Department	Grant No. and Name	Budget provision		Expenditure	
		Revenue	Capital	Revenue	Capital
Guwahati Development	73- Urban Development (GDD)	601.28	923.56	106.78	216.20
Secondary Education Elementary Education	71- Education (Elementary, Secondary *etc.*)	13593.39	674.00	11315.17	0.62
Pension and Public Grievances	23-Pension	8005.79	--	8104.08	--
Hill Areas	70- Hill Areas	5.50	5.24	1.94	--
	76- Hill Areas Department (KAAC)	1315.43	335.33	998.72	586.74
	77- Hill Areas Department (NCHAC)	652.38	107.72	449.92	95.74
Total		**50903.28**	**6514.75**	**36722.58**	**3578.65**
Grand total (Includes Charged)			**57418.03**		**40301.23**

Source: Appropriation Accounts 2018-19

1.1.1 Planning and Conduct of audit

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

During 2018-19, out of 2,066 auditable units under Social Sector, we audited 476 auditable units[1] during the year involving an expenditure of ₹19,423.77 crore (including expenditure incurred in earlier years). This chapter contains six Compliance Audit paragraphs.

The major observations made in audit during the year 2018-19 are discussed in succeeding paragraphs.

Compliance Audit

Health and Family Welfare Department

1.2.1 Unfruitful Expenditure

Emergency trauma care facilities funded completely by the GoI were not operationalised by the Health Department for over eight years in five hospitals (Bongaigaon, Haflong, Diphu, Nalbari and Nagaon) due to non-deployment of requisite manpower leading to non-achievement of the objectives of the scheme and idle expenditure of ₹7.32 crore. TCCs at Guwahati and Silchar Medical Colleges were made functional with contractual staff.

Government of India (GoI), initiated a 100 *per cent* centrally funded scheme for development of trauma care facilities in Government hospitals located on national

[1] High risk auditable entities: 92, medium risk auditable entities: 180 and low risk auditable entities: 204.

highways during the 11th Plan period (2007-12) with the objective of upgrading the accidental and emergency care services in selected State Government hospitals located in accident prone areas on national highways. The main strategy was to ensure definitive treatment for the injured within the Golden Hour. The scheme was extended further to cover the 12th Plan period (2012-17).

GoI approved seven hospitals[2], based on the proposal of the State Government, for upgradation as providers of trauma care with appropriate level[3] of infrastructure, equipment and manpower. The grants covered various components like civil works, equipment, manpower[4], communication systems, training, legal assistance, *etc.,* depending on the level of upgradation of a particular hospital. The TCCs were expected to be made operational within twelve months of the receipt of the grants from GoI.

GoI approved ₹9.63 crore (₹0.80 crore for construction of TCC building, ₹ five crore for equipment, ₹3.80 crore for manpower and ₹0.03 crore for others) for each Level II TCC and ₹4.78 crore (₹0.65 crore for construction of TCC building, ₹ two crore for equipment, ₹2.10 crore for manpower and ₹0.03 crore for others) for each Level III TCC.

GoI released (April 2009 to July 2013) ₹22.96 crore directly to the bank accounts of the seven hospitals concerned through demand draft and account transfer; of which, ₹16.40 crore was utilised by the hospitals as detailed in **Table-1.1 A**, and balance of ₹10.03 crore[5] (including interest) was lying in bank account of the hospitals concerned.

Table- 1.1 A

(₹ in crore)

Component		Level III				Level II			Total
		Bongaigaon Civil Hospital	Haflong Civil Hospital	Diphu Civil Hospital	Nalbari Civil Hospital	Nagaon Civil Hospital	Silchar Medical College & Hospital	Guwahati Medical College & Hospital	
Construction	A	0.650	0.650	0.650	0.650	0.800	0.800	0.800	**5.00**
	R	0.650	0.650	0.650	0.290	0.800	0.800	0.800	**4.64**
	E	0.630	0.710*	0.670*	0.290	0.640	0.000	0.790	**3.73**
Equipment	A	2.000	2.000	2.000	2.000	5.000	5.000	5.000	**23.00**
	R	1.500	0.000	1.900	0.400	5.000	2.500	3.500	**14.80**
	E	1.480	0.000	1.890	0.390	0.000	2.700*	3.450	**9.91**
Manpower	A	2.100	2.100	2.100	2.100	3.800	3.800	3.800	**19.80**
	R	0.040	0.000	0.105	0.280	0.760	1.340	0.760	**3.29**
	E	0.140*	0.000	0.000	0.000	0.000	1.340	1.140	**2.62**
Others	A	0.025	0.025	0.025	0.025	0.030	0.030	0.030	**0.19**
	R	0.010	0.000	0.025	0.130	0.030	0.020	0.020	**0.24**
	E	0.020*	0.020*	0.090*	0.000	0.000	0.010	0.000	**0.14**

A: Approved; R: Released; E: Expenditure; Grand total approved = ₹47.99 crore, Grand total Released = ₹22.96 crore, Grand total expenditure = ₹16.40 crore *Expenditure including bank interest.

Source: Departmental records.

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2 Four TCC were of Level III category and three were of Level II category

3 **Level I**: 30 beds (10 ICU and 20 general trauma beds) providing the highest Level of definitive and comprehensive care for patients with complex injuries; **Level II**: 20 beds (10 ICU and 10 general trauma beds) providing definitive care for severe trauma patients; **Level III**: 10 beds (five ICU and five general trauma beds) providing initial evaluation and stabilisation (surgically if appropriate) to the trauma patient; **Level IV**: appropriately equipped and manned mobile hospitals/ambulances

4 The financial assistance for the contractual staff was only for three years, with the same being borne by the State Government/ Hospital Management Society after three years.

5 Diphu (May 2017), Haflong and Bongaigaon (March 2017), Nagaon, Silchar and Nalbari (December 2019), Guwahati (June 2017). The bank accounts were declared dormant due to non-transaction and hence updated status of balance amount could not be shown.

Audit found that though construction of Nalbari TCC and other six TCCs was completed[6] and equipment also procured, manpower was not provided to these TCCs.

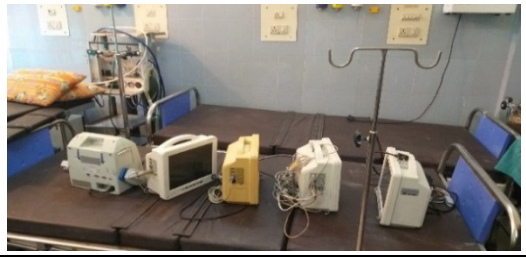
The status of utilisation of TCCs so constructed was as under:


Photographs of unutilised equipment at TCC building, Diphu Civil Hospital (13 June 2019)


Trauma OT room & Resuscitation area, Bongaigaon is under lock & key and not in use. Equipment lying idle in closed Store Room (11 February 2020)


TCC building, Nalbari is used by Addl. CM&HO. Equipment were kept in locked room (photograph taken on 24& 27 January 2020)

TCC building, GMCH is being used as orthopaedic and emergency ward (29 January 2020)

Dressing room of TCC, Silchar used as Casualty. OT Room is under lock & key and not in use (05 February 2020)

[6] Nalbari TCC:-June 2005; other six TCCs:-during October 2010 to July 2014

It is evident from the above photographs, that the constructed buildings were being utilised for other purposes *viz*., outpatient department, store room, emergency ward, *etc.* Equipment were also largely lying unutilised.

We observed from the report of National Crime Records Bureau, Ministry of Home Affairs that during the years 2014-18, Assam witnessed 35,358 cases of road accidents which claimed 12,816 lives and injured 30,711 persons - a fatality rate due to road accidents of 29.4 *per cent*.

The Superintendents of all seven hospitals stated (January–February 2020) that TCC had been non-functional due to non-deployment of manpower by the State. Out of seven TCCs, only two TCCs–those in Medical College and Hospital, Guwahati and in Silchar were functional during *w.e.f.* January 2011 to November 2012 and May 2011 to July 2019 respectively by engaging contractual staff and with internal arrangement.

Due to non-deployment of manpower, trauma care facilities in the identified hospitals remained non-functional and objective of the scheme largely remained unachieved in five hospitals (Bongaigaon, Haflong, Diphu, Nalbari and Nagaon) rendering expenditure to the tune of ₹7.32 crore (₹5.97 crore incurred by concerned Hospitals and ₹1.35 crore by DHS) unfruitful. Besides funds of ₹10.18 crore including accrued interest (₹10.03 crore with Hospitals and ₹0.15 crore with DHS) released by GoI for the purpose remained unutilised. Reasons for non-deployment of manpower though was taken up (January 2020 and February 2020) by audit but response in this regard is yet to be received.

The matter was reported to the Government in March 2020, the Commissioner and Secretary, Health and Family Welfare (H&FW) Department stated (September 2020) that Diphu TCC was merged with Hospital cum Medical College. On the issue of shortage of human resources, the Principal Secretary, H&FW assured that for human resources support, Assam Critical Care plan[7] would be followed.

[7] As per the information provided by Director Health Services, Assam Critical Care Plan has been prepared in the wake of Covid-19 pandemic for establishment of ICUs and posting of required manpower.