch. 2950.00 m, under PWD, Sivasagar Rural Road Division, Sivasagar-Anguri LAC	2.40	23-01-19	30-01-19	7	2
8.		2019_PWD_11913_2	ASOMMALA/JALUKBARI/01 Improvement and widening up to 4-Lanning of Singimari Sualkuchi Road upto Rajgarh via Medical Chowk including construction of CD, RCC Drain cum Footpath etc. under Assam Mala for the year 2018-19.	90.44	15-02-19	22-02-19	7	4
9.	Directorate of Agriculture and Assam Seed Corporation	2019_DAASC_13893_1	EOI For Majuli As Organic Hub 2019-20, through adoption Of PGS India Organic Certification System in Majuli District of Assam	4.73	19-08-19	02-09-19	14	6
10.	Department of Water Resources	2019_DoWR_14672_1	Pro-siltation measures at the spill channel of river Brahmaputra near Mulukgaon to protect Mulukgaon and its adjoining areas from the erosion of river Brahmaputra (Package 2)	2.31	06-11-19	22-11-19	16	5

Sl. No.	Name of the organisation	Tender ID No.	Name of work	Tender Value	Date of publish	Date of opening of tender	Days allowed	No. of bids received
11.	Department of Water Resources	2019_DoWR_14986_2	Re - construction of breached DRDA bund Ch. 1325 m to 1400 m including improvement and realignment at places of Noanadi L/B embankment from Mojachubuti to Bezpara.	9.25	03-01-20	10-01-20	7	1
12.	Department of Water Resources	2019_DoWR_14963_2	Reconstruction of breached embankment at Ch. 2.51km, 2.55km, 2.60km, 6.28km, and 6.55km including improvement of R/B embankment of Rupahi river, Re Pak-3	6.84	08-01-20	18-01-20	10	2
13.	Public Works Roads Department	2020_PWD_15924_1	Improvement of Station Feeder Road including drain works of Pathsala town at Pathsala under SOPD(G) for 2019-20	12.81	17-01-20	27-01-20	10	2
14.	Assam Power Distribution Company Ltd	2020_APDCL_16071_1	Construction and replacement of 11 KV lines with MVCC, LT AB conversion under Morigaon Electrical Circle	0.00	25-01-20	10-02-20	16	2
15.	Department of Water Resources	2019_DoWR_15001_3	Construction of retirement embankment in the breach portion and improvement of Borghuli Ring bund including anti erosion measures Package 2 RETENDER	7.90	28-01-20	07-02-20	10	1
16.	Public Works Roads Department	2020_PWD_16135_1	Improvement and widening to double lanning of N.G. Mandakata road (Fulung to Bezera) including const. of CD Works, drain cum FP, Retaining wall/ breast wall and protection work	43.72	29-01-20	17-02-20	19	2
17.	Public Works Building and NH Department	2020_PWBNIH_16719_1	Development of Batadrava Than as Cultural and Tourist Destination at Batadrava, Nagaon	41.39	21-02-20	29-02-20	8	1
18.	Department of Water Resources	2020_DoWR_16735_1	RiverKulshi at Ambari area from Ch.375.00m to Ch.775.50m	2.00	22-02-20	03-03-20	10	5
19.	Department of Water Resources	2021_DoWR_23603_2	Protection of different reaches from U/S of Berachapori to Badalpur from the erosion of river Brahmaputra.	14.66	15-02-22	22-02-22	7	2
20.	Department of Water Resources	2020_DoWR_16266_2	Reconstruction of Breach like Damaged Embankment of Tengakhat Bund R/B of River Buridehing Up to Jokai R.F. From Ch. 12000m to 18200m (Singimari) RETENDER	7.38	14-03-20	21-03-20	7	5

Sl. No.	Name of the organisation	Tender ID No.	Name of work	Tender Value	Date of publish	Date of opening of tender	Days allowed	No. of bids received
21.	Public Works Building and NH Department	2020_PWBNIH_17391_1	Construction of 11 (Eleven) Dist Science Centre for ASTEC under Department of Science and Technology, Assam at Dibrugarh (Sessa TE), Sibsagar (Charaideo), Nagaon (Hojai), Biswanath, Udaiguri, Baksha (Mushalpur), Goalpara, Dhubri (Mancachar), Dhubri (Golakganj), Hailakandi and Karimganj	68.57	04-05-20	21-05-20	17	2
22.	Department of Water Resources	2020_DoWR_16262_2	Restoration and recoupment of breached like damages of road cum bund by flooding of river Brahmaputra at Nichinpur area under SOPD (FDR). RETENDER	6.49	13-05-20	21-05-20	8	1
23.	Public Works Roads Department	2020_PWD_17254_3	Re-construction of Halowa Habial Ali (Ch 0.00 to 10900.00 m) under SOPD-G for the year 2019-20, Khumtai LAC. Pkg. No. SOPD(G)/GKTRD/KHM/03	1.52	14-05-20	21-05-20	7	2
24.	Public Works Roads Department	2020_PWD_18256_1	Re-construction of Station feeder road and Barhampur Bazar to GBC Road under SOPD-G for the year 2020-21, Barhampur LAC	0.75	31-07-20	17-08-20	17	5
25.	National Health Mission	2020_NHM_18480_1	Supply of Rapid Antigen Detection Kits for SARS CoV2	100.00	20-08-20	26-08-20	6	4
26.		2020_NHM_18615_1	Supply of Inj. Remdesivir 100 mg per vial	7.50	08-09-20	11-09-20	3	4
27.	National Health Mission	2020_NHM_18703_1	For supply and installation of multipara patient monitors	3.00	17-09-20	24-09-20	7	7
28.		2020_NHM_19008_1	Supply of Viral RNA Extraction Kit	0.39	17-10-20	20-10-20	3	4
29.	Public Works Building and NH Department	2020_PWBNIH_18989_1	Consultancy Services for Construction of proposed 2nd Medical College Centering MMCH Kalapahar campus along with 800 Bedded General Hospital at MMCH Campus in Guwahati, Assam	800.00	17-10-20	04-11-20	18	6
30.	National Health Mission	2020_NHM_19138_1	Supply of Rapid Antigen Detection Kits for SARS CoV 2 COVID 19	100.00	02-11-20	06-11-20	4	5
31.	Public Works Roads Department	2020_PWD_19298_1	Improvement and Upgradation of Mukalmua Jagra Bongaon Road under Asom Mala	112.43	14-11-20	23-11-20	9	4
32.	Public Works Building and NH Department	2020_PWBNIH_19422_1	Construction of proposed new Medical College at Sivasagar (Charaideo) District, Assam	380.54	25-11-20	07-12-20	12	2
33.		2020_PWBNIH_19687_1	Construction of proposed new Medical College at Sivasagar (Charaideo) District, Assam	380.49	18-12-20	31-12-20	13	1

Sl. No.	Name of the organisation	Tender ID No.	Name of work	Tender Value	Date of publish	Date of opening of tender	Days allowed	No. of bids received
34.	Department of Water Resources	2021_DoWR_19923_1	Immediate measures to restore flood damages by river Brahmaputra at Halgaon of Bindhakata area for 2020-21.	7.00	04-01-21	19-01-21	15	6
35.	Department of Water Resources	2021_DoWR_20998_1	Anti-Erosion measures to restore the left bank of river Dudhnoi at Salbari area.	1.79	05-02-21	17-02-21	12	1
36.	National Health Mission	2021_NHM_21126_1	Supply of Hand Gloves Plastic	2.00	10-02-21	13-02-21	3	3
37.	Bodoland Territorial Council	2021_BoTC_21260_1	Supply of Improved Tools and Machineries under SOPD Fund of the year 2020-21	2.00	16-02-21	20-02-21	4	3
38.	Department of Water Resources	2021_DoWR_21445_1	I/M to restore flood damages at Tingkhong Bhoga Ali area of Bogeibil Aithan Bund for 2020-21	4.25	24-02-21	08-03-21	12	7
39.	Industries and Commerce Department	2021_ICD_21587_1	Engagement of insurer for assets and properties of DNP Ltd	474.05	30-03-21	09-04-21	10	5
40.	Department of Water Resources	2021_DoWR_21771_3	Immediate measures to restore flood damages at Lokasoni gaon of Rohmorla Mouza by river Brahmaputra under SDRF for 2020-21. RETENDER	7.21	20-09-21	28-09-21	8	1
41.	Bodoland Territorial Council	2021_BoTC_23162_1	Supply of Vermi Compost	0.80	16-10-21	22-10-21	6	3
42.	Assam Power Distribution Company Ltd	2021_APDCL_23502_1	Off Grid rural electrification works in district of Assam under APDCL/DDU/NRE/Re/Pkg-10	10.00	26-11-21	03-12-21	7	1
43.	Public Works Building and NH Department	2021_PWBNIH_23803_3	ECRP-II/(24) Establishment of i)32_42 Bedded Paediatrics Care Unitii)10 Bedded Intensive Care Unitiii)RT PCR laboratory and iv)LMO tank with MGPS at Dist. Hospital_SDCH in various dist. of Assam under ECRP-II,(Inclu. Elect. works)at West KarbiAnglong	2.05	23-12-21	06-01-22	14	4

Source: Departmental records.

Appendix-2.6
(Reference to paragraph 2.3.2.4.5)
Statement showing realisation of tender processing fees

Sl. No.	Tender ID	Name of the Organisation	Date of publishing	Value of Tender	Tender Processing fee		Short (+)/ Excess (-) realisation
					Due	Realised	
1.	2021_BoTC_21153_1	Bodoland Territorial Council	11-Feb-2021	29,99,84,400	20000	90000	-70,000
2.	2021_BoTC_21460_1	Bodoland Territorial Council	25-Feb-2021	14,99,89,476	20000	44997	-24,997
3.	2021_BoTC_21466_1	Bodoland Territorial Council	25-Feb-2021	11,99,95,600	20000	35999	-15,999
4.	2019_BoTC_14087_1	Bodoland Territorial Council	07-Sep-2019	9,99,99,470	20,000	30000	-10,000
5.	2020_BoTC_16887_1	Bodoland Territorial Council	02-Mar-2020	9,99,99,900	20,000	30000	-10,000
6.	2019_BoTC_14368_1	Bodoland Territorial Council	11-Oct-2019	4,90,52,718	10,000	14716	-4,716
7.	2020_BoTC_16290_1	Bodoland Territorial Council	05-Feb-2020	4,22,50,000	8,000	12675	-4,675
8.	2019_PWBNH_15381_1	Public Works Building and NH Department	21-Dec-2019	3,54,49,000	7,000	11350	-4,350
9.	2021_ICD_22408_1	Industries and Commerce Department	09-Aug-2021	11,87,95,055	20000	24000	-4,000
10.	2021_PWBNH_21754_1	Public Works Building and NH Department	28-May-2021	1,35,46,981	3,000	6773	-3,773
11.	2020_PWBNH_18433_1	Public Works Building and NH Department	15-Aug-2020	3,16,16,590	6,000	9485	-3,485
12.	2021_PWD_23858_14	Public Works Roads Department	28-Dec-2021	3,05,11,000	6,000	9200	-3,200
13.	2020_PWD_18787_1	Public Works Roads Department	24-Sep-2020	3,07,74,000	6,000	9200	-3,200
14.	2021_BoTC_23162_1	Bodoland Territorial Council	16-Oct-2021	79,60,000	2,000	5000	-3,000
15.	2020_PWD_16471_1	Public Works Roads Department	13-Feb-2020	3,00,00,000	6,000	9000	-3,000
16.	2020_PWBNH_18485_1	Public Works Building and NH Department	21-Aug-2020	5,26,33,425	10,000	12500	-2,500
17.	2021_BoTC_21260_1	Bodoland Territorial Council	16-Feb-2021	2,00,00,000	4,000	6000	-2,000
18.	2021_PWD_20217_105	Public Works Roads Department	20-Jan-2021	3,85,83,000	8,000	10000	-2,000
19.	2020_PWD_17693_1	Public Works Roads Department	22-May-2020	3,93,84,000	8,000	10000	-2,000
20.	2020_PWD_18256_1	Public Works Roads Department	31-Jul-2020	74,88,000	1,000	2250	-1,250
21.	2019_PWD_15130_8	Public Works Roads Department	30-Nov-2019	73,48,948	1,000	2000	-1,000
22.	2020_PWD_17243_2	Public Works Roads Department	19-Mar-2020	1,31,75,000	3,000	4000	-1,000
23.	2021_BoTC_21442_1	Bodoland Territorial Council	25-Feb-2021	2,00,00,000	4,000	5000	-1,000
24.	2020_PWD_17595_10	Public Works Roads Department	20-May-2020	1,00,56,263	2,000	2900	-900
25.	2021_BoTC_21177_1	Bodoland Territorial Council	12-Feb-2021	4,03,57,200	8,000	8700	-700

Sl. No.	Tender ID	Name of the Organisation	Date of publishing	Value of Tender	Tender Processing fee		Short (+)/ Excess (-) realisation
					Due	Realised	
26.	2020_ICD_17160_1	Industries and Commerce Department	14-Mar-2020	1,08,00,000	2,000	2500	-500
27.	2022_PWBNH_24137_8	Public Works Building and NH Department	28-Jan-2022	48,67,000	1,000	1476	-476
28.	2020_PWD_17254_3	Public Works Roads Department	14-May-2020	1,52,03,964	3,000	3100	-100
29.	2022_BoTC_24381_1	Bodoland Territorial Council	17-Feb-2022	2,00,65,265	4,000	4100	-100
30.	2021_PWBNH_23803_3	Public Works Building and NH Department	23-Dec-2021	2,05,22,000	4,000	4100	-100
31.	2022_APDCL_24225_1	Assam Power Distribution Company Ltd	05-Feb-2022	3,57,29,928	7,000	7080	-80
32.	2021_APDCL_22457_1	Assam Power Distribution Company Ltd	25-Aug-2021	99,98,278	2,000	2000	0
33.	2022_DoWR_24900_1	Department of Water Resources	31-Mar-2022	99,99,973	2,000	2000	0
34.	2022_APDCL_24519_1	Assam Power Distribution Company Ltd	02-Mar-2022	1,10,00,000	2,000	2000	0
35.	2020_DoWR_18754_1	Department of Water Resources	21-Sep-2020	1,26,73,205	3,000	3000	0
36.	2021_DoWR_20998_1	Department of Water Resources	05-Feb-2021	1,79,16,090	4,000	4000	0
37.	2020_DoWR_16547_1	Department of Water Resources	15-Feb-2020	1,89,99,984	4,000	4000	0
38.	2020_DoWR_16735_1	Department of Water Resources	22-Feb-2020	1,99,94,991	4,000	4000	0
39.	2019_DoWR_15576_1	Department of Water Resources	26-Dec-2019	2,28,95,711	5,000	5000	0
40.	2019_DoWR_14672_1	Department of Water Resources	06-Nov-2019	2,30,72,770	5,000	5000	0
41.	2021_PWD_20227_4	Public Works Roads Department	18-Jan-2021	2,41,16,000	5,000	5000	0
42.	2020_PWD_19719_5	Public Works Roads Department	22-Dec-2020	2,42,39,000	5,000	5000	0
43.	2020_APDCL_16217_1	Assam Power Distribution Company Ltd	31-Jan-2020	2,88,69,001	6,000	6000	0
44.	2020_DoWR_17818_1	Department of Water Resources	05-Jun-2020	2,96,50,368	6,000	6000	0
45.	2021_DoWR_23903_1	Department of Water Resources	30-Dec-2021	2,99,33,629	6,000	6000	0
46.	2021_APDCL_22255_1	Assam Power Distribution Company Ltd	27-Jul-2021	3,23,45,540	6,000	6000	0
47.	2021_DoWR_23641_1	Department of Water Resources	09-Dec-2021	3,52,10,865	7,000	7000	0
48.	2021_DoWR_21445_1	Department of Water Resources	24-Feb-2021	4,24,70,748	8,000	8000	0
49.	2021_DoWR_23498_1	Department of Water Resources	26-Nov-2021	4,42,01,609	9,000	9000	0
50.	2020_DoWR_16419_1	Department of Water Resources	11-Feb-2020	5,94,05,490	10,000	10000	0
51.	2019_APDCL_14248_1	Assam Power Distribution Company Ltd	26-Sep-2019	6,17,54,115	10,000	10000	0
52.	2021_APDCL_22900_1	Assam Power Distribution Company Ltd	11-Sep-2021	6,23,44,775	10,000	10000	0
53.	2021_BoTC_21183_1	Bodoland Territorial Council	12-Feb-2021	6,31,76,400	10,000	10000	0
54.	2021_DoWR_23181_1	Department of Water Resources	21-Oct-2021	6,46,80,850	10,000	10000	0

Sl. No.	Tender ID	Name of the Organisation	Date of publishing	Value of Tender	Tender Processing fee		Short (+)/ Excess (-) realisation
					Due	Realised	
55.	2020_DoWR_16262_2	Department of Water Resources	13-May-2020	6,48,79,852	10,000	10000	0
56.	2019_DoWR_14963_2	Department of Water Resources	08-Jan-2020	6,83,52,582	10,000	10000	0
57.	2021_DoWR_19923_1	Department of Water Resources	04-Jan-2021	6,99,99,729	10,000	10000	0
58.	2021_DoWR_21771_3	Department of Water Resources	20-Sep-2021	7,20,58,686	10,000	10000	0
59.	2021_APDCL_22806_1	Assam Power Distribution Company Ltd	11-Sep-2021	7,35,90,768	10,000	10000	0
60.	2020_DoWR_16266_2	Department of Water Resources	14-Mar-2020	7,38,15,698	10,000	10000	0
61.	2019_DoWR_15001_3	Department of Water Resources	28-Jan-2020	7,90,26,901	20,000	20000	0
62.	2021_DoWR_20902_1	Department of Water Resources	03-Feb-2021	8,07,45,950	20,000	20000	0
63.	2020_DoWR_16161_1	Department of Water Resources	29-Jan-2020	8,98,11,624	20,000	20000	0
64.	2021_APDCL_22853_1	Assam Power Distribution Company Ltd	11-Sep-2021	9,02,66,014	20,000	20000	0
65.	2021_APDCL_22828_1	Assam Power Distribution Company Ltd	11-Sep-2021	9,24,99,743	20,000	20000	0
66.	2019_DoWR_14986_2	Department of Water Resources	03-Jan-2020	9,25,30,149	20,000	20000	0
67.	2021_APDCL_22784_1	Assam Power Distribution Company Ltd	11-Sep-2021	9,43,97,512	20,000	20000	0
68.	2020_DoWR_18752_1	Department of Water Resources	21-Sep-2020	9,69,00,177	20,000	20000	0
69.	2022_DoWR_24591_1	Department of Water Resources	07-Mar-2022	9,97,34,718	20,000	20000	0
70.	2021_APDCL_23502_1	Assam Power Distribution Company Ltd	26-Nov-2021	10,00,00,000	20,000	20000	0
71.	2022_DoWR_24101_1	Department of Water Resources	21-Jan-2022	10,06,94,795	20000	20000	0
72.	2021_DoWR_20264_1	Department of Water Resources	19-Jan-2021	13,43,98,945	20000	20000	0
73.	2021_DoWR_23603_2	Department of Water Resources	15-Feb-2022	14,65,97,072	20000	20000	0
74.	2021_DoWR_23710_1	Department of Water Resources	15-Dec-2021	18,50,28,777	20000	20000	0
75.	2021_APDCL_22888_1	Assam Power Distribution Company Ltd	11-Sep-2021	20,00,00,000	20000	20000	0
76.	2021_APDCL_22874_1	Assam Power Distribution Company Ltd	11-Sep-2021	20,63,50,000	20000	20000	0
77.	2022_DoWR_23981_1	Department of Water Resources	07-Jan-2022	89,55,31,646	30,000	30,000	0
78.	2020_APDCL_18230_1	Assam Power Distribution Company Ltd	29-Jul-2020	99,72,00,000	30,000	30,000	0
79.	2020_APDCL_18235_1	Assam Power Distribution Company Ltd	29-Jul-2020	1,10,29,00,000	30,000	30,000	0
80.	2021_APDCL_21380_1	Assam Power Distribution Company Ltd	22-Feb-2021	1,50,50,00,000	30,000	30,000	0
81.	2021_APDCL_21378_1	Assam Power Distribution Company Ltd	22-Feb-2021	2,15,21,00,000	30,000	30,000	0
82.	2021_PWRD_23620_1	Public Works Roads Department-EAP	09-Dec-2021	7,85,36,40,000	30,000	30,000	0
83.	2021_BoTC_21186_1	Bodoland Territorial Council	12-Feb-2021	4,87,55,700	10,000	9800	200

Sl. No.	Tender ID	Name of the Organisation	Date of publishing	Value of Tender	Tender Processing fee		Short (+)/ Excess (-) realisation
					Due	Realised	
84.	2020_NHM_19008_1	National Health Mission	17-Oct-2020	39,00,000	800	0	800
85.	2021_PWD_20774_8	Public Works Roads Department	02-Feb-2021	3,00,00,000	6,000	5000	1,000
86.	2020_DAASC_18920_1	Directorate of Agriculture and Assam Seed Corporation	13-Oct-2020	2,00,00,000	4,000	1000	3,000
87.	2020_NHM_17946_1	National Health Mission	15-Jun-2020	2,45,00,000	5,000	2000	3,000
88.	2021_NHM_21126_1	National Health Mission	10-Feb-2021	2,00,00,000	4,000	0	4,000
89.	2020_NHM_18703_1	National Health Mission	17-Sep-2020	3,00,00,000	6,000	2000	4,000
90.	2021_ICD_21809_1	Industries and Commerce Department	05-Jun-2021	3,46,56,628	7,000	2500	4,500
91.	2019_BoTC_15328_1	Bodoland Territorial Council	16-Dec-2019	4,99,99,951	10,000	5000	5,000
92.	2020_BoTC_15766_1	Bodoland Territorial Council	07-Jan-2020	5,67,36,719	10,000	5000	5,000
93.	2021_NHM_21730_1	National Health Mission	20-May-2021	3,00,00,000	6,000	0	6,000
94.	2021_ICD_23167_1	Industries and Commerce Department	18-Oct-2021	3,66,00,000	7,000	0	7,000
95.	2020_DAASC_15908_1	Directorate of Agriculture and Assam Seed Corporation	14-Jan-2020	4,72,54,000	9,000	2000	7,000
96.	2020_PWBNIH_17984_1	Public Works Building and NH Department	19-Jun-2020	13,58,77,619	20000	12500	7,500
97.	2020_PWBNIH_16719_1	Public Works Building and NH Department	21-Feb-2020	41,39,36,736	20000	12500	7,500
98.	2021_PWBNIH_21604_1	Public Works Building and NH Department	14-Apr-2021	46,65,17,482	20000	12500	7,500
99.	2021_NHM_23292_1	National Health Mission	03-Nov-2021	5,00,00,000	10,000	0	10,000
100.	2020_BoTC_16891_1	Bodoland Territorial Council	02-Mar-2020	9,99,99,959	20,000	10000	10,000
101.	2020_PWD_15864_42	Public Works Roads Department	13-Jan-2020	10,00,00,000	20,000	10000	10,000
102.	2020_PWD_19397_7	Public Works Roads Department	23-Nov-2020	10,00,00,000	20,000	10000	10,000
103.	2021_PWD_21066_3	Public Works Roads Department	08-Feb-2021	10,00,00,000	20,000	10000	10,000
104.	2021_BoTC_21224_1	Bodoland Territorial Council	13-Feb-2021	11,87,93,080	20000	10000	10,000
105.	2020_BoTC_16077_1	Bodoland Territorial Council	28-Jan-2020	11,99,21,748	20000	10000	10,000
106.	2020_PWD_15924_1	Public Works Roads Department	17-Jan-2020	12,81,17,000	20000	10000	10,000
107.	2022_PWD_24353_1	Public Works Roads Department	15-Feb-2022	14,89,18,320	20000	10000	10,000
108.	2019_BoTC_15648_1	Bodoland Territorial Council	31-Dec-2019	17,00,00,000	20000	10000	10,000
109.	2020_ICD_17144_2	Industries and Commerce Department	01-Jun-2020	19,34,32,000	20000	10000	10,000
110.	2019_BoTC_15098_1	Bodoland Territorial Council	29-Nov-2019	19,75,90,000	20000	10000	10,000
111.	2021_PWD_22959_1	Public Works Roads Department	16-Sep-2021	33,41,86,200	20000	10000	10,000
112.	2021_PWD_22083_2	Public Works Roads Department	02-Jul-2021	34,61,88,200	20000	10000	10,000

Sl. No.	Tender ID	Name of the Organisation	Date of publishing	Value of Tender	Tender Processing fee		Short (+)/ Excess (-) realisation
					Due	Realised	
113.	2022_PWD_23953_11	Public Works Roads Department	04-Jan-2022	38,36,99,000	20000	10000	10,000
114.	2020_PWD_16135_1	Public Works Roads Department	29-Jan-2020	43,71,63,800	20000	10000	10,000
115.	2020_BoTC_16013_1	Bodoland Territorial Council	22-Jan-2020	49,99,99,990	20000	10000	10,000
116.	2020_BoTC_16345_1	Bodoland Territorial Council	07-Feb-2020	49,99,99,990	20000	10000	10,000
117.	2022_DAASC_24138_1	Directorate of Agriculture and Assam Seed Corporation	29-Jan-2022	11,96,95,000	20000	5000	15,000
118.	2020_ICD_18593_1	Industries and Commerce Department	04-Sep-2020	30,00,00,000	20000	5000	15,000
119.	2019_PWBNH_14219_1	Public Works Building and NH Department	21-Sep-2019	60,41,64,000	30,000	12,500	17,500
120.	2020_PWBNH_17391_1	Public Works Building and NH Department	04-May-2020	68,56,70,000	30,000	12,500	17,500
121.	2022_PWBNH_24294_1	Public Works Building and NH Department	09-Feb-2022	91,32,00,000	30,000	12,500	17,500
122.	2021_PWBNH_22724_1	Public Works Building and NH Department	02-Sep-2021	1,16,97,09,000	30,000	12,500	17,500
123.	2019_PWBNH_13953_1	Public Works Building and NH Department	28-Aug-2019	1,93,20,00,000	30,000	12,500	17,500
124.	2020_PWBNH_19687_1	Public Works Building and NH Department	18-Dec-2020	3,80,49,00,000	30,000	12,500	17,500
125.	2020_PWBNH_19131_1	Public Works Building and NH Department	31-Oct-2020	3,80,54,30,000	30,000	12,500	17,500
126.	2020_PWBNH_19422_1	Public Works Building and NH Department	25-Nov-2020	3,80,54,30,000	30,000	12,500	17,500
127.	2020_PWBNH_19134_1	Public Works Building and NH Department	31-Oct-2020	4,01,57,00,000	30,000	12,500	17,500
128.	2020_PWBNH_18816_1	Public Works Building and NH Department	29-Sep-2020	4,40,50,00,000	30,000	12,500	17,500
129.	2020_PWBNH_17548_1	Public Works Building and NH Department	16-May-2020	5,00,00,00,000	30,000	12,500	17,500
130.	2020_PWBNH_18765_1	Public Works Building and NH Department	22-Sep-2020	5,00,00,00,000	30,000	12,500	17,500
131.	2022_PWBNH_24259_2	Public Works Building and NH Department	07-Feb-2022	5,31,40,00,000	30,000	12,500	17,500
132.	2021_PWBNH_20249_1	Public Works Building and NH Department	18-Jan-2021	6,60,20,00,000	30,000	12,500	17,500
133.	2020_PWBNH_18989_1	Public Works Building and NH Department	17-Oct-2020	8,00,00,00,000	30,000	12,500	17,500
134.	2022_PWBNH_24841_1	Public Works Building and NH Department	23-Mar-2022	9,54,21,00,000	30,000	12,500	17,500
135.	2019_NHM_15272_1	National Health Mission	07-Dec-2019	10,00,00,000	20,000	2000	18,000
136.	2021_NHM_22145_1	National Health Mission	09-Jul-2021	10,00,00,000	20,000	2000	18,000
137.	2019_NHM_15366_1	National Health Mission	18-Dec-2019	12,00,00,000	20000	2000	18,000
138.	2021_NHM_23738_1	National Health Mission	17-Dec-2021	14,00,00,000	20000	2000	18,000
139.	2020_NHM_19666_1	National Health Mission	16-Dec-2020	20,00,00,000	20000	2000	18,000
140.	2021_NHM_20888_1	National Health Mission	04-Feb-2021	20,00,00,000	20000	2000	18,000
141.	2020_NHM_19503_1	National Health Mission	01-Dec-2020	21,47,00,000	20000	2000	18,000

Sl. No.	Tender ID	Name of the Organisation	Date of publishing	Value of Tender	Tender Processing fee		Short (+)/ Excess (-) realisation
					Due	Realised	
142.	2021_NHM_21232_1	National Health Mission	13-Feb-2021	25,00,00,000	20000	2000	18,000
143.	2022_NHM_23984_1	National Health Mission	07-Jan-2022	29,00,00,000	20000	2000	18,000
144.	2020_NHM_17166_1	National Health Mission	14-Mar-2020	38,00,00,000	20000	2000	18,000
145.	2022_PWBNH_24426_1	Public Works Building and NH Department	19-Feb-2022	12,00,00,000	20000	1200	18,800
146.	2022_PWBNH_24488_9	Public Works Building and NH Department	25-Feb-2022	12,00,00,000	20000	1200	18,800
147.	2020_NHM_18615_1	National Health Mission	08-Sep-2020	7,50,00,000	20,000	0	20,000
148.	2021_NHM_21613_1	National Health Mission	23-Apr-2021	7,50,00,000	20,000	0	20,000
149.	2020_NHM_17706_1	National Health Mission	27-May-2020	20,97,00,000	20000	0	20,000
150.	2019_DAASC_14428_1	Directorate of Agriculture and Assam Seed Corporation	19-Oct-2019	46,52,00,000	20000	0	20,000
151.	2020_PWD_18957_1	Public Works Roads Department	14-Oct-2020	61,79,52,000	30,000	10,000	20,000
152.	2021_PWD_20398_3	Public Works Roads Department	27-Jan-2021	78,05,78,000	30,000	10,000	20,000
153.	2021_PWRD_22189_1	Public Works Roads Department-EAP	19-Jul-2021	2,20,69,00,000	30,000	10,000	20,000
154.	2019_PWD_14337_1	Public Works Roads Department	04-Oct-2019	70,26,80,000	30,000	5,000	25,000
155.	2020_PWD_19298_1	Public Works Roads Department	14-Nov-2020	1,12,43,00,000	30,000	5,000	25,000
156.	2020_PWD_18877_5	Public Works Roads Department	08-Oct-2020	1,39,79,00,000	30,000	5,000	25,000
157.	2020_NHM_18995_1	National Health Mission	17-Oct-2020	80,00,00,000	30,000	2,000	28,000
158.	2019_NHM_14583_1	National Health Mission	01-Nov-2019	4,00,00,00,000	30,000	2,000	28,000
159.	2020_NHM_18480_1	National Health Mission	20-Aug-2020	1,00,00,00,000	30,000	0	30,000
160.	2020_NHM_19138_1	National Health Mission	02-Nov-2020	1,00,00,00,000	30,000	0	30,000
161.	2022_DoWR_24357_1	Department of Water Resources	15-Feb-2022	1,18,65,66,543	30,000	0	30,000
162.	2022_DoWR_24352_1	Department of Water Resources	15-Feb-2022	1,74,12,85,074	30,000	0	30,000
163.	2021_ICD_21587_1	Industries and Commerce Department	30-Mar-2021	4,74,04,64,800	30,000	0	30,000
TOTAL					26,67,800	16,50,301	10,17,499

Source: Departmental records.

Appendix-2.7
(Reference to paragraph 2.3.2.5.1)

Details of tenders against which financial bids were opened when only two technically qualified bids were available

Sl. No.	Name of the organisation	Tender ID No.	Name of work	No. of bids received	Tender Value	Tender Status
1.	Managing Director, Assam Petro-Chemicals Ltd., Namrup, Assam	2021_ICD_23167_1	Hiring of Services for Operational Assistance at Captive Power Plant (CPP) of APL for a period of Three years	2	3.66	AOC
2.	Managing Director, Assam Gas Company Ltd, Duliajan Assam	2021_ICD_21628_1	Engagement of marketing agency for development of customer portal software sales generation and customer management	2	0.00	AOC
3.	Chief Engineer, Water Resource Department, Guwahati, Assam	2019_DoWR_12041_1	Protection of Manja area (Diphu - Manja road) from the erosion of Diphu river in Karbi Anglong District for the year 2018 -19	2	1.00	AOC
4.	Chief Engineer, PWD (Roads), Assam	2021_PWD_20398_3	Construction of (1) Road Tihu Makhibaha road to Makhibaha Model Hospital, (2) Tupai Panbari road, (3) Jagyabhum road, (4) Nityananda Panbari Road, (5) Uzan Hua road, <i>etc.</i> , under SOPD-G for the year 2020-21, Patacharkuchi LAC	2	78.06	AOC
5.	Chief Engineer, PWD (Roads), Assam	2020_PWD_15924_1	Improvement of station Feeder Road including drain works of pathsala town at Pathsala under SOPD (G) for 2019-20	2	12.81	AOC
6.	Chief Engineer, PWD (Roads), Assam	2018_PWD_10128_9	MLCSNA/Dima Hassao/02 Construction of RCC Br. No 32/1 (RCC Bridge with Bug Girder) over river on Mahur Laisong Road Construction of RCC Br. No 1/1 (RCC Bridge) over river on Jungli Basti village approach road	1	4.14	AOC
7.	Chief Engineer, PWD (B), Assam	2021_PWBNIH_21754_1	Construction of Holding Area for IPD and OPD Patient of FAAMCH in front of the Main OPD Complex Barpeta under SOPD G for 2021-22	2	1.35	AOC
8.	Chief Engineer, PWD (B), Assam	2022_PWBNIH_24137_8	GMCH/ COE-12 Establishment of Paediatric centre of Excellences(COE) at Gauhati Medical College and Hospital step-down (at 3rd floor of Emergency BLDG) (8 Plus 4) ICU in Guwahati, Assam	2	0.53	AOC
9.	Chief Engineer, PWD (B), Assam	2022_PWBNIH_24841_1	PMC service for Construction of new medical college centering MMCH and Kalapahar campus along with 800 bedded General Hospital at MMCH Campus in Guwahati	2	954.21	AOC

Sl. No.	Name of the organisation	Tender ID No.	Name of work	No. of bids received	Tender Value	Tender Status
10.	Chief Engineer, PWD (B), Assam	2018_PWBNIH_7835_1	Construction of Medical College at Nalbari in Nalbari District of Assam under NLCPR	2	350.00	AOC
11.	Chief Engineer, PWD (B), Assam	2019_PWBNIH_14219_1	Proposed Refurbishment of existing Rajiv Gandhi Indoor Stadium, Amingaon, Guwahati	2	60.41	AOC
12.	Chief Engineer, PWD (B), Assam	2018_PWBNIH_8565_1	Construction of Kokrajhar Medical College and Hospital at Kokrajhar, BTC	2	313.83	AOC
13.	Chief Engineer, PWD (B), Assam	2020_PWBNIH_17391_1	Construction of 11 (Eleven) Dist Science Centre for ASTEC under Department of Science and Technology, Assam at Dibrugarh (Sessa TE), Sibsagar (Charaideo), Nagaon (Hojai), Biswanath, Udalguri, Baksha (Mushalpur), Goalpara, Dhubri (Manechar), Dhubri (Golakganj), Hailakandi and Karimganj	2	133.29	AOC
14.	Chief Engineer, PWD (B), Assam	2018_PWD_10027_1	ROB/NN-146/ASSAM/01 Construction of ROB at the intersection of Kashikotra-Basugaon-Talguri PWD Road and NF Railway Track at Basugaon Town replacing Railway Gate No. NN-146 under 50 50 cost sharing basis for the year 2018-19	2	62.14	AOC
15.	Chief Engineer, PWD (B), Assam	2021_PWD_21066_3	SOPD_SIG_20_21_36 Improvement of Amsoi Baithalangso (AB) road by providing GSB, WBM-II, III, PMC, SC, ICBP in shoulders etc., (from Ch. 38400.00 to 47000.00 m) under Signature Project of SOPD-G (State Priority Scheme) for the year 2020-21	2	10.00	AOC
16.	Chief Engineer, PWD (B), Assam	2020_PWD_15864_42	SOPD_SIG_19_20_42 Construction of road from Ahatguri to NH-37 (Trimurti Mandir) via Telahi Domal and Matiparbat including improvement of Ahatguri Market at Ahatguri under Signature Project of SOPD-G (State Priority Scheme) for the year 2019-20, Jagirroad LAC	2	10	AOC
TOTAL					1,995.43	

Source: Departmental records.

Appendix-3.1

(Reference to paragraph-3.2.5)

Statement showing interest liability due to delayed transfer of SDRF to Public Account 8121

Year	Fund as per recommendation of Finance Commission			Installment	Fund received during the year						Fund transferred to H/A-8121 (SDRF) as per Treasury Receipt Schedule	Date of credit to H/A 8121 (SDRF) as per Treasury Receipt Schedule	Fund yet to be transferred (days)	Delay in transfer of fund minus grace period of 15 days	Average Rate of Interest (Dated Securities)	Interest as applicable to Central Government dated securities
	GoI	GOA share	Total Fund as per plan		GoI	Credit Memo date	GoA share released	Release from NDRF	Total fund received during the year							
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (12-7)	15	16 (in %)	17 (11 (or 12)*15÷16/365)
2017-18	456.30	50.70	507.00	1st	228.15	28/06/2017	25.35			228.15	26/09/2017		90	75	7.62	3.57
				2nd	228.15	3/08/2017	25.35	--	507.00	228.15	26/09/2017		54	39	7.62	1.86
2018-19	478.80	53.20	532.00	1st	239.40	26/06/2018	26.60			239.40	21/09/2018		87	72	7.47	3.53
				2nd	239.40	1/01/2019	26.60	--	532.00	239.40	31/03/2019		89	74	7.47	1.43
2019-20	503.10	55.90	559.00	1st	251.55	15/07/2019	27.95			26.60	31/03/2019		89	74	7.47	0.40
				2nd	251.55	8/01/2020	27.95	--	559.00	279.50	31/08/2019		47	32	7.32	1.79
2020-21	772.00	85.77	857.77	1st	386.00	3/04/2020	43.00	--		386.00	26/06/2020		84	66	7.32	3.70
				2nd	386.00	7/01/2021	42.77	--	902.14	43.00	10/08/2020		129	114	7.89	5.76
2021-22	617.60	68.80	686.40	1st	308.80	29/04/2021	30.88	--	648.48	214.50	31/03/2021		83	68	7.89	3.15
				2nd	308.80	12/10/2021				214.50	11/03/2022		428	413	7.89	19.15
Total (Till 03/22)	2827.80	314.37	3142.17		2827.80		276.45	44.37	3148.62	2840.05	-	-	-	-	-	56.42
											27/05/2022	308.80	227	212	8.09	14.51
											30/06/2022	37.92	261	246	8.09	2.07
Total	2827.80	314.37	3142.17		2827.80		276.45	44.37	3148.62	2840.05		346.72				73.00

Note: (i) Date of fund vet to be transferred taken as on June 2022; (ii) Unreleased amount of ₹37.92 crore is the remaining part of State's share for 2021-22 (Out of total ₹68.80 crore)

Source: (i) Credit memo of Central Govt release to State Govt (Fin Assam); (ii) Treasury receipt schedule of HoA-8121 (upto June 2022); (iii) Status paper on Govt. Debt issued by MoF, DEA

Appendix 3.2

(Reference to paragraph-3.2.5)

Statement showing loss of interest which could have accrued to SDRF due to non-investment of SDRF

Year	Opening Balance	Annual Allocation & Fund received during the year			Fund received from NDRF	Total fund available under SDRF	Total Fund released	Unspent balance at the close of the financial year	Balance on which presumptive minimum loss of interest in calculated	Average Rate of Interest (Dated Securities)	Minimum loss of interest (in %)
		Central Share	State Share	Total							
1	2	3	4	5 (3+4)	6	7(2+5+6)	8	9 (7-8)	10	11 (%)	12 (10*11)
2017-18	**550.07	456.30	50.70	507.00	0	1,057.07	**560.96	496.11	496.11	7.62	37.80
2018-19	496.10	478.80	53.20	532.00	0	1,028.10	424.50	603.60	496.11	7.47	37.06
2019-20	603.60	503.10	55.90	559.00	0	1,162.60	437.37	725.23	603.60	7.32	44.18
2020-21	725.23	772.00	85.77	857.77	44.37	1,368.73 [^]	600.30	768.43	725.23	7.89	57.22
2021-22	768.43	617.60	30.88	648.48	0	1,366.98 ^{^^}	647.92	719.06	719.06	8.09	58.17
Total:		2827.80	276.45	3104.25	44.37		2671.05				234.43

Source: Finance Accounts.

NB:

- * The balance considered for calculation of presumptive minimum loss of interest is the lowest amount (the minimum unspent balance present throughout the year) between either the opening balance at the beginning of the financial year or the unspent balance at the end of the financial year.
- ** As per F.A 2017-18, Opening Balance under SDRF for 2017-18 is ₹2790.65 crore. However, ₹2240.58 crore was adjusted for 1990-2017 & as such, ₹550.07 crore (₹2790.65 crore – ₹2240.58 crore) has been considered as Opening Balance for 2017-18. Further, total of ₹2801.54 crore was booked as expenditure for 2017-18. Out of these, ₹2240.58 was adjusted for period 1990-2017 and ₹560.96 crore was for 2017-18.
- [^] There was a short transfer of ₹258.64 crore in 2020-21 to SDRF.
- ^{^^} GoA transferred ₹258.87 crore during 2021-22 plus (offset) and minus short transfer of ₹346.72 crore (₹ 308.80 Central Share and ₹ 37.92 crore unreleased State Share) to SDRF in 2021-22.

Appendix-3.3
(Reference to paragraph-3.2.6.1)
Detailed position of the funds received, transferred (including short transfer to 8121) & released under SDRF

Year	Opening Balance under SDRF	Fund received			Fund received from NDRF	Transfer of funds from previous year (SDRF)	Short Transfer to SDRF	Total funds available under SDRF	Fund released by GoA under SDRF to 2245	Balance SDRF at the end of FY	Percentage of Unspent balance (of total funds)	Remarks
		Central Share	State Share	Total								
1	2	3	4	5	6	7	8	9=2+5+6+7-8	10	11=9-10	11	12
2017-18	550.07	456.30	50.70	507.00	0.00	0.00	0.00	1057.07	560.96	496.10	46.93	As per F.A 2017-18, Opening Balance under SDRF for 2017-18 is ₹2790.65 crore. However, ₹2240.58 crore was adjusted for 1990-2017 & as such, ₹550.07 crore (₹2790.65 crore – ₹2240.58 crore) has been considered as Opening Balance for 2017-18. Further, total of ₹2801.54 crore was booked as expenditure for 2017-18. Out of these, ₹2240.58 was adjusted for period 1990-2017 and ₹560.96 crore was for 2017-18.
2018-19	496.10	478.80	53.20	532.00	0.00	0.00	0.00	1028.10	424.50	603.60	58.71	₹9.38 crore exp. Pertaining to 2017-18 & ₹415.12 crore for 2018-19.
2019-20	603.60	503.10	55.90	559.00	0.00	0.00	0.00	1162.60	437.37	725.23	62.38	-
2020-21	725.23	772.00	85.77	857.77	44.37	0.00	258.64	1368.73	600.30	768.43	56.14	Short transfer of ₹258.64 crore for 2022-21.
2021-22	768.43	617.60	30.88	648.48	0.00	258.87	346.72	1366.98	647.92	719.06	52.60	Transfer of ₹258.87 crore for 2020-21 & ₹346.72 crore was short transferred for 2021-22.
Total		2,827.80	276.45	3,104.25	44.37				2,671.05			

Source: Finance Accounts

Appendix-3.4

{Reference to paragraph-3.2.7.1}

Position of inadmissible works implemented during 2017-22 in selected districts

(₹ in crore)

Sl. No.	District	Nature of the work executed					
		Preventive		Permanent		Total	
		No.	Value	No.	Value	No.	Value
1	North Lakhimpur	10	16.65	-	-	10	16.65
2	Tinsukia	3	5.10	1	2.10	4	7.20
3	Karbi Anglong	1	2.03	5	1.19	6	3.22
4	Dhubri	2	6.68	10	4.91	12	11.59
5	Barpeta	2	2.68	12	13.57	14	16.25
6	Kokrajhar	-	-	3	0.90	3	0.90
7	Hailakandi	1	2.40	1	3.85	2	6.25
8	Morigaon	-	-	2	4.84	2	4.84
9	Kamrup	1	1.45	6	2.37	7	3.82
Total		20	36.99	40	33.73	60	70.72

Source: Departmental records.

Appendix-3.5

{Reference to paragraph-3.2.7.3)}

Statement showing the details of immediate nature works not implemented immediately under SDRF

Sl. No.	Name of the work	Sanctioned Value (₹ in lakh)	Date of occurrence of damage	Date of commencement of work	Period of delay
District: North Lakhimpur					
1	I/M for restoration of flood damages to Sundiri Right Bank Embankment (Pilot Project) in between Ch. 0 M to 3590 M under SDRF 2017-18	₹230.00	10.07.2017	Jun-18	12 months
2	I/M for restoration of flood damages to Subansiri right bank embankment in between Ch. 24500 m to 35600m under SDRF 2017-18	₹150.00	During flood of 2017	Jun-18	12 months
Total		₹380.00			
District: Tinsukia					
1	Immediate Measures at T/Dyke along the left bank of river Tirap at Moulang Gaon for 2017-18	₹160.00	During flood of 2017	Dec-18	24 months
2	Immediate Measure to Kordoiguri Area including Simaluguri Satra from the erosion of river Brahmaputra (Ananda Nallah) for the year 2017-18	₹340.00	July & August 2017	Apr-18	07 months
3	Registration of damaged due to Flood of River Buridihing along the R/B at Borphakial gaon under SDRF 2019-20	₹290.00	Flood damage in the area was observed since 2010. Damage also occurred during flood of 2018 & 2019	Jun-20	12 months
4	Immediate Measures to restore damaged due to Flood on the L/B of River Kundil at 8th Mile RCC Bridge for 2019-20	₹210.00	The damage was already happening for the last couple of years. During the flood of 2019, the surging current of flood water washed away a part of the guide of the RCC bridge	Jun-20	12 months
5	Immediate Measure to Saikhowa Bund Ph II at Milanpur Area for 2019-20	₹200.00	The damage was done during July and August 2019	Aug-20	12 months
Total		₹1,200.00			
District: Karbi Anglong					
1	Restoration of flood damage CPDMDK Road at 18 th , 19 th KM under SDRF 2019-20	₹10.50	The damage was caused during 12.07.2019 to 16.07.2019	02.08.2020	12 months
2	Providing protection work to Borjuri Dolamara road 4th & 5th KM under SDRF 2019-20	₹7.00	The damage was caused during 12.07.2018 to 16.07.2018	24.07.2020	24 months
3	I/M to restore Pub-Dilawjan area, Bokajan LAC from devastation of river Dhansiri under SDRF 2018-19	₹100.00	Flood inundation alongwith heavy erosion on the right bank at Pub-Dilowjan area were observed since last few years. (Date of AA: 08.03.2019)	21.11.2019	-
4	I/M to restore Dawjingphang area, Diphu LAC from devastation of river Dhansiri under SDRF 2018-19	₹120.00	Flood inundation longwith heavy erosion on the right bank at Dawjingphang area were observed since last few years. (Date of AA: 08.03.2019)	20.11.2019	-
5	I/M to restore Kochgaon Area, Bokajan LAC for devastation of river Dhansiri under SDRF 2017-18	₹140.00	Flood inundation alongwith heavy erosion on the right bank at Kochgaon area were observed since last few years. (Date of AA: 27.04.2018)	03.11.2018	-
6	I/M to restore Dakbanglo area, Bokajan LAC from devastation of river Dhansiri under SDRF 2017-18	₹100.00	Flood inundation alongwith heavy erosion on the right bank at Dakbanglo area were observed since last few years. (Date of AA: 27.04.2018)	03.11.2018	-

Sl. No.	Name of the work	Sanctioned Value (₹ in lakh)	Date of occurrence of damage	Date of commencement of work	Period of delay
7	I/M to restore Rongpharkey English L.P. School, Dentaghat	₹145.00	Severe flood erosion was observed consequetively since the flood of 2014. During the flood of 2016, Rongpharkong English LP School and its adjoining areas from flood inundation was almost eroded. (Date of AA: 27.12.2017)	24.08.2018	24 months
8	Improvement of road from NH-39 to old ND road via Sunday market by reconstruction multiple H/P culvert (5 opening by 120 cm dia NH3 H/P in bottom layer and 4-openings by 100Cm dia NP3 H/P in top layer) L= 12.50m under SDRF 2017-18	₹29.51	The damage was caused during July 2017	11.04.2018	9 months
Total		₹652.01			
District: Dhubri					
1	Immediate restoration of flood damaged road from Chagolia to Zoorbari under SDRF 2017-18	₹55.93	The damage was done during the flash flood of August 2017	Dec-17	04 months
2	Immediate measures to repair and restoration of the Kaldoba embankment from the flood devastation of river Gangadhar under SDRF 2017-18	₹98.00	Erosion had been ongoing for the last few years. During the flood of 2017, erosion took a serious turn.	02.03.2018	09 months
3	Immediate restoration of Kanuri to Binnachara (Satghari para) via Nalia Road under SDRF 2017-18	₹48.15	The damage was done in the middle of October 2017	28.05.2019	16 months
4	Immediate measures for restoration of Pub-Ratiadaha village from flood damage of river Gangadhar under SDRF 2020-21	₹120.00	During flood of July 2020	20.05.2021	10 months
5	Immediate restoration of Flood Damaged Road from NH-31 to Choto Dighaltan under SDRF 2017-18	₹44.95	Aug-17	31.07.2019	24 months
6	Immediate restoration of flood damaged road from KGT Road to Lohapani under SDRF 2017-18	₹57.41	Aug-17	31.08.2019	24 months
7	Permanent restoration of Dhubri Kachugaon road (Ch. 20200 m to 20700 m & Ch. 21100 m to 21400 m) under SDRF 2014-15	₹20.00	Flood of 2015	14.06.2016	13 months
8	Temporaty restoration of Dhubri Gauripur road (Ch 3000m to 6000m)under SDRF 2019-20	₹13.00	Jul-19	25.05.2020	10 months
9	Immediate restoration of 15th KM of BS road to Dautpara via Shantipur ashram road under SDRF 2017-18	₹8.10	Aug-17	04.05.2018	9 months
10	Immediate Restoration of NH 31 at Hakama to Barshi via Andurjhar village road under SDRF 2017-18	₹4.00	Aug-17	26..04.2018	8 months
11	Immediate restoration of Fakiragram Sapatgram Road under SDRF 2017-18	₹6.13	Aug-17	04.05.2018	9 months
Total		₹475.67			
District: Barpeta					
1	I/M close of Breach at 4 th KM of Beki R/B embkt at Bardanga SDRF for 2016-17	₹297.70	The problem arose during the flood of 2004 and for the last 3-4 years, the Bardanga area located about 10 km downstream of NH31 had been affected severely.	16.02.2017	13 years

Sl. No.	Name of the work	Sanctioned Value (₹ in lakh)	Date of occurrence of damage	Date of commencement of work	Period of delay
2	IM to close breach at 24th KM of Beki L/B embankment at Gamariguri Uttarsafakamar including palliative measures for diversion of channel course under SDRF for the 2015-16	₹350.00	The problem arose during the flood of 2004 and for the last 2-3 years, the Gamariguri-Uttarsafamar area located about 15 km upstream of NH31 had been affected severely.	22.04.2016	12 years
3	Immediate measures for restoration of damages at Uttar Safakamar and its adjoining area from the devastation of river Beki on its L/B under SDRF for 2018-19	₹500.00	After the flood in 2004, the mouth of Manas & Hakua river are choked up at Mathanguri and the whole discharge is shifted towards the Beki and since then the river Beki had carried additional discharge creating havoc at both banks of the river.	09.03.2019	15 years
Total		₹1,147.70			
District: Hailakandi					
1	Immediate measures to Dyke along L/B of river Katakhal from Mohanpur to Confluence (at Kalinagar Pt-V) under SDRF for 2017-18	₹285.00	27.07.2016	27.04.2018	1.11 years
2	Immediate measures to Dyke along of river Katakhal from Ratanpurghat to Mohanpur for 2017-18 under SDRF	₹255.00	27.07.2016	29.12.2018	2.5 years
3	Immediate measures to improvement of Dhaleswari & Katakhal drainage basin Ph-II at Boroitoli under SDRF for 2016-17	₹230.00	27.07.2016	22.11.2017	1.5 years
4	Immediate measures for restoration of damages occurred at Nalubak & Borbond area on L/B of Katakhal at Rajyeswarpur Pt.I for 2017-18 under SDRF	₹218.00	13.06.2017	14.01.2019	1.8 years
5	Immediate measures to dyke along L/B of Katakhal from Sahabad to Mohammedpur for restoration of damages at RupacherraGhat for 2018-19 under SDRF (Ch.2,250-2,430m)	₹110.00	15.06.2017	16.01.2020	2.5 years
Total		₹1,098.00	0		
District: Kamrup					
1	Immediate measures to restoration of Puthimari L/B embankment near Hadala in between Ch. 52,000m to 52,600m under SDRF for the year 2020-21	₹89.90	June & July 2020	23.05.2021	10 months
2	Immediate measures to recoup the damaged R/B embankment of river Puthimari at Satdola area under SDRF for the year 2018-19	₹81.06	July-August 2017	15.03.2019	1.8 years
3	Immediate measures to save Rangia town from flood inundation by river Baralia at different reaches under SDRF for 2016-17	₹453.88	Flood inundation on the bank of Baralia river at Rangia area were observed since flood of 2016	15.11.2017	1.5 years
4	Immediate measures for stabilisation of slop of marginal bund cum road to Monikarneswar temple near Rajaduar Ferry Ghat under SDRF for the year 2020-21	₹152.97	Jul-20	15.02.2021	10 months
5	Immediate measures to restoration of Breach like damage at Sontoli-Arikati ring bund from the oblique channel of river Brahmaputra for the year 2017-18 under SDRF	₹103.49	Jul-16	12.11.2018	2 years

Sl. No.	Name of the work	Sanctioned Value (₹ in lakh)	Date of occurrence of damage	Date of commencement of work	Period of delay
6	Immediate measures to restore Futuri area at D/S of Land spur No.1 from the flood damage of river Brhmaputra for the year 2019-20	₹228.29	Jul-19	10.11.2020	16 months
Total		₹1,109.59			
District: Dima Hasao					
1	Temporary Restoration of DD Road at different stretches (Length- 57.00 km) under SDRF for year 2019-20	₹46.48	Oct-19	30.06.2021	20 months
2	Temporary Restoration work Sampardisa Nobdidaulagupu Road from 0.00 km to 7 th km under SDRF for the year 2019-20	₹3.47	Oct-19	12.05.2021	19 months
3	Temporary Restoration of Flood damaged road under SDRF for the year 2020-21 (Mahur-Ainacherra Road)	₹45.12	Jun-20	10.05.2021	11 months
4	Temporary Restoration of Flood damaged road under SDRF for the year 2019-20 (Dauban to Patharkot via Khangnam Khunglong Village Road)	₹46.39	Oct-19	05.09.2020	11 months
5	Restoration of Mahur Laisong Road (PMGSY), Package No. AS-18-050 under SDRF for the year 2020-21	₹48.70	Jun-21	05.07.2022	13 months
6	Temporary Restoration of Shillong Silchar Road under SDRF for the year 2019-20	₹15.84	Oct-19	05.09.2020	11 months
7	Temporary Restoration of flood damage road under SDRF for the year 2021-22 (Dauban to Patharkot via Khangnam Khunglong Village road)	₹49.20	Jun-21	09.07.2022	13 months
Total		₹255.20			
Grand Total		₹6,318.17			

Source: Departmental records.

Appendix-3.6

{Reference to paragraph-3.2.7.4}

Statement showing the doubtful quantity of materials supplied and doubtful payment made there against

(all the quantities are in cum 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 of river boulders claimed to be supplied	Doubtful Quantity of river boulders against which payment was made	Involved amount
1	2	3	4	5	6	7 (3-4)	8 (4-6)	9 (8*5)
Name of the work: I/M for restoration of flood damages public Embankment at village Ulubari & Bilaspur on L/B of river Saralbhanga under SDRF 2019-20								
1	Collection of river boulder	3,163.17	2,688.70	2,490.00	2,285.40	474.47	403.30	10,04,217.00
2	Local carriage of boulder (63 per cent of total boulder)	1,922.45	1,693.58	220.00	1,439.54	228.87	254.04	55,888.14
3	Labour charge for dumping of boulders in geo-cages	3,163.17	2,688.70	390.00	2,285.40	474.47	403.30	1,57,287.00
Sub-total								
12,17,392.14								
Name of the work: I/M for restoration of flood damages of Champamati R/B existing embankment from Entry Road to Rly. Line (at Bashbari) under SDRF 2019-20								
1	Collection of river boulder	5,241.72	4,455.47	2,488.00	3,787.15	786.25	668.32	16,62,781.40
2	Local carriage of boulder (70 per cent of total boulder)	3,668.93	3,118.60	228.00	2,650.81	550.33	467.79	1,06,656.12
3	Labour charge for dumping of boulders in geo-cages	5,241.72	4,455.48	391.00	3,787.16	786.24	668.32	2,61,313.90
Sub-total								
20,30,751.43								
Grand-total						1,260.72	1,071.63	32,48,143.57

Source: Departmental records.

Appendix-3.7

{Reference to paragraph-3.2.7.5}

Statement showing the excess payment made due to non-deduction of void

(Executed Quantity, Rate & Amount as per the MB & Bills)

Item of work	Executed Quantity (as per MB/ Bill)	Rate (in ₹)	Amount (in ₹)	15%/ 7.5% of quantity which was to be deducted	Excess Amount paid(in ₹) (5*3)
1	2	3	4	5	6
I/M to restore Pub-Dilawjan area, Bokajan LAC from devastation of river Dhansiri under SDRF 2018-19					
Collection & Supply of one man size broken boulder of size 23 cm to 30 cm	1735.34 cum	2350.00	40,78,049.00	260.301 cum (@ 15%)	6,11,707.35
Collection and supply of river shingles of size 19 – 38 mm	125.4 cum	2200.00	2,75,880.00	9.405 cum(@ 7.5%)	20,691.00
Labour charge for dumping boulder in cages made of wire netting sheets of size 2.57m x 1.66m a. with boat	627.750 cum	560.00	3,51,540.00	94.1625 cum (@ 15%)	52,731.00
b. without boat	439.425 cum	860.00	3,77,905.00	65.91 cum(@ 15%)	56,682.60
Labour charge for dumping of boulder of size 23-30 cm in loose in eroded portion of bank/bed b. With boat	668.15 cum	410.00	2,73,941.50	100.22 cum(@ 15%)	41,090.20
Labour charge for laying and spreading of river shingles of size 19-38 mm as per design	125.38 cum	370.00	46,390.00	9.40 cum (@ 7.5%)	3,478.00
Labour charge for local carriage of boulder/ river shingles/ broken metals etc., during execution of work from department stackyard to different worksite beyond initial distance of 150 m	1860.74 cum (1735.34 man sized boulder + 125.4 river shingles)	220.00	4,09,362.80	269.706 cum (15% of 1735.34: 260.301 + 7.5% of 125.4: 9.405)	59,335.32
Sub-Total					8,45,715.47

Item of work	Executed Quantity (as per MB/ Bill)	Rate (in ₹)	Amount (in ₹)	15%/ 7.5% of quantity which was to be deducted	Excess Amount paid(in ₹) (5*3)
1	2	3	4	5	6
I/M to restore Dawjingphang area, Diphu LAC from devastation of river Dhansiri under SDRF 2018-19					
Collection & Supply of one man size broken boulder of size 23 cm to 30 cm	2173.52 cum	2400.00	52,16,448.00	326.028 cum (@ 15%)	7,82,467.20
Collection and supply of river shingles of size 19 – 38 mm	133.61 cum	2300.00	3,07,303.00	10.021 cum (@ 7.5%)	23,048.30
Labour charge for dumping boulder in cages made of wire netting sheets of size 2.57m x 1.66m a. with boat	668.250 cum	880.00	5,88,060.00	100.24 cum (@ 15%)	88,211.20
b. without boat	467.775 cum	428.70	2,00,535.14	70.17 cum (@ 15%)	30,081.879
Labour charge for dumping of boulder of size 23-30 cm in loose in eroded portion of bank/bed b. With boat	1037.46 cum	710.00	7,36,596.00	155.619 cum (@ 15%)	1,10,489.49
Labour charge for laying and spreading of river shingles of size 19-38 mm as per design	133.60 cum	380.00	50,768.00	10.02 cum (@ 7.5%)	3,807.60
Labour charge for local carriage of boulder/ river shingles/ broken metals etc., during execution of work from department stackyard to different worksite beyond initial distance of 150 m	2307.13 cum (2173.52 man sized boulder + 133.60 river shingles)	220.00	5,07,568.00	366.05 cum (15% of 2173.52: 326.03 + 7.5% of 133.60: 10.02)	80,531.00
Sub-Total				11,18,636.669	
Grand Total				19,64,352.139	

Source: Departmental records.

Appendix 3.8
(Reference to paragraph-3.3.2)
Status of twelve ADR Centres.

Sl. No.	Location of the ADR centres	Date of AA	Date of TS	Estimated Amount (₹ in crore)	Name of contractor	Date of Work Order issued	Tender Value of the work (₹ in crore)	Scheduled date of completion	Date of Commencement	Date of Completion	Upto date expenditure (₹ in crore)	Physical Progress
1	Cachar	14.08.2013	Feb-2016	1.00	Sri Rama Kanta Deb	13-12-2013	0.99	25.01.16	28.12.13	25.01.2016 (Date of Inauguration)	0.99	100%
2	Darrang	12.03.2012	21.03.2015	1.00	M/s Purbanchal Suppliers & Contractors	05-11-2012	0.98	04.07.13	10.11.12	18-12-2015 (Date of Inauguration)	0.96	100%
3	Nalbari	12.03.2012	11.02.2015	1.00	Md. Harunar Rachid	04-03-2014	0.99	05.07.13	25.01.13	08.01.2016 (Date of Inauguration)	0.99	100%
4	Sonitpur	12.03.2012	28.06.2016	1.00	M/s Elite Agency	01-01-2013	0.95	31.08.13	05.05.14	30.01.2016 (Date of Inauguration)	0.89	100%
5	Tinsukia	14.08.2013	28.06.2016	1.00	M/s Elite Agency	05-11-2013	1.00	04.07.13	12.04.13	23.12.2015 (Date of Inauguration)	0.98	100%
6	Barpeta	12.03.2012	17.03.2015	1.00	Sri Gautam Kalita	13.12.2012	0.98	12.08.13	16.12.13	Work Stopped by Contractor	0.35	45%
7	Bongaigaon	14.08.2013	27.09.2018	1.00	Sri Gajen Barman	07-01-2014	1.00	06.01.15 (12 months)	07.01.14	Work Stopped by Contractor	1.00	90%
8	Dibrugarh	14.08.2013	17.02.2016	1.00	Sri Ranjit Konwar	19-02-2014	0.91	18.02.15	19.02.14	Work Stopped by Contractor	0.60	95%
9	Dhemaji	14.08.2013	14.10.2014	1.00	Sri Sudhir Dutta	04-03-2014	0.97	20.03.15	03.01.15	Work Stopped by Contractor	0.96	50%
10	Golaghat	14.08.2013	26.05.2015	1.00	M/s Luit Valley Engineering Pvt. Ltd.	04-03-2014	0.90	04.03.15	10.09.14	Work surrendered by contractor	0.42	68%
11	Jorhat	14.08.2013	Feb-2016	1.00	Sri Gonesh Das	12-02-2014	0.85	12.02.2015	24.11.14	Work Stopped by Contractor	0.43	50%
12	Kokrajhar	14.08.2013	Feb-2016	1.00	Sri Pulen Brahma	04-03-2014	0.92	03.03.15		Work Stopped by Contractor	0.71	95%
Total							11.44				9.28	

Source: Departmental records.

Glossary of abbreviations

Glossary of abbreviations

ADC	Autonomous District Councils
AAP	Annual Audit Plan
AAU	Assam Agricultural University'
AB	Autonomous Bodies
ABOCWWB	Assam Building and Other Construction Workers' Welfare Board
ACER	Assam Clinical Establishments Rules
AIIMS	All India Institute of Medical Sciences
ALC	Assistant Labour Commissioners
ANC	Ante Natal check-up
ANM	Auxiliary Nurse & Midwife
ASDM	Assam Skill Development Mission
ASDMA	Assam State Disaster Management Authority
ASHA	Accredited Social Health Activist
ASHB	Assam State Housing Board
ASPIRe	Assam Public Finance Institutional Reforms
ATCL	Assam Tea Corporation Limited
ATEPFO	Assam Tea Employees Provident Fund Organisation
ATPEWF	Assam Tea Plantations Employees' Welfare Fund
ATPPF	Assam Tea Plantation Provident Fund
BC	Bituminous Concrete
BOC	Building and Other Construction
BOCW	Building and Other Construction Workers
BOCWWCA	Building and Other Construction Workers' Welfare Cess Act
BoM	Board of Management
BOR	Bed OccupancyRate
BTC	Bodoland Territorial Council
CEO	Chief Executive Officer
CHC	Community Health Centres
CMR	Child Mortality Rate
CPHC	Comprehensive Primary Health Care
CVC	Chief Vigilance Commissioner
DBM	Dense Bituminous Macadam
DBT	Direct Benefit Transfer
DDMA	District Disaster Management Authority
DDMF	District Disaster Mitigation Fund
DDRF	District Disaster Response Fund
DEIC	District Early Intervention Centre
DGE&T	Directorate General of Employment & Training
DHs	District Hospitals
DHS	District Health Society
DHS	Director of Health Service
DLI	Deposit Link Insurance
DMP	Disaster Management Plan
DPGS	Director of Post Graduate Studies
DPMU	District Programme Management Unit
DPR	Detail Project Report
DRA	District Registration Authority
EDL	Essential Drug List
EPFO	Employees Provident Fund Organisation
FDS	Free Drugs Service
FY	Financial Year

GoA	Government of Assam
GoI	Government of India
GSB	Granular Sub Base
H&FWD	Health and Family Welfare Department
HAD	Hill Areas Department
HI	Health Institutions
HLD	High Level Disinfection
HMIS	Hospital Management Information System
HMIS	Health Management Information System
HMS	Hospital Management Society
HR	Human Resource
HWC	Health and Wellness Centres
ICAR	Indian Council of Agricultural Research
ICBP	Interlocking Concrete Block Pavement
ICU	Intensive Care Unit
ID	Identification
IMR	Infant Mortality Ratio
IMR	Infant Mortality Ratio
IO	Inspectorate office
IPD	In-Patient Department
IPHS	Indian Public Health Standards
IT	Information Technology
ITI	Industrial Training Institute
JPV	Joint Physical Verification
Jt.DHS	Joint Director of Health Services
KAAC	Karbi Anglong Autonomous Council
KVK	Krishi Vigyan Kendra
LO	Labour Officers
LWD	Labour Welfare Department
MAC	Mising Autonomous Council
MB	Municipal Board
MB	Measurement Book
MCH	Medical College and Hospitals
MD	Mission Director
MDG	Millennium Development Goal
MIS	Management Information System
MMR	Maternal Mortality Ratio
MoSPI	Ministry of Statistics and Programme Implementation
MWS	Model Welfare Scheme
NAM	National AYUSH Mission
NCHAC	North Cachar Hills Autonomous Council
NFHS	National Family Health Survey
NHM	National Health Mission
NIC	National Informatics Centre
NITI Aayog	National Institution for Transforming India Aayog
NMR	Neonatal Mortality Ratio
NOC	No Objection Certificate
NRC	National Register of Citizens
OT	Operation Theatres
PAN	Permanent Account Number
PF	Provident Fund
PG	Post Graduate

PHC	Primary Health Centres
PHED	Public Health Engineering Department
PPSWOR	Probability Proportional to Size Sampling Without Replacement
PSU	Public Sector Undertaking
RERA	Real Estate Regulatory Authority
RHAC	Rabha Hasong Autonomous Council
RPL	Recognition of Prior Learning
SAC	State Advisory Committee
SAS	State AYUSH Mission Society
SC	Sub-Centres
SDG	Sustainable Development Goal
SEC	State Executive Committee
SDMF	State Disaster Mitigation Fund
SDMP	State Disaster Management Plan
SDRF	State Disaster Response Fund
SLR	Safety first, Liquidity followed by Returns
SOP	Standard Operating Procedure
SoPD	State Own Priority Development
SRS	Sample Registration System
SSCA	Subject Specific Compliance Audit
TDD	Transformation and Development Department
TEs	Tea Estates
TSP	Tribal Sub-Plan
UG	Under Graduate
UGC	University Grants Commission
ULB	Urban Local Bodies
VCI	Veterinary Council of India
WBM	Water Bound Macadam
WMM	Wet Mix Macadam
WRD	Water Resources Department
ZO	Zonal Office

© COMPTROLLER AND AUDITOR GENERAL OF INDIA

www.cag.gov.in

<https://cag.gov.in/ag/assam/en>

