



**CHAPTER**

**4**

**MONITORING & CONTROL**





#### 4.1 Objective, control over production and availability

The two-fold objective of crime prevention and monitoring by the Department is to prevent evasion of excise duty and prevent the risk of consumption of adulterated illicit liquor. Duty evasion is possible at various points of the production and distribution chain although it is fairly closely regulated. The Department faces a daunting task of maintaining a balance between regulating the production and consumption of alcohol within a liberalised market determined framework.

The Department enforces capacity controls for distilleries, breweries and blending units by monitoring molasses availability and licensing the creation of additional capacity. The macro availability of liquor to restrain consumption is done both by limiting the number of production points as well as reducing the number of sale outlets as explained in the previous chapter. The obvious results of the auctioning policy are multiplicity of unauthorised sales outlets, loose sales and sale over the MRP besides mushrooming of liquor lobbies.

#### 4.2 Mechanism in place

The Department has a structured machinery to meet this challenge. The Director of Enforcement (Prohibition & Excise) is the Head of Enforcement who is under the direct supervision of the Commissioner. He is assisted by eight State Task Force (STF) teams spread over the State. STF teams conduct raids based on the complaints received from general public in writing/over phone. The control of crime at district level is also monitored by SHOs under the concerned P&ES. They attend to collection of license fee, current rentals, excise arrears, issue of tree tapping licenses, conduct of raids on illicit distillation centers, detection of illicit tapping, detection of smuggling of Indian liquors, opium, ganja and other narcotics, inspection of shops and topes and generally help the P&ES in all other excise matters. A flow chart showing the organisational structure dealing with enforcement up to the District level is given at Annexure-V.

The Accounts branch, under the direct supervision of the Commissioner, headed by an Assistant Accounts Officer, is responsible for the Internal Audit of the Regional Offices, District Offices and Unit Offices etc.

For monitoring crime, the monthly crime statement of each excise district, consolidated by the Assistant Commissioner of Enforcement is sent to the DC of the concerned district who forwards the same to the Director of Enforcement. The Director of Enforcement reviews the same during his monthly meetings with the DC.

The Department compiles crime statistics on various key parameters of grave crime and other types of crime for the month of compilation and the cumulative totals till the month concerned. Grave crimes are cases of crime which are to be investigated by a senior officer other than Station House Officer (SHO) like cases booked for possession of any excisable article in excess of permissible limits as prescribed by the Department etc. The cases of *unauthorised sale of liquor, selling at more than the MRP rates, sale of non-duty paid liquor, loose sale of liquor etc.*, are known as the other than grave type of crime cases.

We noted the following deficiencies concerning the mechanism of crime prevention and detection, adequacy of the resources available for this purpose and the functioning of the internal control framework of the Enforcement Wing.



### 4.3 System of recording complaints

We observed that the Department did not maintain a register for recording and monitoring the particulars of the complaints received by post from the general public. Without registering them, the STF forward them directly to the concerned SHO to investigate and take action on the same. As a result of this, compiled information on the complaints received from public and action taken thereof at any given point of time was not available for decision making.

The Government replied (July 2011) that action would be initiated to maintain a separate register for the complaints received by post.

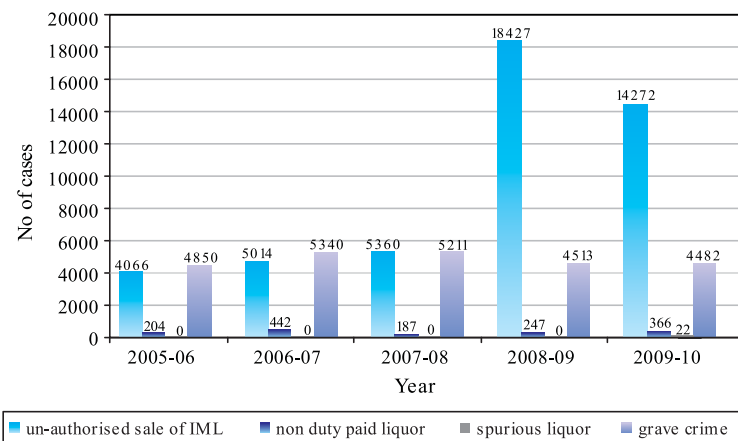
### 4.4 Crime Rate

We noted from the crime statistics maintained by the Department that almost all the excise districts of the state had faced one or more than one type of crimes cited above. It may be seen from the following table which gives the trend of crime rate recorded during the period of audit that there was an increase in grave crimes, sale of non-duty paid liquor as well as spurious liquor.

Sl. No.	Nature of Crime	Years					Total
		2005-06	2006-07	2007-08	2008-09	2009-10	
1.	Grave Crime	4,850	5,340	5,211	4,513	4,482	24,396
2.	Un-authorised sale of liquor	4,066	5,014	5,360	18,427	14,272	47,139
3.	Sale of non-duty paid liquor	204	442	187	247	366	1,446
4.	Sale of spurious liquor	0	0	0	0	22	22
<b>Total</b>		<b>9,120</b>	<b>10,796</b>	<b>10,758</b>	<b>23,187</b>	<b>19,142</b>	<b>73,003</b>

Source: Figures obtained from Director of Enforcement

The position is depicted in the following chart.





It may be seen from the above that the overall crime rate continued to increase during the last five years, except in 2009-10. But 2009-10 had witnessed the highest (31) number of deaths recorded due to consumption of illicit liquor as detailed at para 4.4.2. It is pertinent to mention that the crime rate had increased by 215 *per cent* in 2008-09 over the previous year. The major contributing factor for this trend is over three-fold rise in the trend of unauthorised sale of liquor during this period as detailed at para 4.4.1. It is also disturbing to note that the trend of sale of non-duty paid liquor continues unabated during the period of audit, except in 2007-08.

The Government assured (July 2011) to streamline the enforcement wing.

#### 4.4.1 Unauthorised sale of liquor through unlicensed shops

According to Section 15 of AP Excise Act 1968, sale of liquor without valid licenses is prohibited and the offenders are punishable under section 34(a) of AP Excise Act 1968, read with section 8 of A.P. Prohibition Act 1995.

As already brought out in the report there had been manifold rise in the license fee fetched from the sale outlets located in remote villages. In this scenario, the lease holder tends to operate a series of unlicensed shops in order to make good of his investment. This obviously results in loss of revenue to the State in the form of license fee forgone.

The Department had detected over 47,000 cases of unauthorised sale of liquor between 2005-06 and 2009-10 as detailed below.

Year	Number of cases detected	Percentage of increase over the previous year
2005-06	4,066	-
2006-07	5,014	23.31
2007-08	5,360	6.90
2008-09	18,427	243.78
2009-10	14,272	(-) 22.54
<b>Total cases</b>	<b>47,139</b>	

Source: Figures obtained from Director of Enforcement.

As seen from the above table, the percentage of unauthorised sale cases detected had increased by 23.31 *per cent* and 6.90 *per cent* during the years 2006-07 and 2007-08 respectively and it had further increased by 243.78 *per cent* in 2008-09. Although the number of cases detected during 2009-10 decreased by 22.54 *per cent* from previous year, the actual number of cases detected is significantly more than the cases detected during the years prior to 2008-09 and overall there



Unauthorised sale of liquor at roadside in Adilabad District





was 351 *per cent* rise over a period of five years. Therefore, this area requires more focus and monitoring by the Department.

Further, there was no assurance that there were no other such shops being operated as the Department's enforcement action is either based on a tip off from a complainant or detected during their routine patrolling operation. The problem seems to be rampant and cases had been recorded in almost every district of the State. The top five districts in terms of the number of the cases noted between 2005-06 and 2009-10 are given below.

Sl. No.	District	Number of cases	Percentage of the total cases detected
1.	Nellore	6,880	14.59
2.	Prakasham	4,396	9.32
3.	Anantapur	4,125	8.75
4.	Srikakulam	3,044	6.45
5.	Krishna	2,820	5.98

**Source: Figures obtained from Director of Enforcement.**

Persisting unauthorised sales clubbed with the sale of illicitly distilled liquor in about 34.78 *per cent* of the districts of the State was having a toll on the human lives and other socio-economic issues as detailed below.

The Government replied (July 2011) that cases were booked whenever there were complaints of illegal sale by organising surprise raids/check.

The reply is not acceptable as enforcement cannot afford to act merely based on complaints/tip off, but there should be a target driven inspection system as detailed at para 4.7.

#### 4.4.2 *Liquor tragedies*

The Government of Andhra Pradesh had banned arrack in 1993. Illicit distillation of liquor obviously is an outcome of the total ban of arrack. Under such circumstances, unless the ban is accompanied by effective enforcement and inspection, it could lead to illicit distillation and 'liquor tragedies'.

With a view to educate the people about the ill effects of consumption of liquor, the Government of Andhra Pradesh in August 2007 had constituted a 'Madya Vimochana Prachara Committee' (MVPC) for a period of one year and the tenure of the committee was extended upto August 2009. The tenure was not extended thereafter for the reasons not known.

We noted during the audit of the office of the Commissioner that during its tenure the MVPC had conducted awareness campaigns throughout the State about the adverse effects of consumption of Illicitly Distilled (I.D) Liquor, adulterated toddy, spurious Liquor etc. Since it's disbanding in August 2009, no campaign was conducted.

We noted during the audit of Director of Enforcement that





there were several cases of illicit liquor distillation recorded between April 2010 and November 2010 in 11 districts. The top five districts that had suffered most (39.45 per cent) the menace of illicit distillation are given below. It may be seen that all these districts share their border with the neighboring States indicating the porous nature of the State borders.

Sl. No.	District	Quantity of ID liquor (in litres)	Percentage of the total quantity of ID liquor seized in the State	Shares border with
1.	Khammam	1,23,341	10.56	Chhattisgarh
2.	East Godavari	93,417	8.00	Orissa
3.	Kurnool	87,369	7.48	Karnataka
4.	Karimnagar	84,448	7.23	Maharashtra
5.	Chittoor	72,172	6.18	Karnataka & Tamilnadu
	<b>Total</b>	<b>4,60,747</b>	<b>39.45</b>	

Source: Figures obtained from Director of Enforcement.

We noted several cases of recorded deaths due to consumption of spurious liquor. However, the number of deaths recorded due to consumption of I.D/Spurious liquor and adulterated toddy during the period of functioning of MVPC in the State was significantly low which may be due to frequent public campaigns by the Committee. After the Committee was wound up (August 2009), the recorded death rate was very high as detailed below.

Sl. No.	Year	District (Place)	Number of deaths recorded
1.	2006-07	Vijayawada (Patamata)	1
2.	2007-08	Krishna (Musunuru)	2
3.	2008-09	Rajendra Nagar Nandyal	4
4.	2009-10	Guntur (Narsaraopet) Bhimavaram (Narasapuram) Jagityal Amalapuram	31
5.	2010-11 (upto 30.11.2010)	Eluru (Bhimadole) Warangal (Rayaparthi) Guntur (Bellamkonda) Kurnool	9
	<b>Total</b>		<b>47</b>

Source: Figures obtained from Director of Enforcement.



Reportedly, the Department was investigating the cases and no concrete action was taken in this regard. The enforcement wing of the Department failed to arrest this menace despite increasing occurrence of liquor tragedies. On the other hand MVPC was disbanded without any valid reasons.

As detailed in Chapter III, during the lease years 2008-10 and 2010-12, the sales outlets fetched huge amounts of revenue (67.93 and 91.01 *per cent* license fee above the expected price) due to which some license holders might resort to MRP violation for recovering their investments. Further, illicit distillation is mostly prevalent in rural areas, as rural households cannot afford IMFL when it is sold at more than MRP rates.



**Illicit Liquor Distillation raided in West Godavari District**

On being pointed out about MVPC vis-à-vis liquor tragedies, it was replied (November 2010) by the Commissioner that the Government have not issued orders for extension of MVPC from August 2009.

The Government replied (July 2011) that it was decided to launch an organised publicity/awareness campaign to educate the general public about the evil of consuming liquor. It was also stated that ₹ 50 crore had been earmarked for this purpose.

#### 4.5 Dealing with crime

As per Section 31 of AP Excise Act, 1968 the authority granting any license or permit under this Act may cancel or suspend it in the event of any breach by the holder thereof or by any of his servants or by any one acting on his behalf with his express or implied permission, of any of the terms and conditions thereof.

Cases are booked against the offenders as per the provisions of A.P. Excise Act 1968. In case of offences booked under Rule 42 (liquor sales at more than MRP) and Rule 17 (loose sales), the cases are settled on payment of compounding fee.

We noted through a review of the cases booked by the Department between April 2010 and November 2010 under MRP violations, loose sales and running of Bars (cases of dilution of liquor or non-observance of timings) that following cases were booked under compounding.

Sl. No.	Nature of Offence		Number of offences booked	Number of licenses	
				Suspended	Cancelled
1.	Shops	M.R.P violations	399	60	0
		Loose Sales	226	0	0
2.	Violations by Bars		303	0	0
3.	Other violations		1,603	0	0
<b>Total</b>			<b>2,531</b>	<b>60</b>	<b>0</b>

**Source: Figures obtained from Director of Enforcement.**





The cases discussed above illustrate the trend of dealing with various offences booked under various provisions of the Excise Act, 1968.

The Government replied (July 2011) that powers were vested with Commissioner to impose higher penalty and to cancel the license in case of sale of non duty paid liquor.

#### 4.5.1 Category of offence changed

i) We noted during the audit of office of the P&ES Visakhapatnam that two non-compoundable cases were booked by SHO, Visakhapatnam-3, under Sections 36(b) & (c) of AP Excise Act, 1968 on Bar licensees for sale of diluted liquor in the Bar premises. It was further noted that though the cases were booked under non-compoundable category, the cases were changed from non-compoundable to compoundable by the Commissioner based on the recommendation of Deputy Commissioner even though SHO mentioned that it was not alterable. We did not sight any justified reasons on file for changing the category of the offence.

ii) We noted during the audit of office of P&ES Kadapa that a case was booked by District Task Force, Kadapa on 22.03.2009 under Section 34(a) of AP Excise Act, 1968 on the allegation that two persons were carrying 96+ nips of liquor bottles in excess of permissible limits. They were arrested and the bottles were seized alongwith a motorcycle. The case was handed over to SHO, Kadapa for further investigation which was registered under section 34(a) of AP Excise Act, 1968 against the accused. As a part of the investigation, it was ascertained that the said liquor was duty paid and sold by the licensee M/s Shiva Jyoti Wines, Kadapa. The license was suspended immediately for the reason that the licensee had sold the liquor in excess of permissible limits. After that a show cause notice was issued for cancellation of the license and based on the representation by the licensee, the case was compounded by collecting compounding fee of ₹ 10,000 even though no case was booked against the licensee. The original case booked against the two culprits was closed and the vehicle was also not confiscated.

The matter was reported to Government in April 2011 and their reply is awaited (September 2011).

#### 4.5.2 Action Taken Reports not obtained

State Task Force was created under the direct supervision of DOE to deal with the excise related crimes. A control room was established in the office of the DOE to receive excise related complaints from common public. Excise Inspector is in charge of the Control Room who records the complaint and forwards it to State Task Force.

We noted during the audit of office of the DOE that 20 complaints were received during July 2010 in respect of MRP violations. However, even after a lapse of six months, no action taken reports (ATRs) were received from the concerned SHOs and the Department did not show initiative to get the reports for assessment of the case. Due to abnormal delay in receipts of ATRs and non-monitoring, the very purpose of establishment of control room was defeated.

The Government replied (July 2011) that all the action taken reports had since been received and stated that an update in this regard would be furnished to audit.

#### 4.5.3 Assets released on interim custody not re-seized

As per Section 46(f) of Andhra Pradesh Excise Act 1968, when an order for confiscation of any property has been passed under Section 46 and such order has become final in respect of the whole or any portion of such property, such property or portion thereof as the case may be shall rest with the Government, free from all encumbrances. Such property shall be disposed off in public auction and the sale proceeds shall be credited into the Government account.





We noted during the audit of office of the P&ES Kadapa and DC Anantapur that vehicles, which were released on interim custody, were neither re-seized nor fixed deposit amount forfeited to Government Account after completion of confiscation procedures.

On this being pointed out the Department replied that the amount would be forfeited to Government.

Reply from the Government is awaited (September 2011).

#### 4.5.4 Confiscated vehicle released without realising its value

As per Section 47 of AP Excise Act, 1968 the Commissioner is competent to compound the offence by collecting a sum of money not exceeding ₹ one lakh and in all cases in which any property has been seized is liable to confiscation, may release the same on payment of the value thereof as estimated by such officer.

(i) We noted during the audit of office of P&ES Kadapa that the SHO Rajampeta had seized 16 boxes of duty paid liquor and one Jeep. This case was booked under Section 34(a) which was non-compoundable. Later the case was altered as compoundable and ₹ 25,000 was collected for compounding the case and ₹ 5,356 was collected for releasing the stock of liquor. In this case vehicle was released without collection of its value and non-observance of confiscation procedure.

On this being pointed out the P&ES replied that the vehicle was released on the instructions of the Commissioner.

(ii) We noted during the audit of P&ES Kadapa that a case was booked for unauthorised carrying of liquor bottles and one motor cycle was seized. While the case was disposed off by collecting a compoundable fee of ₹ 10,000 the vehicle was however released by mere telephonic instructions of the DC Kadapa without observing confiscation procedure, which resulted in non observance of Excise Rules besides loss of revenue to Government.

On this being pointed out, the Department replied that the vehicle was released by the concerned SHO based on the telephonic instructions of the DC.

We believe that the above instances though isolated in nature point towards leniency in dealing with the crime cases.

Reply from the Government is awaited (September 2011).

#### 4.6 Internal Audit never done

Internal audit is an important part of internal control mechanism for ensuring proper and effective functioning of a system for detection and prevention of control weaknesses. The orders issued by the Government of Andhra Pradesh from time to time (01.07.1997 and 23.01.1989) stipulate, among others, that it is the responsibility of the Accounts branch of the Head of the Department to conduct Internal Audit of the Regional Offices, District Offices, Unit Offices etc., periodically at least once in a year and furnish reports to the Commissioner.

We noted during the test check of office of the Commissioner that Internal Audit of the following offices was never conducted and there was no internal audit programme either.



Sl. No.	Office of the	Number of Inspections			
		Due	Conducted	Short fall	Percentage of Shortfall
1.	Deputy Commissioners	23	0	23	100
2.	Assistant Commissioners	28	0	28	100
3.	Prohibition and Excise Superintendent	53	0	53	100

Source: Figures obtained from Commissioner of Prohibition and Excise.

Due to non-conducting of internal audit of the district offices, any omissions or commissions in respect of crime, efficiency and accountability by the district level officers may not be brought to the notice of higher authorities.

The Government replied (July 2011) that a programme was being chalked out for conducting internal audit.

#### 4.7 Inspection of sub-ordinate offices

Periodical inspection of sub ordinate offices is an important component of the internal control function.

We noted that no system existed in the enforcement wing of the Department to get an assurance on the working of sub-ordinate offices as there was no formal arrangement for such action in the form of setting targets for individuals and monitoring thereof.

We found best practices being followed in other states, for instance, in Uttar Pradesh where the Commissioner of Excise sets targets to various cadres of senior functionaries for this purpose. This system is in vogue since 1990. The following table gives more details in this regard.

Sl. No.	Designation of officer	District Excise Offices	Distilleries	Breweries	Pharmacies	Sugar Factories
1.	Joint Excise Commissioner	Every six months	Every four months	Every six months	Every six months	Every six months
2.	Deputy Excise Commissioner	Every four months	Every three months	Every six months	Every six months	Every four months
3.	Assistant Excise Commissioner	Every three months	Every two months	Every four months	Every four months	Every four months

Source: Figures adopted from Comprehensive Separate Audit Report of UP State for the year 2009.



The Government replied (July 2011) that action would be taken to see that all the subordinate offices are inspected regularly.

#### 4.8 Manpower issues

Any enforcement exercise is a qualified and competent manpower intensive exercise. We reviewed the size of the manpower and arrangements in place for equipping them with the required knowledge and skills for meeting the day to day challenges in enforcing controlled prohibition.

##### 4.8.1 Size of the manpower

###### 4.8.1.1 State wide vacancies

We noted that as on 31 March 2011, the Department had a working strength of 7,455 in different cadres as against the sanctioned strength of 10,383, leaving a shortage of 28 per cent. The cadres with major vacancies are given below.

Sl. No.	Cadre	Sanctioned strength	Men-in-position	Shortfall (per cent)
1.	Prohibition and Excise Inspectors	669	579	13
2.	Prohibition and Excise Constables	5,657	3,428	39
3.	Asst. Chemical Examiners	28	16	43
4.	Junior Assistants	910	569	37
5.	Typist/Urdu Typist/Clerk cum Typist	78	37	53

Source: Figures obtained from Commissioner of Prohibition and Excise.

The Government replied (July 2011) that action was being taken for filling up of the vacant posts.

###### 4.8.1.2 Vacancies in Enforcement Wing

We noted that the Enforcement Wing of the Department was also reeling under shortage of manpower at various levels. The sanctioned strength and the men-in-position of the wing and vacancy position prevailing in some key cadres for the year 2009-10 are given below.

Sl. No.	Cadre	Sanctioned strength	Men-in-position	Shortfall (per cent)
1.	P&E Inspectors	5	5	0
2.	P&E Sub - Inspectors	19	15	21
3.	P&E Constables	54	35	35

Source: Figures obtained from Commissioner of Prohibition and Excise.



The shortage may have a direct impact on control of crime and monitoring issues. Some cases of shortage and other related issues at the field level are discussed below.

- i) In the Revenue District of Anantapur, there were 196 vacancies (63 *per cent*) in the cadre of constables against the sanctioned strength of 309. Similarly, in Revenue District of Srikakulam, there were 98 vacancies (40 *per cent*) out of the sanctioned posts of 249.
- ii) Conversely, in case of the Distillery Officer, Jeypore Sugars, Jangareddigudem, we noted that though the unit was closed for more than one year, excise staff i.e. one Excise Inspector and three Constables were not posted to any other needy units but they continued to draw pay and allowances without any work.
- iii) In case of the Distillery Officer, SPY Agro, Nandyal, we noted that the excise staff was working on deputation, but no posts were sanctioned till December 2010, though the distillery had been functioning for more than three years.
- iv) We noted during audit of Distillery Officer, Tern Distilleries that the post of Distillery Officer was being operated without any supporting staff due to posting of regular staff on deputation to other units.
- v) As per Rule 20 of AP Distillery (IMFL other than beer and wine) Rules 2006, no manufactory shall be open for work on Sunday or other holidays without prior permission of the Commissioner and if the manufactory works on Sunday or holidays, excise officer shall be present.

We noted during audit of M/s Pearl Distilleries, Singarayakonda that the Distillery obtained permission to work on all Sundays, Holidays and daily four additional hours during working days for the months of January 2010, February 2010 and March 2010. Accordingly, the Distillery worked for 12 hours daily during the above period including Sundays and holidays during which the excise staff monitored the production and dispatches. Since the excise staff was required to present in the distillery for additional hours and during holidays it is at cost of their health and adverse impact on their efficiency.

The Government replied (July 2011) that the crime was being controlled with the available workforce and by organising joint raids.

The Government did not furnish reply regarding continuance of post without sanctioned strength, posting of staff without supporting staff and working beyond office hours (September 2011).

#### 4.8.2 Quality of manpower

The Department, being a manpower intensive service organisation, the quality of service delivered depends upon the quality and frequency of training acquired by the Prohibition & Excise force. While the technical staff is trained at the State Excise Academy Hyderabad, Administrative Staff is trained at the Collectorate of the Districts.

##### 4.8.2.1 Training Curriculum

The training curriculum generally revolves around the issues of the AP Excise Service Rules, Drugs and Cosmetic Act, Constitution of India etc., besides physical training to make the staff physically fit and





mentally alert. We believe that in today’s era of communication revolution, staff must be exposed to the issue of communication and analysis of evidence; at least to the enforcement staff who raid the illicit distillation. The duration of the training varies from 3 days to 6 months depending on the nature of course. We noted the following issues with regard to staff training.

#### 4.8.2.2 Declining focus on Training

We noted from the information furnished by the State Excise Academy during the period 2005-06 to 2009-10 that focus on training is on a decline as detailed below.

Sl. No.	Year	No. of persons trained
1.	2005-06	1,394
2.	2006-07	1,016
3.	2007-08	1,246
4.	2008-09	194
5.	2009-10	110

Source: Figures obtained from Excise Academy.

As seen from the above table the number of persons trained over the last five years has been reducing from year to year. During the year 2009-10, the number of persons trained was so discouraging that it worked out to less than two *per cent* of the total men in position. This may have an impact on their performance.

The Government replied (July 2011) that the training was not on decline.

The reply is not acceptable as it is evident from the above information furnished to audit by the Excise Academy that there had been a declining trend in training from 2005-06 to 2009-10, except in 2007-08.

#### 4.8.2.3 Head Constables/Constables need training

Considering the nature of duties, up-gradation of skills, activating and upgrading existing levels of knowledge is utmost important for the enforcement staff. The cadre of Prohibition and Excise Constables/Head Constables is the backbone of the enforcement wing. They are imparted training before and after recruitment, besides other trainings.

We noted that, ‘Orientation and Rigorous Training Course’ was conducted for Prohibition & Excise Constable/Head Constable cadres during 2005-06 and 2006-07 but no such training was ever conducted during 2005-06 to 2009-10 for other cadres to upgrade their knowledge and skills, although the other cadres also form part of the core cadre of the Department in control of crime, detection of illicit distilled liquor etc. as detailed below.



Sl. No.	Year	Number of persons trained		
		Institutional Training for fresh recruits	Orientation and Rigorous Training	Other courses
1.	2005-06	114	560	720
2.	2006-07	13	728	275
3.	2007-08	109	0	1,137
4.	2008-09	194	0	0
5.	2009-10	110	0	0

Source: Figures obtained from Excise Academy.

We also noted that, except imparting training to the newly recruited staff as and when they are appointed, no trainings were conducted after 2007-08 by the Academy which underlines a need for a comprehensive training policy that aims at training for all at periodical intervals.

The Government replied (July 2011) that due to vacancies in all cadres, particularly in constable cadre, they could not be sent for training.