CHAPTER-III

GENERAL SECTOR

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GENERAL SECTOR

3.1   Introduction

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

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

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

(*₹ in crore*)

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

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

Source: Appropriation Accounts 2019-20

3.1.1 Planning and conduct of audit

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

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

Compliance Audit

Home and Political Department

3.2 Compliance Audit on "Implementation of Crime & Criminal Tracking Network Systems (CCTNS)"

3.2.1 Introduction

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

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

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[67] High risk units: 93, medium risk units: 53 and low risk units: 47.

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

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

3.2.2 CCTNS in Assam

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

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

Table 3.2:-Service providers selected for CCTNS implementation

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

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

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

[69] 1. Registration, Investigation and Prosecution Solutions, 2. Reporting Solutions, 3. Collaboration Solutions and 4. Citizen and External Interfacing Solution

[70] Administrator, General Diary, Complaint, Citizen services, Registration, Investigation, Prosecution, Reports, Registers, Data Bank Services, Search and Query, Legal Library, FAQ

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

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

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

[74] Appointed for managing and monitoring the implementation of CCTNS by the SI

[75] After exit of SPMU, the role of SPMU has been taken over by the State Government

3.2.2.1 Connectivity

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

Table 3.3:-Status of connectivity as of February 2021

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

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

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

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

3.2.2.2 CCTNS Governance Structure

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

Table 3.4:-Functions of Governance Committees

Governance Committee	Functions
State Apex Committee[77]	Review progress, Monitor fund utilisation, Issue Policy directions and guidelines *etc*.
State Empowered Committee	Responsible for allocation of funds, Sanctions for various project components, approval of various functionalities, review progress, training arrangements, deployment of handholding personnel

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[76] Circle Police Offices, Sub-Divisional Police Office, Superintendent of Police, ADGP

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

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

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

3.2.3 Audit Framework

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

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

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

3.2.4 Audit findings

3.2.4.1 FIR Registration

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

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

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

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

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

a. **Processing of Invalid and abnormal dates:** In case of 29 records, GD entry date was 1.1.1900 and for 7 records it was 18.09.2023. Further, in one case FIR registration date was 03.07.2211 and in another case GD entry was 31.12.9998.

b. **Invalid data captured for Information Received Date:** On analysis of database, it was observed that during the period from 01 January 2014 to 19 November 2020, total FIR registered were 7,23,573 and the "information received date" field was 00-00-0000 for 6,73,177 FIRs and 01-01-1900 for 50,396 FIRs. Hence, it showed that the vital "information received date" field in all the form were captured incorrectly.

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

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

II.   Discrepancies between Manually recorded and CAS generated FIRs

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

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

3.2.4.1.2   Delay observed in synchronisation of FIR

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

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

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

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

Table 3.5:-Status of synchronisation of FIRs

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

Chart 3.1: Percentage of FIRs synchronised after 72-hours
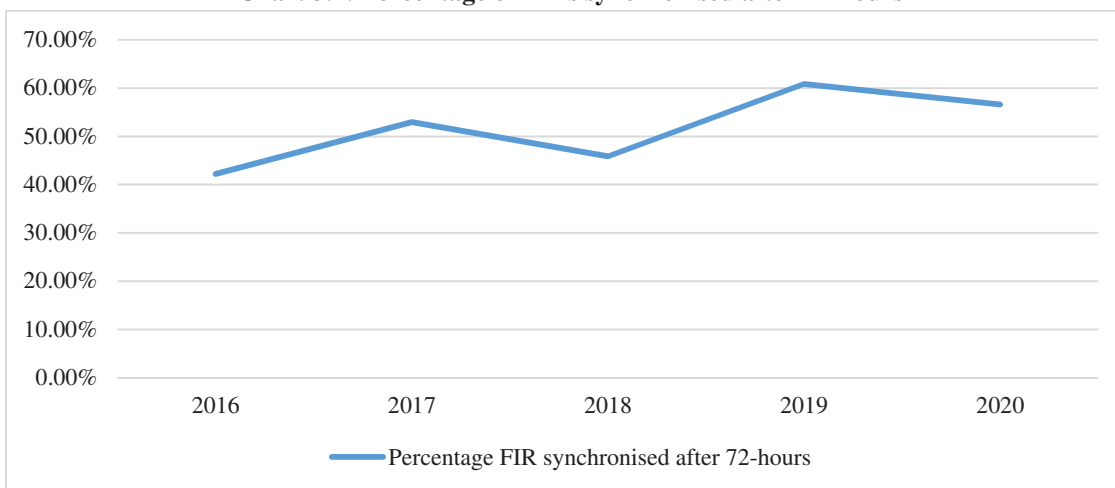
Thus, due to delayed synchronisation of the FIR data with centralised database, the citizen/ complainant/accused or the person concerned is unable to download the copy of FIR online and has to visit the PS to collect the copy of the FIR, thereby defeating the purpose of providing online service under E-governance initiative.

3.2.4.1.3   Improper linking of FIR

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

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

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

3.2.4.1.4 Non-use of CCTNS for sharing of FIR

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

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

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

3.2.4.2 Investigation

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

3.2.4.2.1 Poor use of Case Diary module

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

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

3.2.4.2.2 Deficiency in Crime Details Form (IIF-2)

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

- Audit noticed that the PSs submit the manually prepared Final Form/Charge sheet along with the Case Diary which contains detailed investigation comments with supporting documents to court. The Crime Details Form in the IIF2 format was neither prepared during investigation nor submitted to the Court.

- Further, as per Assam Police Manual Rule 194, cases map or a plan or, if required by circumstance, both will always accompany the charge sheet for heinous cases[78]. On scrutiny of crime details form prepared through CCTNS-CAS, it was observed that there were 2,13,205 cases reported as heinous during the period from January 2014 to November 2020. The site map/ case map/plan was not found uploaded in the system for any of these cases. Further, for all the 2,13,205 crime details record available in the database the "physical evidence field" was empty. This indicated that the CCTNS was not used adequately for recording data.

- Further, a comparison between manual crime details form records maintained at the test checked PS level and CAS IIF-2 showed that there were discrepancies in several fields such as date and time of visit to the place of occurrence, gist of the case, modus operandi, motive of crime, particulars of victim, description of the place of occurrence. These discrepancies ranged in 33.33 *per cent* to 100 *per cent* of test checked FIRs at different PSs as shown in ***Appendix-3.4***.

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

3.2.4.2.3 Final Report/Charge sheet

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

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

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[78] Murder, Highway or mail robbery, Dacoity or extensive burglary or theft, and Riot involving grievous hurt or culpable homicide or damage to property

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

2. The data entered in the Court Name Field of IIF-5 was irrelevant and erroneous in 37,934 out of 1,89,580 entries (20 *per cent*) which contained entries like Unknown, not known, not noted, *etc*.

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

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

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

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

3.2.4.3 Non-utilisation of various modules in the system

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

Table 3.6:-Non-Utilised Modules

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

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

[80] Arm License Details: 7, Citizen Helpful to Police Information: 1, Drug Peddler Information: 2, Senior Citizen Information: 2, Single Woman Information: 1, Total Village Information: 1.

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

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

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

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

A brief on the usage of CCTNS by Assam Police

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

I. Non recording/Partial recording of details as a part of different IIFs: The information regarding the crime as recorded during registration of FIR, Investigation Officer rank and name and relevant information during preparation of case diary, crime details form and final form/charge sheet was found incompletely recorded. Many important details like, site map, physical evidence details were not found captured in the system.

II. The attributes of criminals which could aid subsequent crime and criminal tracking were also inadequately recorded as it was seen that no photograph and fingerprint were captured in the system.

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

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

3.2.4.4 Report Generation

3.2.4.4.1 Non-utilisation of Report generation utility

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

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

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

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

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

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

3.2.4.4.2   Pragati Dashboard and CCTNS Database

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

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

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

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

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81 National Crime Records Bureau, MHA,GoI
82 Non CAS states (Advance States), Major States (including Delhi), Hilly states, Union Territories (except Delhi)

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

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

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

3.2.4.5 Failure in implementing role-based system

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

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

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

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

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

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

3.2.4.6 Citizen Services

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

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

3.2.4.6.1 Poor implementation of Citizen Services

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

Table 3.8:-Status of Service Requests

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

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[83] Lost & found being self-service no processing is required, so not included in calculation

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

Chart 3.2: Status of Direct and Indirect Services
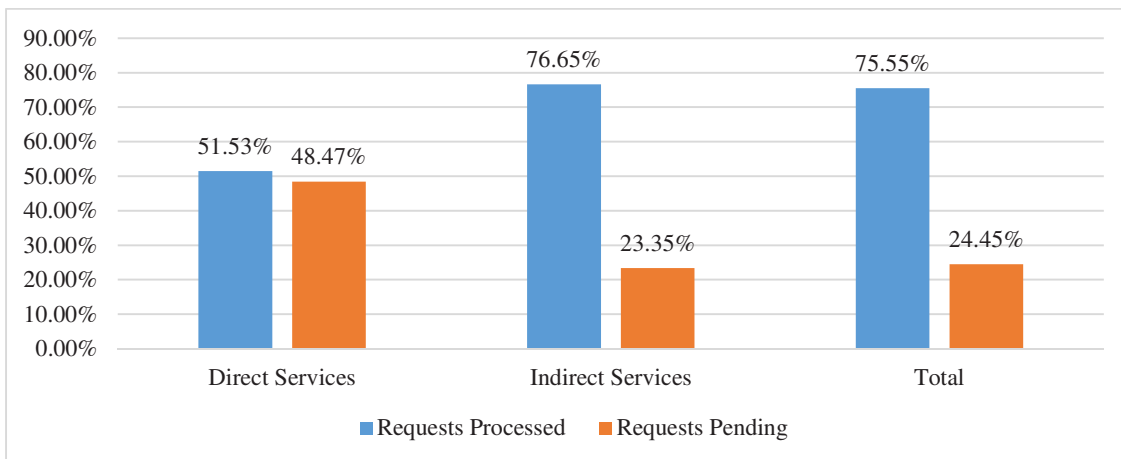
Test check of seven direct services and one indirect service was done. On analysis following shortcomings was noticed:

I. **Complaint:** It provides functionality to the citizens for registering the complaint online and also enables a police officer to register the manual complaints online. On analysis of the complaint received between January 2014 to March 2021 it was observed that out of 1,546 total complaints received, only 299 (19.34 *per cent*) were processed *i.e.*, 80.66 *per cent* of the complaints were not assigned even an enquiry officer.

II. **Employee Verification**: It provides functionality for employee verification for purpose of job. On analysis, it was found out of 25,321 requests received from 2016 to 2020, only 13,622 (54 *per cent*) were processed and out of the requests processed, 6,350 (47 *per cent*) were processed with delays beyond the stipulated time of 45 days as approved by State Apex Committee Meeting held on 27 January 2017.

III. **Character Verification:** The functionality provides for Character Verification by the Police Department. On analysis, it was found that out of 2,07,579 requests received from 2016 to 2020, 1,89,107 (91 *per cent*) were processed, out of which, 91,495 (48 *per cent*) requests were delayed beyond stipulated time of 15 days as approved by State Apex Committee Meeting held on 27 January 2017.

IV. **Event Performance Request:** It provides for applying for conducting an event. The application is processed by the concerned SP/DCP office. On examination of database, it was observed that during 2017 to 2020, total 48 requests were received seeking permission for event but none of the requests were processed in any way. Thus, it was seen that the functionality though available online was not being attended by the Assam Police.

V.   **Tenant Verification:** This functionality is used by citizens for verification of their tenants. On analysis of database, it was observed that a total of 98 requests were received for tenant verification from 2016 to 2020 but none of the requests was assigned enquiry officer till the date of audit (April 2021). Thus, the service was launched on paper only as the application received were not processed.

VI.   **Procession Request:** It provides for facility to apply for conducting procession. The application is processed by the concerned SP/DCP office. On examination of database, it was found that during the years 2016 to 2019, total five requests were received out of which, only one request was processed.

VII.   **Protest Request:** It provides for applying for protest application. The application is processed by the concerned SP/DCP office. From examination of database, it was seen that since 2016, only one request was received and as per the database, the request received was not processed.

VIII.   **Servant Verification/Domestic Help Verification:** It provides citizens for verification of their domestic help/servant. On analysis of database, it was found that since 2016, a total of 164 requests were received out of which only 23 (14 *per cent*) requests were further processed. Of these, four requests were processed after stipulated time of 45 days as per the Minutes of State Apex Committee Meeting held on 27 January 2017.

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

3.2.4.6.2   Non-implementation of Citizen Awareness Programme

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

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

3.2.4.7   Capacity Building

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

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

3.2.4.7.1   Inadequate training

- During the first Apex Committee meeting (July 2008), the then IGP(CID) stated that there should be a cadre of IT personnel in the Police Department to look after CCTNS. Accordingly, Assam Police submitted Project Implementation and Monitoring (PIM) report to Ministry of Home Affairs, GoI in October 2010, wherein it was proposed to train 23,659 personnel. But on scrutiny of records, it was seen that training was imparted to 10,595 personnel till February 2021 resulting in shortfall of training to 13,064 personnel (55.22 *per cent*).

- As CCTNS is role-based system and individuals are responsible for their own work, it is important to train existing people at all the levels starting with Officer in Charge (OC), Investigating Officer (IO), Enquiry Officer (EO), Station Writer (SW) & Literate Constable (LC) to manage the system by themselves. Specially, as IOs play an important role in investigation of cases endorsed to them, so role-based training helps the IOs to use the system as a tool towards the investigation. As per the information made available to audit, total 4,461 IOs were selected to be trained, out of which, only 1,291 IOs were trained as on January 2021 resulting a shortfall of 71.06 *per cent*. This shows that a large portion of IOs of the Department remained untrained, because of which, system might not be used by untrained IOs as a tool during investigation.

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

3.2.4.7.2   Shortfall in deployment of human resources

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

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

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84 Group-I (SP & above), Group-II (ASI & above) and Group-III (Constable & above)
85 Consisting of ADGP(T&AP) as Chairman and four members *viz.,* ADGP(Commn), IGP(V&AC), IGP(CID), DIGP(Admn)

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

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

3.2.4.8 Digitisation of Historical Data

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

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

3.2.4.8.1 Inordinate delay in digitisation of Historical data

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

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[86] HCL Pvt. Ltd

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

3.2.4.9   Implementation of Integrated Criminal Justice System (ICJS)

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

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

3.2.4.10   Monitoring

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

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87 IIF-6 Court Disposal Form
88 IIF&-Result of Appeal from
89 MHA, NCRB and CPMU
90 KPMG Advisory Pvt. Ltd was engaged by the GoA as SPMU
91 Citizen services, External Department Services, Police Department Services and availability of application, data, network, Accuracy of data, updation of information

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

Table 3.9:-Shortfall in holding of Governance Committee meeting

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

Source: Information furnished by the Department.

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

3.2.4.10.1   Inadequate Monitoring of CCTNS at PS level

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

3.2.5   Conclusion

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

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[92] Total no. of meeting required to be held for 30 districts since inception.

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

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

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

3.2.6   Recommendations

It is recommended that:

a) *Steps may be taken to do away with parallel system of maintaining both manual forms and CAS generated forms in phased manner. The CCTNS-CAS should be mainstreamed by completely migrating to the CCTNS as was envisaged by the CCTNS project. The manual system of creating and maintaining records should be done away with in a phased manner.*

b) *A review of the quality of data being entered in the CCTNS system may be conducted, and clear instructions issued for mandatory recording of fields considered essential for the crime and criminal tracking.*

c) *The citizen services may be processed timely and required steps may be taken for creating of public awareness for citizen services.*

d) *Adequate and required training to all the staff of the Assam Police may be imparted.*

e) *Adequacy in deployment of staff for the smooth implementation of the project may be ensured.*

f) *Monitoring from different level of the department on the implementation of the project may also be ensured.*

g) *Prior to uploading of data towards Pragati Dashboard, facts and figures on the implementation of the project may be verified.*

3.3 Compliance Audit on "Logistical arrangements for National Register of Citizens Updation project in Assam"

3.3.1 Introduction

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

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

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

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

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

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[93] In May 2005
[94] 24 March 1971 (Midnight)
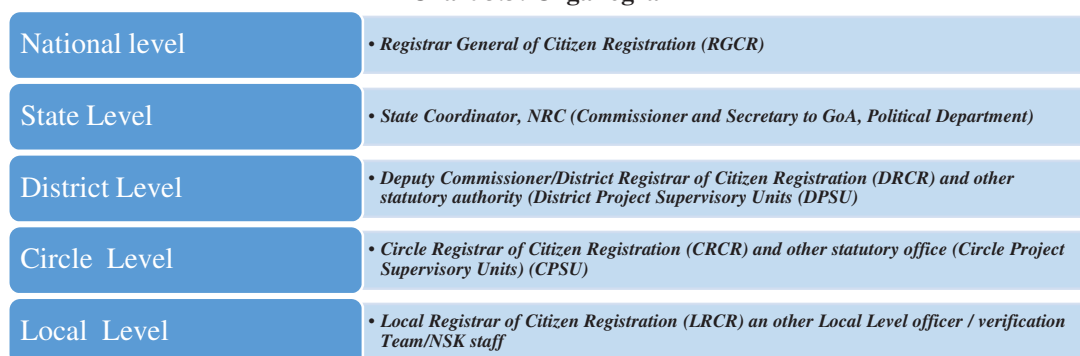[95] PLB.169/97/Pt-II/129
[96] Writ Petition (Civil) No (S).274/2009
[97] (i) 31/12/2017, (ii) 30/6/2018, (iii) 31/7/2018, (iv) 31/12/2018, (v) 31/3/2019 (vi) 31/7/2019, (vii) 31/8/2019

3.3.1.1 Administrative Structure to implement NRC

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

Chart 3.3: Organogram

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

3.3.1.2 Funds received and expenditure

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

3.3.2 Audit Findings

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

3.3.2.1. Human Resource Management

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

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[98] Notification No PLB.119/2010/Pt/323 dated 22 August 2014
[99] No; 9/40/2013-CRD (NPR)-Pt-I

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

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

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

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

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[100] Including ₹ 2.60 crore was towards Project Management Office for overall Program Governance, Monitoring and Control.

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

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

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

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

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

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[103] As mentioned in the TEC Minutes of Meeting dated 26th May 2017

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

[105] February 2015: 2,493, March 2015: 149, May 2015: 380, October 2015: 2,040, November 2015: 4,391, October 2,017: 49, November 2017: 50, January 2018: 50, August 2018: 50.

[106] Primarily from office of Labour Commissioner, Assam and O/o the Assistant Labour Commissioner, Assam and directly collected from some of the Operators

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

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

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

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

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

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

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

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Amount paid to SI (Without taxes and duties)	Amount paid by Labour Contractor to Operators	Assuming 10 *per cent* Labour Contractors profit	Undue benefit allowed to SI/Labour Contractor
(₹ in crore)			
1	*2*	*3*	*4 {(2+3)-1}*
426.82	246.36	24.64	155.83

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

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

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

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

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

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

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

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[108] Primarily from office of Labour Commissioner, Assam and O/o the Assistant Labour Commissioner, Assam and directly collected from some of the Operators

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

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

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

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

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

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

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

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

[112] Amount to be paid as per MWAct: ₹ 278.93 crore *minus* Amount paid by Vendor to the Operator: ₹ 211.79 crore

[113] Since prior to January 2016 the Minimum notified wage was ₹ 5,250

[114] Vide letter dated 29th October 2019

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

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

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

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

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

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[115] National Informatics Centre Services Incorporated.
[116] Further as per the amendment of Schedule-III of the Delegation of Financial Power Rules, 1999, Second Edition 2016
[117] As per the Standard Operating Procedure (SOP) of NICSI.

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

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

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

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

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

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

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

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[118] ₹ 9.18 crore was paid till March 2022.
[119] ₹ 7.92 crore was paid till July 2019.
[120] The Initial RFP had a provision for 1,500 NSKs which was revised during pre-bid meeting to 2,500 before finalisation of contract agreement and issue of work order.

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

3.3.2.2.Hardware and Consumables

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

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

3.3.2.2.1 Excess expenditure on Generator

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

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[121]   Hardware: ₹ 175.46 crore; Consumable: ₹ 118.39 crore.
[122]   At Data Centre, NRC Sewa Kendra, CRCRs, State Data Entry Office, SI Data Entry Centre (SIDEC)
[123]   Unit rate ₹ 12,151.11 + Taxes & Duties ₹ 1,501.87

the NSKs[124] at the unit rate of ₹ 93,964.64 and maintenance cost at the unit rate of ₹ 13,652.98 by the SCNR to the SI.

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

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

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

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

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

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

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[124] with provision of scaling up based on additional hardware deployment as per electrical load
[125] As per RFP, Corrigendum, original Agreement with SI and original W.O. dated 26 December 2014 there was no provision of Generator set at CRCR.

Erma Machinery Co Ltd, having capacity of 1.3 KVA. Audit noted that the MRP of the generator recorded on the container was only ₹ 35,000, **as depicted in the photograph placed alongside**, as against the supply price of ₹ 93,964.64. The matter was then taken up with the Commissioner of Taxes, GoA on 16 August 2018 to ascertain the market rate of the generators installed at NSKs during 2014-16. As intimated (28 August 2018) by the Commissioner of Taxes, the market price of the above generator was not available. However, it was stated that as per the local information the price of such generator was estimated to be ₹ 18,000 to ₹ 20,000 in the year 2014-16.
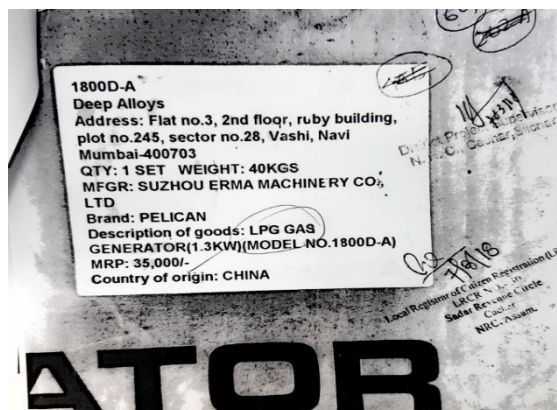
From the above facts, it is evident that the unit rate of generator as per company was ₹ 35,000 whereas the SCNR accepted the supply rate at ₹ 93,964.64 which was significantly higher. Thus, due to acceptance of exorbitant rate of the generator, SCNR incurred excess expenditure of ₹ 21.06 crore[126].

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

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

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

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

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[126] ₹ 93,964.64 – ₹ 35,000 = ₹ 58,964.64 x 3,572 generators
[127] (₹ 93,964.64 x 1,200 generators)/2 = (₹ 11,27,57,568)/2 = ₹ 5,63,78,784

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

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

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

3.3.2.3 Development of Software Applications

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

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

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

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

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[128] 758 at NSKs and 314 at CRCR
[129] 128 x ₹ 93,964.64 = ₹ 1.20 crore

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

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

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

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

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

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

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[130] 61 software developed based on SRSs and 154 software/ utilities developed through CRs.

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

[132] After obtaining vetting of the CRs from Director, Indian Institute of Information Technology, Guwahati.

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

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

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

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

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

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

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

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

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[133] 71 records per page as per RFP whereas only 10 records per page for additional new records

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

We observed the following:

- In the pre-bid meeting (22 August 2014), it was clarified to the bidder that transliteration and translation wherever required to be done in Bengali language in addition to English and Assamese, and based on which BSPL had submitted their bid. As such, claiming of additional amount for incorporation of Bengali language was not justified.

- After the work order was issued, M/s BSPL demonstrated (28 October 2014) proof of concept for 'search of transliterated legacy data' and 'search application' as per the provision of RFP. The TEC viewed that search application was not efficient and directed to improve by using new algorithm and suggested changes for different search options, zoom and print, improving the interface of search page for convenience and user friendliness, *etc*. Again, in a meeting on 02 January 2015 regarding functionality of DLD, the vendor was directed to design the interface of search engine and other issues on search module that was agreed to by the vendor. As such, development of module for search, image panning and zooming were pre-requisite provision and CR involving additional amount submitted by BSPL for this purpose was not acceptable.

- Para 3.1.1 of RFP provided for creation of unique 11 digits ID for every image. As such, CR submitted for ID generation was not acceptable.

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

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

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

The reply is not acceptable as inclusion of Bengali was clarified in pre-bid meeting and other features were pre-requisite as per RFP.

3.3.2.3.4 Haphazard Development of NRC Software with risk to confidentiality and integrity of data

A.Records showed that M/s Bohniman Systems Pvt. Limited (BSPL) submitted (March-April 2016) various work proposals to develop "e-form-1 software, e-form-1 SRS, SRS for VTR (Verification Teams Report) Generation, e-form data processing, Generation of VTR and creation of village-wise pdf booklet", *etc.,* in continuation of the awarded (12 September 2014) work of 'Digitised Legacy Data (DLD) Development'.

The Tender Committee (TC) headed by SCNR discussed (31 December 2015) the proposals of M/s BSPL considering it as "Change Request" and suggested to do a comprehensive analysis for finalisation of price. Subsequently, M/s BSPL submitted (04 July 2016) proposal[134] for ₹ 20.38 crore. The TC decided (18 July 2016) on the proposal to calculate the cost on basis of the efforts, resources deployed, man month, *etc.*, and finalised (02 August 2016) the cost of ₹ 9.43 crore against proposal of ₹ 20.53 crore which was vetted (07 October 2016) by the Director, IIIT, Guwahati for the work executed during the period from 01 July 2015 to 01 July 2016. For this assignment, the Contract Agreement between SCNR and M/s BSPL was signed post facto on 04 February 2017.

Although the above work was not related to the work assigned to BSPL, yet, for this new work, tender was not floated to elicit the reasonable rate. While considering the proposal of M/s BSPL and justifying the reason for not calling open tender, TC mentioned that the experience and expertise of M/s BSPL in DLDD work and development of search engine which require integration in e-form-1, 2X & FVR (Field Verification Report), VTRs, Legacy data booklets, Legacy data indices, *etc*., would be suitable.

Subsequently, the NRC Coordination committee approved (06 July 2017) the estimated cost of ₹ 9.43 crore and also final approval was conveyed (28 August 2017) by the Home & Political Department. After approval, payment of ₹ 10.85 crore (inclusive of tax) was made during November 2017 to January 2018.

B. Similarly, another two CRs for works executed during August 2016-July 2017 and August 2017 to July 2018 were submitted (March 2017 & June 2018) by M/s BSPL which was approved in the Tender Evaluation Committee meeting (30 March 2019) for ₹ 1.83 crore and ₹ 2.48 crore respectively and two contract-agreements were signed (06 July 2019) and work orders were issued on 15 June 2019. Payment of ₹ 4.93 crore including taxes was made in 14 September 2020.

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[134] (i) Application Form Support and Processing Software tools; (ii) Pre-verification Support tools; (iii) Verification Activity and Processing Software Tools; (iv) Transliteration of Digitised Data; and (v) Village MDDS code Interactive Map and integration with Google Map.

C. Besides, records showed that payment of ₹ 7.86 lakh (January 2019) for sending SMS charges and ₹ 18.35 lakh[135] for hosting 'Cloud Services' was made (June 2019) against SCNR's order dated 10 July 2018.

From the aforesaid facts, it transpired that development of software/ applications by M/s BSPL was allowed to be carried out without adhering to proper procurement norms *i.e.*, issue of NIT, selection of vendor, award of work, *etc*. Reasons for assigning software/ application development work to another vendor (M/s BSPL) despite engagement of prime vendor (M/s Wipro) or existence of mutual agreement between both vendors for application development was not known to audit. It was also noticed that M/s BSPL hosted the NRC related interim data outside in the online servers of Go-Daddy - a private data hosting service provider which was against the provision of RFP wherein it was clearly mentioned that NRC applications should not be accessible through other channel to ensure the security, confidentiality, integrity, and availability of NRC data.

Audit noticed that the RFP stressed upon the importance of confidentiality, integrity, and availability of NRC data for audit trail. Despite these stringent security requirements, development of software/applications was awarded to M/s BSPL without proper selection procedures, software development was done in a haphazard manner, with little documentation available for audit scrutiny whereby its security features and audit trail capability could be assessed, and system environment itself could not be examined by audit as many of these applications were transient in nature, operating from temporary URLs, hosted on private web servers (like GoDaddy). In place of a monolithic NRC software developed through a systematic, well-thought process using a standard software development methodology, SCNR developed 215 tools and utilities (developed through WIPRO and BSPL), leading to data movements in excel sheets, removable hard disk, *etc*. Haphazard development of software and utilities for NRC data capture and correction posed the risk of data tampering, without leaving any audit trail which could ensure accountability for the veracity of NRC data.

In reply, SCNR stated (October 2021) that creation of e-form and DMS was not envisaged in RFP. As such, WIPRO proposed that creation of e-form at run time was out of their scope. For the software developed by BSPL, the selection of BSPL was done without any formal tendering process. It was also stated that no record for approval of Government/ NRC Coordination Committee regarding cost for work executed by BSPL during August 2016 to July 2017 and August 2017 to July 2018 was found but financial proposal of these works was evaluated in the meeting (March 2019) of tender evaluation committee. Regarding development of software 'e-form 1' for digitisation at NSKs, SCNR accepted that additional cost was incurred. SCNR also stated that there was no record available on the reasons for not awarding these works to prime vendor WIPRO and security measures undertaken while onboarding of GoDaddy for hosting of the application. Further, in regard to risk of tampering, and absence of audit trail, the SCNR stated that although the software was designed and developed by BSPL, but this software

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[135]   ₹ 16.64 lakh and ₹ 1.71 lakh.

was rolled out at NSKs by Wipro and the data control was with Wipro. The data transferred from field to NRC data centre was carried out by Wipro in external hard drive which were password protected but not encrypted, as such Leakage of data cannot be ruled out.

The reply is in keeping with the audit observation that software was developed without proper assessment of requirement and thereby leading to *ad hoc* development which also led to data security issues and exposed NRC data to serious risks of tampering, without leaving any audit trail, thus going against one of the core requirements of NRC Updation exercise as envisaged in the RFP.

3.3.2.4	Data Digitisation at SIDEC

3.3.2.4.1	Excess expenditure of ₹ 7.39 crore relating to digitisation of application form, at System Integrator Data Entry Centre (SIDEC)

To carry out Data Entry work for entire scanned application form, the SI, Wipro, had set up a System Integrator Data Entry Centre (SIDEC) with required IT and non-IT infrastructure. As per RFP (Volume-1), all the application forms received and scanned at NRC Seva Kendra as well as received through online mode would be sent to the SIDEC for data digitisation and to be uploaded onto the server after proper quality checks for subsequent download and use at the CRCR. The technology requirement in the RFP stipulated that system should provide multilingual interface/label in languages of English, Assamese and Bengali, however, WIPRO proposed during pre-bid meeting (03 November 2014) that the data entry and storage will be in English language only which was accepted by the SCNR.

As per work order[136] (26 December 2014), digitisation of application forms[137] was to be carried out at SIDEC at the cost of ₹ 10.29 crore.

Due to change in scope of work for SIDEC in terms of language, timelines and increase in number of fields in comparison to the application form[138] as given in original RFP, the SI submitted[139] (07 May 2015) a Change Request (CR) amounting to ₹ 17.23 crore for Form digitisation (₹ 7.32 crore) and for Photo Cropping/ Image Quality Check (₹ 9.91 crore), which was accepted by the Tender committee. This acceptance of change request had increased the cost of digitisation at SIDEC by ₹ 6.94 crore (Revised cost: ₹ 17.23 crore – Original cost: ₹ 10.29 crore).

Subsequently, due to technical problems for digitisation at SIDEC came to an end after digitisation of 8.38 lakh Application Receipt Number (ARNs)[140] and the work was shifted

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[136] Format 8, Order No.: SPMU/NRC/SI/26/2014/566.
[137] It was expected that Application forms would be digitised partially in the NRC Seva Kendra by pulling and auto populating the fields from the SECC DB. SECC DB shall be provided by the department to the SI. Application forms were to be submitted household wise.
[138] As per work order each form shall have an average of 2 pages Legal Size /4 pages A4 size.
[139] Invoice No: WI/NRC/S&D/15508, dated 07/05/2015.
[140] One ARN per House

to NSKs. However, the actual date of shifting the work of digitisation of Forms from SIDEC to NSKs was neither found on records nor furnished though called for.

Consequent to shifting of data digitisation work from SIDEC to NSK, based on request of Wipro, the Tender Committee headed by SCNR, referred (24 July 2017) two different components of SIDEC related work - SIDEC Phase-I (Data Entry) and SIDEC Phase-II (Quality Check) and recommended the rate of ₹ 14.70 per ARN (as per original work order) for ARNs already digitised at SIDEC.

In view of the aforesaid facts, payment for digitisation at SIDEC works out to ₹ 1.23 crore, however, audit observed that the SCNR paid ₹ 8.62 crore for the same. This resulted in excess payment of ₹ 7.39 crore (₹ 8.62 crore-₹ 1.23 crore).

The SCNR accepted (October 2021) that additional expenditure of ₹ 7.39 crore was incurred.

3.3.2.5 Irregular expenditure amounting to ₹ 9.01 crore on doubtful Data Movement from NSKs

Transfer of original and scanned copy of Application Forms from LRCR to CRCR twice a week was part of the scope of work (under component D: IT & non-IT Equipment at LRCR/NRC Sewa Kendra) of the SI engaged for NRC updation. The work order was issued on 26 December 2014 and the rate of data movement was ₹ 47,123 per NSK without taxes[141] involving total amount of ₹ 11.78 crore without taxes for three months for 2,500 NSKs across the State. The data movement activity was for a period of three months.

The SI submitted (07 December 2015)[142] a Change Request (CR) proposal for DocSMEN and DMS Utility along with the Techno-commercial proposal. As per the Techno-commercial proposal, the mode of DocSMEN Data movement from LRCR to CRCR would be bi-weekly in offline mode and the data from CRCR to Central Data Centre at Guwahati would be done online using ASWAN/ BSNL and HDD/ Storage Media Devices. The data movement period was limited to one month with the condition that if time extends as per requirement, then additional amount would be charged accordingly on pro-rata basis. Besides, the data movement was restricted to DocSMEN digital data only and any paper, physical data movement was excluded. The unit rate for data movement was proposed at ₹ 17,986 per NSK (Total for one month ₹ 4.49 crore for 2,500 NSK) including tax as per the original work order dated 26 December 2014.

Subsequently the proposal was revised (23 May 2016) wherein the item of additional effort for Data Movement of DocSMEn and Eform2 was incorporated at the rate of ₹ 18,064 per NSK including Taxes (₹ 15,708 per NSK excluding Taxes). The revised renewal proposal was accepted by SCNR, and two work orders issued (08 January 2016 and 27 May 2016) without approval of State Coordination Committee, enhancing the total work value of the component to ₹ 22.25 crore as shown in **Table 3.12**.

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[141]   ₹ 52,947.63 per NSK with Taxes
[142]   Ref: WI/NRC/DOCSMEN/151207

Table 3.12:-Amount for Data Movement as per work order

(Amount in ₹)

Sl No	Work order No and Date		Scope of Work	Rate per NSK with Tax	Amount with Tax for 2500 NSKs
1	Original Work order	SPMU/NRC/SI/26/2014/ Part-II/566 Dated 26/12/2014	Submission of Scanned and original Application Forms from LRCR to CRCR office, 2 times a week	52,947.63	13,23,69,075
Sub-Total					**13,23,69,075**
2	Additional Work Order	SPMU/NRC/SI/26/2014/ Part-II/235 Dated 8/1/2016	Data Movement of DocSMEn from LRCR to CRCR (Ph I & II) for 2,500 NSKs	17,986.00	4,49,64,150
3	Additional Work Order	SPMU/NRC/SI/26/2014/ Part-II/268 Dated 27/5/2016	Additional effort for Data Movement of DOCSMEN and Eform2 for 2,500 NSKs	18,064.20	4,51,60,500
Sub-Total					**9,01,24,650**
Total					**22,24,93,725**

The actual date of starting the data movement activity along with the frequency per week was not found on records. However, as per the report submitted (20 July 2017 and 06 September 2017) by the Delivery Head of SI, the data movement activities were completed as per the work order dated 26 December 2014. However, the records regarding data movement activity against the additional work order was neither found on records nor could be furnished to audit though called for. This indicated that no data movement activity was done against the additional work orders.

Audit scrutiny also revealed that the CR of data movement activities was evaluated by the Tender Evaluation Committee on 12 December 2016. As recorded in the Minutes of the meeting, the SI stated that the frequency of data movement was twice a week, and mode of transport was two wheeler. However, the committee accepted (24 July 2017) the proposal of SI for carrying digitised data through Third Party Media (collecting data by using external hard disk) from the NSKs to the State NRC Data Centre and instructed that all future work related to data movement in NRC should be accommodated by SI within these three work orders and no extra cost or work order on data movement would be further issued to them**.**

Scrutiny of bills, invoices, vouchers revealed that the SI submitted seven invoices claiming data movement charges amounting to ₹ 21.50 crore during the period from 24 September 2015 to 23 March 2017 *i.e.,* prior to completion of the data movement. The bills amounting to ₹ 21.50 crore were passed and paid to SI during September 2017 to November 2017.

The records regarding data movement activity against the additional work order was neither found on records nor could be furnished to audit though called for. Thus, payment of ₹ 9.01 crore by SCNR for data movement to SI is irregular, as there was no documentary evidence of any additional data movement taking place, and approval from Coordination Committee was also not obtained.

In reply, the SCNR stated (March 2021 and October 2021) that the matter of additional work orders were discussed repeatedly in Tender Committee meetings and finally the Tender Committee in its meeting dated 24 July 2017 agreed that payments may be released to the SI for additional two work orders at the rate of ₹ 3.02 crore each provided all future works of data movement cost would be accommodated by SI without any extra cost but it was not placed before the Coordination Committee. The SCNR also admitted (October 2021) that there was no records regarding data movement activity against the additional work orders.

3.3.3 Response of the State Government

The above observations were discussed with the State Government in an exit meeting held on 18 December 2021. The Principal Secretary, Government of Assam, Home and Political Department, in his reply dated 28 January 2022 on the observations raised in audit, stated the following:

- NRC was a project of Government of India, with Registrar General of India (RGI) as custodian, and the NRC updation exercise was being carried out by SCNR on behalf of RGI.
- The entire NRC project was done under the supervision and guidance of Supreme Court and State Government was only providing logistic support.
- The role of State Government was limited to only providing logistic support in keeping with the Hon'ble Supreme Court order date 23 September 2014 to SCNR "*to submit the reports to the court in sealed cover indicating the steps and measures that are required to be taken to facilitate the work of NRC updation. The above information will be laid before the court by the State Coordinator without any consultation with any authority whatsoever and without reverting to the State Government or any authority in the Union Government*", and its subsequent order dated 13 July 2017 where the Hon'ble Supreme Court had observed "*we do not appreciate any authority interfering in the matter of preparation and publication of draft NRC when this court has been in seisin[143] of the matter for fairly a long time and has been monitoring the process.*"
- A number of cases on the NRC related matter have been filed in the Hon'ble Supreme Court by many organisations and individuals. Further, RGI is yet to publish the final NRC.

The reply indicated that as per the State Government, the State Coordinator, NRC, who was carrying out the updation work of NRC under the supervision and guidance of Supreme Court, was solely responsible for the irregularities discussed in this Report.

However, as the NRC project was implemented out of public funds, the State Government/ SCNR was expected to ensure compliance with financial rules and regulations on both regularity and propriety for all expenditure incurred.

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[143] Seisin:-Possession

3.3.4 Conclusion

Updation of NRC in Assam commenced in December 2014 with the initial project cost of ₹ 288.18 crore, with deadlines for completion within 14 months *i.e.*, February 2016. However, the timeline for the project kept extending leading to the publication of final draft in August 2019. Due to time over run, and significant change in scope of the initially conceptualised NRC updation software, the project cost escalated from ₹ 288.18 crore to ₹ 1,602.66 crore (expenditure of ₹ 1,579.78 crore reported) by March 2022. Test check of records by audit disclosed various irregularities in utilisation of fund including excess and inadmissible payment to vendors.

In NRC updation process, a highly secure and reliable software was required to be developed; audit however, observed lack of proper planning in this regard and to the extent of 215 software utilities were added in a haphazard manner to the core software. These were done without following due process of either software development, or selection of vendor through eligibility assessment following a national tendering. Haphazard development of software and utilities for NRC data capture and correction posed the risk of data tampering, without leaving any audit trail. The audit trail could have ensured accountability for the veracity of NRC data. Thus, the intended objective of preparing a valid error-free NRC has not yet been met despite direct expenditure of ₹ 1,579.78 crore as well as manpower cost of deployment of large number of Government servants ranging from 40,000 to 71,000.

3.3.5 Recommendations

Responsibility of the SCNR should be fixed and action taken in a time bound manner for the excess, irregular and inadmissible payment made to the vendor.

Penal action needs to be initiated against the System Integrator (M/s Wipro Limited) for violation of the Minimum Wages Act as payments were made to operators at a rate less than the minimum wages.

Accountability of the SCNR, as Principal Employer, should also be fixed for not ensuring compliance with the MW Act.

Finance Department

3.4.1 Short/Non-Deduction of House Rent from Government employees

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

State Government employees residing in a Government quarter are required to pay House Rent at the applicable rates prescribed by Government of Assam (GoA), Finance (Audit & Fund) Department from time to time. The latest applicable OM in this regard was issued by GoA on 19 April 2017 in pursuance of the government resolution on the report of the 7th Assam Pay and Productivity Pay Commission. This OM revised the House Rent Allowance (HRA) payable to the State Government employees, and also stipulated that

State Government employees residing in a Government quarter will be required to pay House Rent equivalent to 10 *per cent* of his basic pay or the standard rent, whichever is less.

The rates for House rent set by GoA since 1990 till date is given in the **Table 3.13**:

Table 3.13:-OMs for House Rent

Sl. No.	OM No. and Date	OM Date	Rate of House Rent
1	NA	28/12/1990	10 *per cent* of pay or the standard rent, whichever is less.
2	OM No. FM.39/91/39	17/01/2000	10 *per cent* of pay or the standard rent, subject to a maximum ceiling of ₹ 700.
3	No.FM.5/2010/02	19/02/2010	10 *per cent* of pay or the standard rent, whichever is less.
4	No.FM.5/2010/28	29/03/2012	10 *per cent* of pay or the standard rent, subject to a maximum ceiling of ₹ 1,000.
5	No.FM.5/2010/59	19/04/2017	10 *per cent* of pay or the standard rent, whichever is less.

As can be seen, over the last three decades, the rate of House Rent has been set as 10 *per cent* of pay or the standard rent, whichever is less, with the maximum ceiling specified in certain periods. The latest OM did not specify any ceiling for the levy of House Rent.

Audit analysed the Pay Bill data for all the State Government employees of Assam for the month of February 2020. The following was noticed during the examination of the Pay Bill data for February 2020:

1) Of the total 4,02,470 employees, 29,252 employees *i.e.,* 7.2 *per cent* of the employees were not drawing House Rent Allowance which was presumed as implying that they were residing in government provided quarter/accommodation.

2) Of these 29,252 employees, 77.2 *per cent* of the employees did not have any House Rent deducted from their salary.

The summary of employees not drawing HRA and the short deduction of House Rent is shown in **Table 3.14**.

Table 3.14:-Summary of employees

House Rent Paid Category	Number of Employees	Percentage of Total Employees	House Rent Actually Deducted
A: No House Rent Paid	22,577	77.2	0
B: House Rent Paid <= ₹ 1000	6,185	21.1	16,40,904
C: License Fee Paid > ₹ 1000	352	1.2	6,84,909
D: House Rent/License Fee Paid More than Amount Due	138	0.5	5,90,861
TOTAL	29,252	100.0	29,16,674

While the primary reason for employees not drawing HRA is on account of their occupying government accommodation, there could be other valid reason like the spouse of an employee is also a government servant at the same station, or other conditions such as non-receipt of Last Pay Certificate due to transfer, under training period, sharing rent free accommodation, *etc*.

The most recent OM of April 2017 relating to House Rent had not stipulated a maximum ceiling, unlike the earlier period which had a ceiling of ₹ 1,000 per month. Even with this ceiling of ₹ 1,000 per month comparing to ten *per cent* of basic being ₹ 1,590 on the higher side, a conservative estimate of the short-deduction of House Rent amounts to a

monthly loss of ₹ 2.26 crore per month (calculated @ ₹ 1,000) for the employees who were not paying House Rent, which sums up to ₹ 27.12 crore per annum.

Further analysis of the Pay Bill data for February 2020 revealed the following inconsistency even among the 6,832 employees for whom House Rent was being deducted:

- House Rent deduction of ₹ 1,000: 687 Employees;

- House Rent deduction of ₹ 700: 160 Employees;

- House Rent deduction of less than ₹ 500: 5,077 Employees;

- House Rent paid at 10 *per cent* of Basic Pay: 49 Employees

- Drawing HRA, and paying House Rent of equivalent amount: 44 Employees.

At field level, Audit verified (June – August 2019, September 2020) records of six DDOs[144] under Home Department, GoA and found that 993 Police personnel were residing in Government quarters as of March 2020 without paying any house rent. Audit further verified salary bills for the month of February 2020 of eight Drawing and Disbursing Offices (DDO) in and around Guwahati belonging to Home, Health and Family Welfare and Technical Education department to assess the status of recovery of House Rent and to validate the finding of the data analysis. It was noted that there was no uniformity in deduction of House Rent, with five employees showing deduction @₹ 1,000, another 137 employees showing deductions ranging from ₹ 24 to ₹ 935, and no deductions being made from 1,099 employees, as shown in the *Appendix-3.10*.

The matter was reported to the Government on 29 September 2021 and also discussed in exit meeting (20 December 2021). The Department accepted the audit observation and stated that the Public Works Department would be instructed to fix the Standard rent afresh in respect of the Government quarters within a fixed time. It was further stated that re-introduction of the ceiling concept may not be implemented retrospectively however, prospectively it would be implemented and necessary action would be initiated for collection of arrear dues.

Recommendations:-

> ➤ *Government should take immediate action to ensure deduction of the due House Rent and to recover the above outstanding dues from the concerned employees at the earliest.*

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Sl. No.	Unit	Number of employees
1	Superintendent of Police (SP), Nagaon	243
2	SP, Morigaon	125
3	SP, Darrang	75
4	Adl. DGP, CID, Guwahati	93
5	Commissioner of Police, Guwahati	364
6	Inspector General of Police, Special Branch, Kahilipara	93
	Total	**993**

> ➢ *Department may suitably revise the OM fixing the license fee (House Rent) with prescribed ceiling on the lines of license fee fixed by the Ministry of Housing and Urban Affairs, Government of India for residential accommodation with periodical revision.*