

CHAPTER I: SOCIAL SECTOR

1.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2012 deals with the findings on audit of the State Government units under Social Sector.

The names of the State Government departments and the total budget allocation and expenditure of the State Government under Social Sector during the year 2011-12 are given in the table below:

Table: 1.1

(₹ in crore)

Name of the Departments	Total Budget Allocation	Expenditure
Education (Higher) Department	138.63	99.50
Education (School) Department	886.34	852.13
Education (Social) Department	282.66	235.58
Education (Sports and Youth Programme) Department	47.20	43.33
Food, Civil Supplies and Consumer Affairs Department	22.76	19.85
Family Welfare and Preventive Medicine	119.36	95.92
Health Department	131.50	135.26
Labour Organisation	3.84	4.76
Panchayati Raj Department	172.29	156.61
Public Works (Drinking Water and Sanitation) Department	79.12	68.78
Relief and Rehabilitation Department	25.42	25.35
Rural Development Department	112.42	111.05
Tribal Welfare (Research) Department	3.65	1.40
Tribal Welfare Department	1,148.42	841.65
TRP and PGP Department	11.85	9.54
Urban Development Department	124.98	126.71
Welfare for SC and OBC Department	553.73	355.95
Welfare of Minorities Department	8.90	8.43
Total number of Departments = 18	3,873.07	3,191.80

Source: Appropriation Accounts – 2011-12.

Besides the above, the Central Government had transferred a sizeable amount of funds directly to the Implementing agencies under the Social Sector to different agencies in the State during the year 2011-12. The major transfers (₹ 5 crore and above) to the State Implementing Agencies for implementation of flagship programmes of the Central Government are detailed below:

Table: 1.2

Funds transferred to State Implementing Agencies during 2011-12 (₹ 5 crore and above)

(₹ in crore)

Name of the Department	Name of the Scheme/ Programme	Implementing Agency	Amount of funds transferred during the year	Remarks
Education (School)	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	174.94	Unspent balance as on 01-04-2011 was ₹ 53.92 crore.
Health	Hospitals and Dispensaries (under NRHM)	State Health and Family Welfare Society, Tripura	6.50	
	National Rural Health Mission (NRHM) Centrally Sponsored	State Health and Family Welfare Society, Tripura	39.70	
Public Works (Drinking Water and Sanitation)	National Rural Drinking Water Programme	SWSM, Tripura	83.86	
Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies (DRDA), Tripura	959.33	Funds transferred to 4 DRDAs in Tripura.
	Rural Housing – IAY	DRDAs	115.31	-do-
	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Tripura Rural Roads Development Agency, District West Tripura	234.79	
Total:			1,614.43	

Source: 'Central Plan Scheme Monitoring System' portal in Controller General of Accounts' website

1.2 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

The audits were conducted during 2011-12 involving test-check of an expenditure of ₹ 2,810.19 crore (including expenditure pertaining to previous years audited during the year) of the State Government under Social Sector. This Sector contains one

“Performance Audit on ‘Mahatma Gandhi National Rural Employment Guarantee Scheme’, one Integrated Audit of the Education (Social Welfare and Social Education) Department’, thematic audit paragraph on ‘Utilisation of Edusat Network’ of the Education (School) Department and two Transaction Audit Paragraphs.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the heads of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for being laid in the State Legislature.

The major observations detected in audit during the year 2011-12 are as detailed in the succeeding paragraphs:

EDUCATION (SOCIAL WELFARE & SOCIAL EDUCATION) DEPARTMENT

1.3 INTEGRATED AUDIT OF THE EDUCATION (SOCIAL WELFARE & SOCIAL EDUCATION) DEPARTMENT

The Social Welfare and Social Education Department is responsible for implementation of various welfare schemes especially those relating to women, children, old age persons, persons with disability and also work for social justice and empowerment of the weaker sections of the society. The Performance Audit covered the period from 2007 to 2012 with the objective of assessing the level of economy, efficiency and effectiveness of significant activities keeping in view its mandate. The study revealed deficiencies in overall financial management in the Department. Integrated Child Development Service, a major activity of the Department suffered from shortage of basic facilities. The control mechanism of National Old Age Pension was weak leading to payment of pension to non-existent pensioners. The Department also suffered from manpower shortage in key functional areas. The major Audit findings are detailed below:

Highlights

Adequate survey was not conducted for identification of beneficiaries at the grass root level for inclusion under different plan schemes which form the basis for preparation of annual plans. The Department also did not prepare any perspective plan targeting long term goals.

(Paragraph 1.3.7)

Funds released by GOI were not allocated by the State Government to the Department in full and in time. Again, even the reduced funds allocated could not be utilised by the Department.

(Paragraph 1.3.8.2)

31 per cent of Anganwadi Centres (AWCs) reported non availability of drinking water facility, 49 per cent did not have toilet facility in the AWCs and 54 per cent were without kitchen shed despite the fact that cooking of meal in AWCs for providing hot cooked meal to the children and mothers was one of the prime activities under ICDS.

{Paragraph 1.3.9.1(c)}

Joint inspection of 116 AWCs disclosed that the number of children present for Pre-School Education were only 34 per cent of the enrolled numbers indicating poor performance in this area.

{Paragraph 1.3.9.1 (f)}

21,288 beneficiaries under the National Old Age Pension Scheme, with an annual pension liability of ₹ 21.05 crore, were found dead, ineligible or non-existent. No action was taken to stop payment of pension in respect of dead, ineligible or non-existent pensioners as ascertained and reported by the CDPOs.

{Para 1.3.9.3 (a)}

Out of 1,376 posts sanctioned under 33 categories, there was a shortfall of 451 (33 per cent) in 21 categories. Acute shortages (37 per cent) were noticed in the grade of Supervisors, who are in fact the key functionaries in the running of AWCs through their constant supervision, support and guidance to the AWWs.

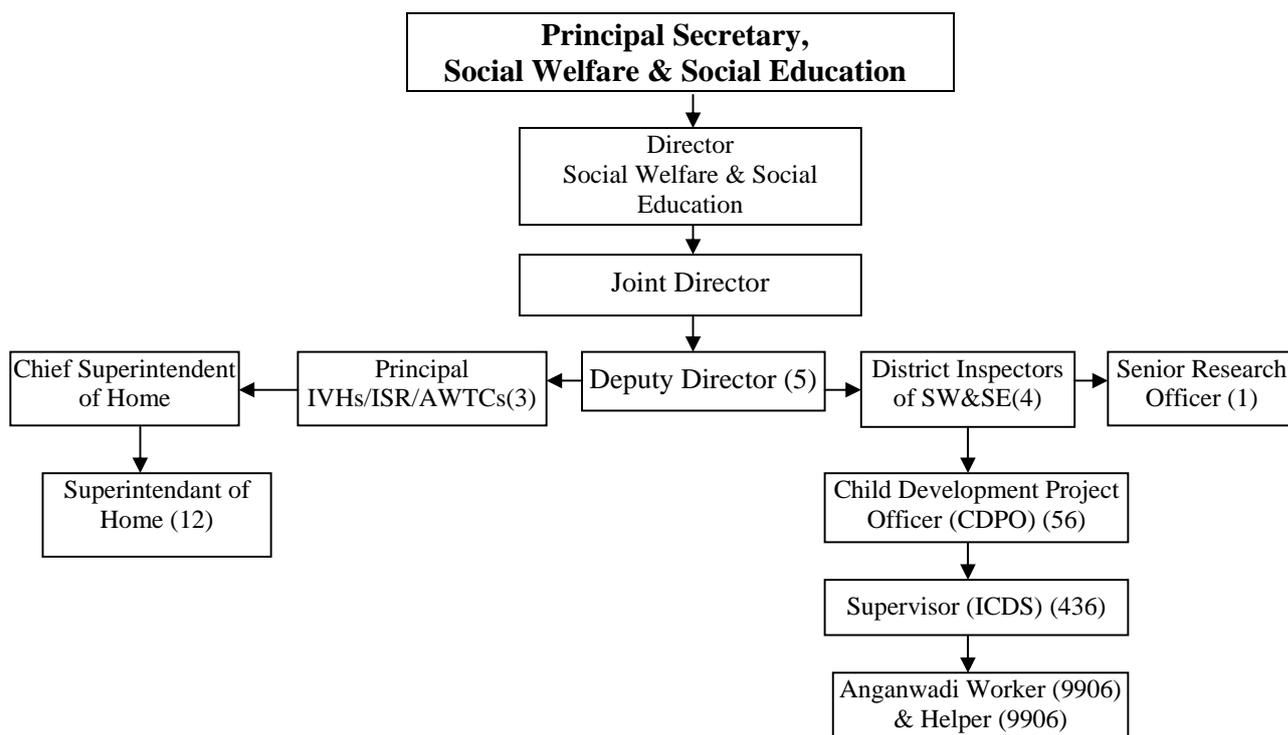
(Para 1.3.10.1)

1.3.1 Introduction:

Amongst the priorities of national development, commitment towards welfare of the under-privileged, backward and vulnerable sections of the society is an indispensable element. The Education (Social Welfare and Social Education) Department is the nodal authority in the State for implementation of different social welfare schemes, aimed at improving the nutritional and health standard of infants; capacity building of the pregnant and nursing mothers; providing security and welfare to women, old and disabled and other distressed persons. The focal point of delivery of all these services at the community level is the Anganwadi, set up in villages under the Block Level Child Development Projects.

1.3.2 Organisational Set-up:

At the Government level, the Principal Secretary of the Social Welfare and Social Education Department (SW&SE) is the administrative head. The Director, SW&SE is responsible for the implementation of the various Central and State welfare schemes through a network of 56 Integrated Child Development Projects all over the State. The organisational structure of the Department is given below:



1.3.3 Scope of Audit

The functioning of the Department for the period 2007-12 was reviewed through a test-check of records of the selected units in two districts (West Tripura and Dhalai) out of erstwhile four districts during July-September 2012. The units selected through Probability Proportionate to Size Without Replacement (PPSWR) method of sampling are the Director, Social Welfare and Social Education, two District Inspectors of Social Welfare and Social Education (West Tripura and Dhalai) out of four, 10 Child Development Project Officers (CDPOs) out of 56 (seven¹ in West Tripura out of 22 and three² in Dhalai out of six), one Anganwadi Workers Training Centre³ out of five, one Institute of Speech Rehabilitation⁴, one Protective Home for women⁵, one Institute of Visually Handicapped⁶ and two District Disability Rehabilitation Centres⁷ out of four in the State (one in each two selected districts). There are twenty two Central and State schemes being operated in the State of which eight major schemes which covered 88 *per cent* of the expenditure by the Department on Central and State Plan welfare activities during the period covered in audit were selected for audit scrutiny. Joint

¹ Urban, Mandai, Khowai, Kalyanpur, Kathalia, Teliamura and Hezamara.

² Ambassa, Manu and Salema.

³ Anganwadi Training Centre at Narsingarh, West District

⁴ Institute of Speech Rehabilitation, Abhoynagar in West Tripura district

⁵ Protective Home at Taranagar

⁶ Institute of Visually Handicapped Boys, Narsingarh

⁷ DDRC, Agartala (West District) & Ambassa (Dhalai District).

physical verification was also conducted in 116 Anganwadi Centres out of 9,906 in the State to assess their physical and performance status.

1.3.4 Audit Objectives

The audit of the Department was carried out with the objective of assessing whether there exists in the Department:

- efficient financial administration with reference to allocated priorities and optimum utilisation of resources;
- effective programme management in terms of delivery of goals of the schemes/programmes;
- efficient management of human resources in terms of recruitment, deployment and training of personnel for skill upgradation; and
- adequate supervision and monitoring.

1.3.5 Audit criteria

Following were the sources of criteria adopted for the audit:

- Budget documents , annual action plans;
- Guidelines issued for implementation of State and Centrally sponsored schemes;
- Departmental policies/rules and regulations; and
- Procedures prescribed for monitoring, evaluation, internal control and audit.

1.3.6 Audit Methodology

The Performance Audit commenced with an entry conference held on 29 August 2012 with the Principal Secretary, Social Welfare and Social Education Department during which audit objectives, audit criteria, scope of audit and methodology were discussed and agreed upon. The records relating to implementation of selected schemes were examined in the Directorate as well as in the field offices, Anganwadi Centres etc. selected for audit. Audit methodology also included issue of questionnaires, Audit Memos, interactions with the field functionaries, joint physical inspections of service delivery units as well as obtaining photographic evidence.

An Exit Conference was held with the Principal Secretary, Social Welfare and Social Education Department on 1 April 2013, where audit findings and recommendations were discussed. The views expressed in the exit conference and the departmental replies were suitably incorporated in the review.

1.3.7 Planning

The detailed annual budget for State Plan and Non-plan expenditure was prepared within the ceiling limits prescribed by the Finance Department, while in respect of Centrally Sponsored Schemes (CSS); the basis was anticipated receipts and expenditure during the year. With a view to enabling State Government to provide adequate budget grants

annually for implementation of various State and Centrally Sponsored Schemes, identification of beneficiaries at grass root level forms the basis for preparation of annual action plans and the most crucial pre-requisite for successful implementation of any scheme. The Department did not prepare any perspective plan targeting long term goals. Further, though Annual plans were drawn up every year there was no records available in the field offices or at the Directorate to substantiate that adequate survey was conducted for identification of beneficiaries at the grass root level for inclusion under different schemes.

1.3.8 Financial Management

The Department receives funds through budgetary allocation for the State under three grants⁸ for implementation of various welfare schemes sponsored by the Central and State Governments.

1.3.8.1 Budgetary outlay & expenditure

The year-wise budgetary allocation of funds and expenditure incurred by the Department during 2007-12, were as under:

Table 1.3.1

(₹ in crore)

Year	Budget Provision			Expenditure			Excess(+) Savings(-) (Plan)	Excess(+) Savings(-) (Non-Plan)
	Plan	Non-Plan	Total	Plan	Non-Plan	Total		
2007-08	137.61	38.24	175.85	120.23	35.44	155.67 (89)	(-) 17.38 (13)	(-) 2.80 (7)
2008-09	175.25	39.00	214.25	158.21	37.54	195.75 (91)	(-) 17.04 (10)	(-) 1.46 (4)
2009-10	272.56	56.25	328.81	185.54	52.11	237.65 (72)	(-) 87.02 (32)	(-) 4.14 (7)
2010-11	299.44	48.05	347.49	242.60	51.52	294.12 (85)	(-) 56.84 (19)	(+) 3.47 (7)
2011-12	350.73	50.34	401.07	294.60	47.86	342.46 (85)	(-) 56.13 (16)	(-) 2.48 (5)

Source: Voucher Level Computerisation (VLC) figures, maintained by the AG (A&E).

It was noticed that there were persistent savings under both the Plan and Non-Plan provision taken together during 2007-12, which ranged between 9 and 28 per cent. Savings under Plan provision increased threefold (32 per cent) in 2009-10 over previous year (10 per cent), which was, however, showing a declining trend from 2010-11. Huge savings in Plan provision (between 10 and 32 per cent) was indicative of poor budgeting and slow progress of implementation of the plan schemes.

1.3.8.2 Fund allocation & expenditure under CSS

Fund allocation and expenditure under Centrally Sponsored Schemes (CSS) during last five years are shown below:

⁸ Grant No 19, 20 and 41.

Table 1.3.2

(₹ in crore)

Year	Allocation of funds			Total funds available	Expenditure	Unutilised balance		
	Released by GOI	Released by State Government				With the State Government	With the Dept.	Total with percentage
		GOI share	State share					
2007-08	68.72	93.51*	7.60	101.11	90.15	19.42	10.96	30.38 (30)
2008-09	72.44	101.46	12.00	113.46	107.73	1.37	5.73	7.10 (6)
2009-10	153.90	110.08	4.24	114.32	113.88	50.92	0.44	51.36 (45)
2010-11	163.21	173.11	1.84	174.95	167.89	41.46	7.06	48.52 (28)
2011-12	178.98	210.69	6.88	217.57	204.83	16.81	12.74	29.55 (14)

Source: Furnished by the Department. * Including previous year's balance (₹ 44.21 crore) released during the year.

The table above shows that although the funds released by GOI under CSS was not allocated by the State Government in full, the Department failed to utilise even the reduced funds so allocated annually necessitating revalidation of unspent funds in subsequent years (unutilised funds ranged between 6 and 45 per cent). This indicated capacity constraint of the Department to absorb available resources resulting in tardy progress of programme implementation, as discussed in the subsequent paragraphs.

Government stated (March 2013) that funds remained un-utilised due to late release by the Government as well as non-utilisation by the Implementing Agencies.

1.3.8.3 Retention of funds and Incorrect Reporting of Expenditure

The closing balance at the end of the last four consecutive years (2008-12) at the Directorate alone ranged between ₹ 3.98 crore (2008-09) and ₹ 13.04 crore (2011-12). Out of ₹ 13.04 crore, ₹ 56.85 lakh was lying in cash for more than a year since drawal from treasury.

Similarly, cash analysis at the end of 2011-12 in respect of 10 CDPOs (West:7 and Dhalai:3) revealed that ₹ 13.48 crore pertaining to various Central Sector Schemes drawn from treasury remained unutilised at the end of the year and was kept in the bank Current Deposit (CD) accounts of those DDOs. This was due to drawal of funds without proper assessment of actual requirement only to avoid lapse of budget grants.

It was also found that CSS funds (₹ 6.69 crore) involving various welfare schemes had been retained in CD accounts of seven⁹ CDPOs (out of the 10 test-checked) at the end of March 2012, although UCs were furnished to GOI during 2011-12.

⁹ CDPO Urban: ₹ 1.55 crore, CDPO Salema: ₹ 2.05 crore, CDPO Manu: ₹ 0.09 crore, CDPO Ambassa: ₹ 1.08 crore, CDPO Kalyanpur: ₹ 0.37 crore, CDPO Khowai: ₹ 0.62 crore and CDPO Kathalia: ₹ 0.93 crore.

1.3.8.4 Irregular drawal of funds

Two CDPOs drew ₹ 1.24 crore in March 2010 as the cost of 1,83,548 kg Masoor Dal (lentil) (Urban:56,523 kg and Salema: 1,27,025 kg), and three¹⁰ CDPOs drew ₹ 1.66 crore in February-March 2012 against 14 bills as the cost of 2,76,000 kg Masoor Dal under Supplementary Nutrition Programme (SNP). The bills were presented to treasury duly certified as materials received in full. The stock register, however, disclosed that only 17,000 kg dal was actually purchased and received (March 2012) in the store in two CDPOs (Ambassa: 7,000 kg & Salema: 10,000 kg), while CDPO, Urban had not effected any real purchase during the respective years. In the first instance the amounts were credited to the DDOs interest free Bank (CD) account and disbursements were made from time to time against purchases effected over a period of next two years (2010-12). This implied that the funds were drawn from the treasury through FVC bills supported by fake vouchers and false stock receipt certificates without effecting actual purchase. Thus, with a view to avoid lapse of funds, ₹ 2.82 crore (1.24 + 1.58) was fraudulently drawn in FVC bills without incurring actual expenditure and kept in CD account for future requirements.

Government stated (March 2013) that with a view to avoid disruption of nutritional programme, extra funds were allotted to CDPOs for advance procurement of dal, which they could not utilise on account of lack of storage facilities and therefore, drew the funds to avoid lapse of the funds. Government also stated that steps were being taken to improve the infrastructure deficiency in the CDPO offices so that such fraudulent draws does not recur in future. But the fact remains that the actual requirement, storage infrastructure etc. should have been taken into consideration before allocation of funds.

1.3.8.5 Parking of funds

For setting up five (one State level and four District level) Bal Bhavans in the State the Department sought (March 2009) financial assistance of ₹ 57.50 lakh (₹ 10 lakh each for specific science and creative activities and ₹ 2.50 lakh as contingency) from the GOI. Accordingly, National Bal Bhavan, an autonomous organisation under the Ministry of Human Resource Development, GOI released (May 2009) a grant of ₹ 10 lakh to be utilised during 2009-10 for purchase of specified science and literary activity related materials for the proposed State Bal Bhavan.

Scrutiny disclosed that as of September 2012, State Government failed to set up the proposed Bal Bhavan either at the State level or at the District level without any recorded reason. Meanwhile, failing to utilise the grants for more than two years, SW&SE Department diverted (October 2011) ₹ 7.00 lakh towards purchase of materials relating to science and literary activities to various Homes and Institutes (Visually Handicapped/

¹⁰ CDPO Urban: 72,000 kg (₹ 39.74 lakh); CDPO, Ambassa: 89,000 kg (₹ 56.94 lakh) & CDPO Salema: 1,15,000 kg (₹ 69.00 lakh).

Speech Rehabilitation and others) run by it, which should normally be a liability of the State Government, while the remaining ₹ 3.00 lakh was lying idle with the Department.

1.3.9 Programme Implementation

The welfare activities in the State are carried out through Centrally Sponsored Schemes (CSS) and State Plan Schemes. The field level implementation was carried out by the Block level Integrated Child Development Projects (56) headed by Child Development Project Officers (CDPOs) through a network of 9,906 Anganwadi Centres set up at the village level. The major social welfare schemes operational in the State are Integrated Child Development Services (ICDS), National Social Assistance Programme (NSAP), Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG), Indira Gandhi Matritva Sahayug Yojana (IGMSY) and Welfare of Persons With Disability (PWD) etc. in the Central Sector, while Indira Gandhi National Old Age Pension (IGNOAP both Central and State) and the Tripura Scheme for Incentive to Girl Child (State plan) were the major schemes implemented by the Department. The results of audit scrutiny, on test basis, on the implementation of the above schemes are discussed in subsequent paragraphs:

1.3.9.1 Integrated Child Development Services

Integrated Child Development Services (ICDS) Programme launched in 1975-76 by the Government of India for early childhood development offers a package of health, nutrition and pre-school education services to children below six years of age as well as pregnant and nursing mothers to fulfill a multitude of objectives which *inter alia* include laying a proper foundation for all-round development of children, improving their nutritional and health status, reducing the mortality, morbidity, malnutrition, school dropout rates and also enhancing the capacity of mothers to look after the normal health and nutritional needs of their children.

These objectives are sought to be achieved through a package of six services comprising (i) supplementary nutrition, (ii) immunisation, (iii) health check up, (iv) referral services, (v) pre-school education and (vi) nutrition and health education. The focal point of delivery of these services at the community level is the Anganwadi, set up in villages throughout the State under the control and supervision of the block level Child Development Projects.

(a) Funding pattern:

ICDS is a Centrally Sponsored Scheme implemented through the State Government with 100 *per cent* central assistance, except nutrition component (50:50 between Central and State). This was revised to 90:10 between the Centre and North-Eastern States for all components¹¹ of ICDS *w.e.f* 2009-10. During 2007-12, ₹ 376.27 crore (GOI: ₹ 346.91

¹¹ ICDS (General), ICDS (Supplementary Nutrition Programme) & Training except AWC building construction.

crore and State: ₹ 29.36 crore) was received under different components of the scheme, against which an expenditure of ₹ 372.44 crore was incurred by the Department.

(b) Injudicious setting up of Anganwadi Centres

The Department had set up 9,906 Anganwadi Centres (AWCs) throughout the State as of 2011-12. As per GOI guideline, AWC shall be set up with a minimum population of 400 and up to 800 in the rural/urban area and in the tribal/hilly areas, the minimum being 300. Scrutiny revealed that of the total 9906 AWCs available in the State 5,078 AWCs were set up in the urban/rural areas, of which 2,173 AWCs did not fulfill even the minimum population (400) criteria. Similarly, 2,720 AWCs (out of 4828) had been set up in the tribal areas with population less than the prescribed minimum of 300 (**Appendix 1.1**). As a result, the intake capacity of these AWCs set up in split up habitations remained grossly underutilised due to insufficient availability of the targeted beneficiaries. Of the 116 AWCs inspected during audit, eight were found closed and attendance was zero in five AWCs, 1-10 *per cent* in 12, 11-20 *per cent* in 16, 21-30 *per cent* in 23, 31-40 *per cent* in 17 and 41-50 *per cent* in 17 AWCs, while attendance more than 50 *per cent* was registered only in 18 AWCs. Thus, operation of AWCs below the minimum laid down population norm and without having sufficient number of beneficiaries resulted in extra avoidable liability on payment of honorarium to the Anganwadi Workers (AWWs) and the Anganwadi Helpers (AWHs) engaged therein besides other administrative expenses. The implementation policy, however, lacked consistency as it was noticed that 176 habitations having population more than the required minimum remained uncovered as of March 2012.

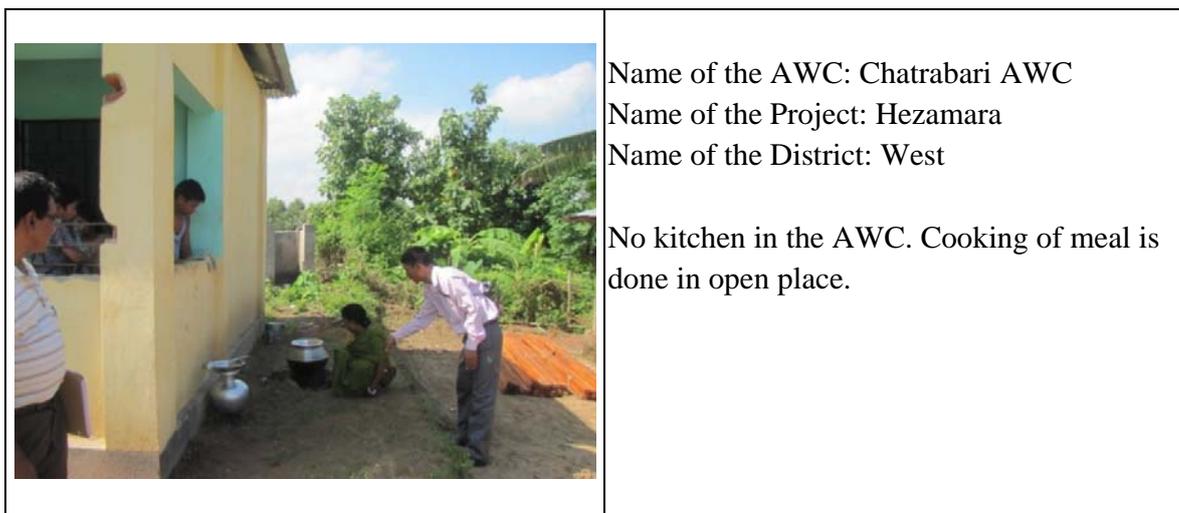
In the exit conference, the Principal Secretary stated (April 2013) that most of the hamlets in the interior comprises of lesser population than the minimum prescribed in the norms. The AWCs therefore, had to be set up to cover such hamlets. But the fact remains that AWCs were set up in habitations having population below the minimum required as per norm while habitations having population more than the required minimum remained un-covered.

(c) Facilities available in AWCs

The latest monthly report (May 2012) on availability of basic facilities in the AWCs like drinking water, toilets, kitchen sheds etc. showed a dismal status. A few instances are as under:

- (i) 3,094 AWCs (31 *per cent*) of the total 9,906 AWCs reported non-availability of drinking water facilities, while the existing water sources in 808 AWCs were non-functional.

<p>Name of the AWC: Hospital Para Name of the Project: Manu Name of the District: Dhalai</p> <p>The existing two tube wells in the AWC are non-functional since long. The AWC does not have any alternate source of water now.</p>	
	<p>Name of the AWC: West Masli Garubasti Name of the Project: Manu Name of the District: Dhalai</p> <p>No source of drinking water is available in the AWC. Rain water is collected and stored in a bamboo structure wrapped with polythene for day to day use in the AWC.</p>
<p>Name of the AWC : Mohansardar Para AWC. Name of the Project: Hezamara. Name of the District: West.</p> <p>The AWC does not have kitchen. The meal for the children is cooked in the open without regard to hygiene.</p>	



Name of the AWC: Chatrabari AWC
 Name of the Project: Hezamara
 Name of the District: West

No kitchen in the AWC. Cooking of meal is done in open place.

- (ii) 4,907 AWCs (49 per cent) do not have toilet facilities at all, while the available facilities in 911 AWCs were not usable.
- (iii) 5,309 AWCs (54 per cent) do not have kitchen shed despite the fact that cooking of meal in AWCs for providing hot cooked meal to the children and mothers is one of the key activities under ICDS Programme.

Non-availability of these vital facilities adversely affected the goal of healthy and hygienic upbringing of the targeted children in the AWCs.

In the exit conference, the Principal Secretary stated (April 2013) that efforts had been taken to augment the basic facilities in the AWCs in convergence with other Schemes/Departments which had resulted in increase in the facilities in the AWCs.

(d) Supplementary Nutrition Programme

One of the main components of ICDS is to supplement the intake of nutrition of children below six years and pregnant/lactating mothers through providing Hot Cooked Meal (HCM) at the AWCs. The funds position and expenditure *vis-à-vis* physical achievement for last five years is given below:

Table 1.3.3

(₹ in crore)

Year	Funds received	Expenditure	Unspent	Beneficiaries (Number in lakh)				Shortfall (Percentage)	
				Children		Mother			
				Enrolled	Provided	Enrolled	Provided		
2007-08	15.19	14.87	0.32	3.67	2.72	1.46	0.57	26	61
2008-09	19.66	19.06	0.60	3.50	2.55	0.90	0.64	27	29
2009-10	36.33	36.13	0.20	3.45	2.48	1.08	0.68	28	37
2010-11	42.13	40.01	2.12	3.76	2.96	1.06	0.85	21	20
2011-12	71.97	71.94	0.30	3.76	2.98	0.98	0.80	21	19

Source: Departmental records.

The above table shows that a significant number of enrolled beneficiaries (children: 21-28 *per cent* and mother: 19-61 *per cent*) had not been provided with the benefits of supplementary nutrition. The Department did not take any steps to ascertain the reasons for the shortfall and take corrective measures in this regard.

Test-check of selected CDPOs revealed that supplementary nutrition was not provided for 3,779 days in patches in 154 AWCs during 2007-12 due to shortage of SNP materials in the AWCs; although adequate stocks were available in the central stores of the respective projects which could have been provided to AWCs. This shows lack of coordination between the service providers in the AWCs and the central stores.

Government stated (March 2013) that steps are being taken to extend nutritional coverage with the introduction of "Take Home Ration" for infants and mothers. Besides, the PRI bodies and the District & Block administration had been actively involved to work for increased attendance of beneficiaries in the AWCs. The Department, however, conveyed its ignorance of the frequent disruption of SNP in the AWCs due to shortage of material although these facts had been on record in the AWCs concerned and were further confirmed in writing by the Anganwadi Workers in the test-checked AWCs. Lack of this vital information at the Controlling Officer's level indicated deficiencies in the coordination and monitoring mechanism which existed in the Department.

(e) Excess expenditure on procurement of SNP materials

Of the two prime components (rice and dal) of Supplementary Nutrition Programme (SNP), rice is being arranged centrally by the Department from FCI for distribution to the AWCs through the respective ICDS projects, while CDPOs are permitted to procure dal from the open market. In view of the widely divergent rates from project to project State Government prescribed (August 2008) the following procedure for procurement of Masur Dal by the CDPOs:

- (i) to invite open tenders for supply of dal for a period of 3-6 months,
- (ii) to finalise the rate within the ceiling limits of prevailing rates issued by the Sub-Divisional Officers (Food & Civil Supplies) on the day of closing of tender.

Scrutiny revealed that the CDPOs effected purchases of the dal from a single source (one particular co-operative society at the local station) at their offered price plus service charge @ 5 *per cent* without following due purchase procedure prescribed by the Government.

Test-check further revealed that there was no uniformity in rates which varied significantly from project to project during the same period of supplies, as shown below:

Table 1.3.4

Year	Number of Projects	Quantity purchased (in kgs)	Cost per kg (excluding service charge) (in ₹)		Extra expenditure on purchase above the lowest price (in ₹)
			Lowest	Highest	
2007-08	5	1,94,801	36.00	42.50	9,70,008
2008-09	6	2,83,098	42.30	66.80	53,98,452
2009-10	8	5,97,661	44.15	66.80	1,09,35,766
2010-11	7	4,38,416	45.20	59.00	33,46,721

2011-12	9	7,44,068	48.40	60.00	65,65,297
Total:					2,72,16,244

Source: Departmental records.

Thus, procurement of dal locally by the CDPOs from one particular agency for years together without observing the prescribed purchase procedure to arrive at the most competitive rates resulted in excess expenditure of ₹ 2.72 crore (calculated on the quantity purchased above the lowest price available in the State in the relevant year) during the five years (2007-12). The table above reflects position of only a few test-checked units implying that if all the units (56 in the State) procuring dal for SNP is taken into account the extent of such excess expenditure would be substantially higher.

Government stated (March 2013) that the rate of dal differs from project to project as the (i) prevailing rates differ from one Sub-Division to other, (ii) finalization of tender by projects on different dates resulted in variation of price as the rate fluctuates on a daily basis, and (iii) the projects purchasing different brands having varied rates. The Department also stated that in order to avoid constraints in tendering and to ensure smooth procurement it was decided (September 2012) by the Government that CDPOs shall procure dal from nearest Co-operative Society/Lamps/Packs etc. without subjecting the purchases to tender. The reply is not tenable as the stated factors contributing different rates in different Projects made it imperative that in order to effect economy in Government purchases and to ensure uninterrupted supplies of uniform best quality/brand dal the Department should have arranged for central procurement for the whole State with a dedicated distribution system. In this connection, it may be pointed out that while rice, one of the component of SNP, having three times larger volume than dal (proportionate mixture of rice and dal for SNP is 3:1) was arranged centrally and despatched to the ultimate service provider by the Department, there should not be any difficulty in the case of dal. In the process Government would have achieved economy, quality and ensured uninterrupted supply. The argument that in order to avoid disruption of SNP due to non-supply of dal, the requirement of tendering process had been dispensed with and reliance on the nearest Co-operatives (which always tend to charge exorbitant rates) was not in conformity with the laid down purchase procedures adopted by the Government.

In the exit conference, the Principal Secretary of the Department while accepting the views of audit stated that the matter would be examined in consultation with the Law Department.

(f) Pre-School Education

All children in the age group 3-6 years were to be provided with pre-school education (PSE) in the AWCs so as to make them capable of joining the main stream education. As per information furnished by the Department, year-wise position of enrolled children *vis-à-vis* pre-school education provided in AWCs was as under:

Table 1.3.5

Year	Number of children enrolled (3-6 years)	Number of children PSE provided	Percentage Covered	Shortfall	Shortfall (percentage)
2007-08	1,75,419	1,40,557	80	34,862	20
2008-09	1,80,060	1,46,585	81	33,475	19
2009-10	1,77,421	1,40,028	79	37,393	21
2010-11	1,95,029	1,57,010	81	38,019	19
2011-12	1,93,074	1,50,256	78	42,818	22

Source: Departmental records.

The table above showed that PSE was provided to 78- 81 *per cent* of the enrolled children. However, a joint physical inspection conducted (August-September, 2012) by audit and the ICDS staff in 116 AWCs covering 10 ICDS projects disclosed that none of the AWCs maintained any record in respect of PSE. Moreover, on the day of inspection, the number of children present for PSE in the test-checked AWCs was only 34 *per cent* of the enrolled numbers on an average. As a result, the PSE data provided by the Department was highly suspect when compared with the actual attendance.



Name of the AWC: Fishery Para AWC
Name of the Project: Manu
Name of the District: Dhalai

Poor attendance of children and mothers.

Government in its reply (March 2013) agreed that most of the children attended private nursery schools which resulted in shortfall in attendance for PSE in the Anganwadies. In the exit conference, the Principal Secretary stated (April 2013) that steps were being taken to streamline the AWCs to attract children for PSE.

(g) Health check-ups and referral services

Growth monitoring and nutrition surveillance are the two important aspects that are to be undertaken in the AWCs. Apart from general check up of all children below six years at regular intervals, immunisation and a minimum of four physical examinations during pregnancy and at least one visit after delivery of the pregnant and nursing mother was prescribed in the guideline. Test-check revealed that:

- No convergent arrangement with the Health Department to extend these services in the AWCs was made. As a result, health check-ups for the enrolled children and mothers had never been done in the AWCs and consequently, facility for referral services from the AWCs was also absent.
- In order to classify the nutritional status, the AWWs were to weigh all children up to three years of age every month and children of 3-6 years every three months. Non-availability of functional weight machines, non-replacement of damaged/non-functional machines adversely affected the health care monitoring in AWCs. During 2011-12, out of 1,206 AWCs in Dhalai District 1026 functioned without weight machine.
- The Department, failed to furnish information on the position of immunisation in respect of children above one year and the nursing/pregnant mothers during the last five years.
- Based on information furnished by the Department relating to March every year, the position of full immunisation of enrolled children less than one year of age, was as under:

Table 1.3.6

Year	Number of enrolled children	Number of children fully immunised	Achievement (percentage)
2007-08	99,293	34,008	34
2008-09	99,293	45,303	46
2009-10	99,293	43,512	44
2010-11	99,591	47,971	48
2011-12	99,325	46,769	47

Source: Departmental records.

The above table shows that although ICDS scheme was being implemented in the state since 1975-76, immunisation was not a priority as only 34-48 *per cent* of the children in the age group 0-1 year could be provided with full vaccinations. It was also seen that there was no arrangement in place for immunisation activities in the AWCs. Out of the 116 AWCs physically verified, 57 AWCs obtained vaccination details of the children from the parents only for record, while the remaining 59 AWCs did not maintain proper records of immunisation.

Lack of these facilities resulted in depriving delivery of these vital services to the intended beneficiaries.

Government stated (March 2013) that Medical Officer In-charge of the respective areas were made responsible for ensuring regular visit of ASHA and other health workers in Anganwadies for providing services at the AWCs. In the exit conference, the Principal Secretary added that Government also planned to set up one Health Sub-centre in each area with one Supervisor stationed there to monitor health related issues in AWCs.

1.3.9.2 Construction of Anganwadi Centres

For construction of AWCs in the North-Eastern States, GOI provided funds @ ₹ 1.75 lakh per AWC effective from 2005-06 as per model estimate. According to GOI instructions, funds for construction was to be placed to the concerned District Programme Officers (ICDS). The Panchayati Raj Institutions/Village Communities may also be involved in the construction process. However, as per existing arrangement, SW&SE Department placed funds to the respective District Magistrates & Collectors who in turn sub-allocated funds to the Block Development Officers (BDOs) for execution of the sanctioned works.

The position of funds released by GOI and allocation thereof by the Department during 2006-12 are shown below:

Table 1.3.7

(₹ in crores)

Year	GOI sanction and release		Departmental sanction and release			Cumulative unutilised balance
	No. of AWCs	Amount	OB	No. of AWCs	Amount	
2006-07	2,220	38.85	--	--	--	38.85
2007-08	--	--	38.85	--	--	38.85
2008-09	--	--	38.85	1,930	24.47	14.38
2009-10	4,739	82.93	14.38	--	--	97.31
2010-11	--	--	97.31	3,485	67.76	29.55
2011-12	--	--	--	389		
Total:	6,959	121.78		5,804	92.23	29.55

Source: Departmental records.

The table above shows that GOI released ₹ 121.78 crore for construction of 6,959 AWCs between 2006-07 and 2009-10, of which SW&SE Department placed ₹ 92.23 crore for 5804 AWCs to the Implementing Agencies (IAs) throughout the State as of 2011-12. Thus, there was a shortfall in sanction and release of funds for construction of 1,155 AWCs for which funds were released by GOI. Thus, CSS fund of ₹ 29.55 crore received up to 2009-10 was parked by the State Government till the date of audit (September 2012) without being utilised for the purpose for which it was sanctioned.

Further scrutiny revealed that:

- Out of 2,220 AWCs sanctioned by GOI in 2006-07, the Department took up construction of only 1,930 AWCs in 2008-09 by releasing ₹ 24.47 crore to the IAs against actual requirement of ₹ 33.78 crore (@ ₹ 1.75 lakh each). There was no report on any subsequent release of the residual amount.
- The IAs without any approval of the competent authority undertook construction of 715 AWCs (out of 1,930 sanctioned in 2008-09) at an enhanced cost of ₹ 3.00 lakh each deviating from the model estimated cost of ₹ 1.75 lakh each, citing enhanced material and labour cost in remote areas. The unilateral action on the part of the IAs resulted in diversion of GOI funds meant for construction of at least another 510 AWCs.

- As of September 2012 only 1,748 AWCs (1,131 @ ₹ 1.75 and 617 @ ₹ 3.00 lakh), out of 1,930 sanctioned (2008-09) was completed and put to use. The current status of the remaining 182 AWCs¹² was not available with the Department even after four years since placement of funds (2008-09) by the Department after initial delay of about two years since the release of funds (2006-07) by the GOI.

Similarly, against GOI release of ₹ 82.93 crore for construction of 4,739 AWCs in 2009-10, the Department sanctioned 3,485 in 2010-11 and 389 in 2011-12 and released ₹ 68.76 crore to the IAs (Block Development Officers) keeping ₹ 14.17 crore with it which could have been utilised for construction of 865 AWCs had the sanction been given. As of September 2012, 2,689 AWCs were completed, 689 were in progress and the remaining 496 were not taken up even after a lapse of more than two years since GOI sanction and release of funds.

A few photographs in this regard is given below:

	<p>Name of the AWC: Panchayat Para. Name of the Project: Urban Name of the District: West</p> <p>The AWC had been running in a Health Sub-Centre although construction of the AWC building was reportedly completed.</p>
<p>Name of the AWC: Manipuri Basti (New) Name of the Project: Kalyanpur Name of the District: West</p> <p>Construction was not according to model estimate. A narrow building with little space without having store and kitchen. One portion of the building was also under unauthorised private occupation for storing paddy. Attendance was very poor.</p>	

¹² 84 @ ₹ 1.75 lakh and 98 @ ₹ 3.00 lakh

	<p>Name of the AWC: Chatrabari AWC Name of the Project: Hezamara Name of the District: West</p> <p>Construction was not according to model estimate. A constricted building was constructed with little space without having store and kitchen.</p>
<p>Name of the AWC: Sahisnu AWC Name of the Project: Kalyanpur Name of the District: West Tripura</p> <p>The AWC was running in an open small veranda at the residence of the AWW. Physical attendance was very low, while Hot Cooked Meal (<i>Khichuri</i>) was distributed in containers.</p>	

Government stated (March 2013) that the additional cost @ ₹ 1.25 lakh for each AWC had been borne from the State Plan fund. But the fact remains that the State Government had provided funds of ₹ 2.50 crore which was sufficient to meet the additional cost of only 200 AWCs whereas a total of 715 AWCs were sanctioned @ ₹ 3 lakh each.

1.3.9.3 National Social Assistance Programme

National Social Assistance Programme (NSAP), a 100 per cent Centrally Sponsored Scheme comprising three¹³ components, was introduced by the GOI in 1995-96, out of which two components, viz., National Old Age Pension (NOAP) and National Family Benefit Scheme (NFBS) were being implemented in the State. NSAP aims at providing financial benefits to the poor households subject to fulfillment of the prescribed norms and conditions. Till 2008-09, the scheme was being implemented in the State by the Rural Development Department through the RD Blocks. However, from 2009-10, the

¹³ 1. National Old Age Pension, 2. National Family Benefit Scheme (NFBS) and 3. National Maternity Benefit Scheme.

Social Welfare and Social Education Department was entrusted with the implementation of the scheme.

(a) Indira Gandhi National Old Age Pension

The National Old Age Pension scheme had been renamed as Indira Gandhi National Old Age Pension (IGNOAP) with effect from November 2007 under which all persons aged 65 years and above belonging to families below the poverty line would be eligible for monthly pension @ ₹ 200. The scheme was revised from 1 April 2011 with lowering of age limit from 65 to 60 years and also an increase in the monthly rate of pension to ₹ 500 for beneficiaries in the age group of 80 years and above. The State Government also implemented its own scheme concurrently as a supplement to the Central Scheme contributing @ ₹ 200 per month per IGNOAP beneficiary.

The year-wise physical targets *vis-à-vis* funds released and expenditure incurred under IGNOAP during the last three years (2009-12) since the scheme was being implemented by the Department were as under:

Table 1.3.8

(₹ in crore)

Year	Sanctioned beneficiaries	Funds required		Funds Released		Expenditure		Savings
		GOI	State	GOI	State	GOI	State	
2009-10	1,36,592	32.78	32.78	35.96	29.37	34.38	29.05	1.90
2010-11	1,36,592	32.78	32.78	35.11	35.78	30.98	30.88	9.03
2011-12	1,52,550	39.36	36.61	33.58	33.06	32.02	32.12	2.50
Total:		104.92	102.17	104.65	98.21	97.38	92.05	13.43

Source: Departmental records.

The above table shows that:

- (i) Against the requirement of ₹ 207.09 crore during the three years (2009-12) for payment of benefits to the sanctioned beneficiaries, actual release was only ₹ 202.86 crore. Out of the shortfall of ₹ 4.23 crore, State's share alone accounted for ₹ 3.96 crore.
- (ii) There was a savings of ₹ 13.43 crore at the end of 2011-12 even after short release of funds resulting in withholding of benefits to at least 9,326 sanctioned beneficiaries. This indicated deficient management of the scheme relating to identification and coverage of beneficiaries and disbursement of benefits.

Government stated (March 2013) that funds remained unutilised due to death of beneficiaries. The reply is not acceptable as the Department should have evolved proper mechanism for prompt replacement of the vacancies arising due to death with wait-listed persons.

Implementation

The scheme was being implemented through the Block level ICDS projects, which upon selection of beneficiaries obtain approval of the competent authority and arrange monthly payment of financial benefits by crediting to their respective bank account. Test-check of the records of 10 selected projects in the two districts revealed that:

Deficient survey and selection

There was no system in place in the ICDS projects for extensive and regular survey within the project area for inclusion of eligible persons or exclusion of dead/ineligible persons from the list of beneficiaries. As a result, the payment in respect of dead or ineligible persons sanctioned earlier had been continuing thereby depriving other eligible persons to be brought under the scheme in vacancies arising due to death or otherwise.

The Principal Secretary stated in the exit conference (April 2013) that necessary action had since been taken to rectify the deficiencies pointed out in survey and selection, maintenance of records by the CDPOs etc.

Non-maintenance of records

According to prevailing procedure, deserving old and aged persons submit applications to the CDPOs, who upon scrutiny forward the application to the Panchayat Samities (PS) and the Head of the Department for approval. The CDPOs however, did not maintain any record/register in respect of applications so received, forwarded and finally approved. As a result, neither the Projects nor the Department was aware of position of number of applications received and finally disposed off.

Disbursement of pension in the name of dead/ineligible persons

Following instruction issued (October 2010) by the Department to carry out physical verification of all beneficiaries receiving pension under NSAP, District Inspector of SW&SE (DISE), West District ascertained the position in the district (22 ICDS projects) after physical verification of pensioners conducted (September 2011) by the respective CDPOs. The result of verification as furnished by DISE (West), was as under:

Table 1.3.9

Type of pension ¹⁴	Total Beneficiaries	Verification conducted	Results of verification		
			No. of persons Dead	No. of ineligible Persons	No. of persons not physically found
IGNOAP	55,833	46,738	1,451	7,707	9095
IGNWP	6,490	5,830	31	400	660
IGNDP	416	359	2	20	57
Total:	62,739	52,927	1,484	8,127	9,812

Source: Departmental records.

¹⁴ IGNOAP: Indira Gandhi National Old Age Pension; IGNWPS: Indira Gandhi National Widow Pension Scheme and IGNDP: Indira Gandhi National Disability Pension.

The above table shows that out of 62,739 pensioners currently on roll, 1,484 were dead; 8,127 ineligible and 9,812 were found absent during the course of physical verification. However, the information though available with the Department in September 2011, no action was taken to stop payment of pension in respect of dead, ineligible or untraced pensioners so ascertained and reported by the CDPOs, as of September 2012.

Similarly, the verification report in respect of Dhalai District (6 projects) disclosed that out of 16,859 IGNOAP beneficiaries 15,808 were verified, of which 814 beneficiaries were found dead. The position of the remaining 1,051 beneficiaries could not be ascertained for reasons not on record. The Department also failed to confirm any action being contemplated to discontinue further payment to those bogus beneficiaries.

Thus, 21,288 beneficiaries (including 1,051 cases unverified in Dhalai) with a monthly pension liability of ₹ 85.15 lakh (@ ₹ 400 per month) in only two districts (out of four) were found dead, ineligible or nonexistent although the financial benefits to those dead/fake cases were paid regularly. Total financial involvement could not be worked out due to non-availability of actual date of death, date of commencement in the case of ineligible/nonexistent pensioners etc. However, given the scenario as above in West and Dhalai, the possibility of similar bogus payments of this benefit in the remaining two districts (consisting 28 ICDS Projects) could not be ruled out.

Test-check in two districts revealed that the percentage of non-existent and ineligible beneficiaries account for 25 per cent (20,237 out of 80,412) of the total beneficiaries covered under the scheme. If this trend prevails in other two districts, the amount of probable payment to bogus pensioners per year would be even more. This is considered to be the most important area which needs to be addressed by the Government on priority.

The Department had not put in place expeditiously any mechanism to get intimation on the occurrence of death of the existing beneficiaries expeditiously. As a result, instances of death were either not received at all or received belatedly by which time payments of pension to the dead person's bank account had been made well beyond the actual date of death. A few instances noticed in audit are shown below:

- (a) Two CDPOs¹⁵ credited pension in case of 62 dead beneficiaries to their bank accounts beyond the date of death (ranged from one to 33 months) resulting in overpayment of ₹ 1.81 lakh. No step was taken to track the current status of the excess credited amount and to arrange recovery/refund from the bank.
- (b) Two CDPOs¹⁶ stopped payment of pension on receipt of belated report of death in the case of 236 beneficiaries. The CDPOs, however, did not ascertain the actual

¹⁵ Teliamura: 33 cases for ₹ 1,25,600 and Kalyanpur: 29 cases for ₹ 55,200.

¹⁶ Teliamura: 200 cases and CDPO Kalyanpur: 36 cases.

date of death resulting in excess payment beyond the date of death till termination of payment which remained unassessed and unrealised.

- (c) In two CDPOs death of 119 beneficiaries (Kalyanpur: 7 and Teliamura: 112) was reported without mentioning actual date of death. The CDPOs also did not maintain any record to ascertain latest payment made in those cases resulting in excess payment which was not worked out for recovery.
- (d) Record available in CDPO, Teliamura disclosed that reports of death occurred between December 2009 and February 2012 in respect of 51 beneficiaries (received between February 2010 and May 2012) was neither recorded in the death register nor was the present status of payment to those dead beneficiaries available.

Government stated (March 2013) that the matter was pending with the Panchayati Raj Institutions who were integral stakeholders in monitoring of all social pension schemes. It was, further, assured that initiatives had already been taken to guard against sanctioning pension to dead/ineligible persons.

Cash payment adjustment not furnished

For cash payment of pension to the beneficiaries who had not opened bank account, cash advance was given to the Supervisors for disbursement of pension in person at their door step. Scrutiny revealed that:

- ❖ In CDPO Mandwai, ₹ 4.44 crore advanced to the seven Supervisors during March 2009 to March 2012 remained outstanding for adjustment as on the date of audit (August 2012). The CDPO's Cash Book exhibits those advances as final expenditure without obtaining details of payment and refunds of undisbursed amount, if any. In reply, the CDPO stated (September 2012) that adjustment of ₹ 4.17 crore had since been obtained from six Supervisors, while one Supervisor had not furnished (September 2012) adjustment of ₹ 0.27 crore pertaining to advances made during the last five years.
- ❖ In CDPO Manu, out of ₹ 6.58 lakh advanced to two Supervisors between June 2010 and January 2012 adjustment showing disbursement of ₹ 3.87 lakh was furnished only in June 2012. However, the undisbursed balance of ₹ 1.28 lakh had neither been refunded nor recovered from the defaulting supervisors as of September 2012.
- ❖ In CDPO Salema, ₹ 20.16 lakh being arrears of pension for the year 2011-12 was credited (June 2012) to the personal bank account of one Supervisor (Smt. Usha Das) for cash disbursement. Although disbursement was reported for ₹ 17.10 lakh in August 2012, the undisbursed cash of ₹ 3.06 lakh had not been refunded. Reason for crediting Government money into personal account of the Government official had not been stated. The system of transferring/handing over huge cash

for payment to pensioners needs to be reviewed by the Government and an alternative system evolved for safe transfer of funds to the pensioner till transition to payment through bank account is fully achieved.

Government stated (March 2013) that adjustments in respect of all outstanding advances had since been furnished by the defaulting officials. In the exit conference, the Principal Secretary also stated that appropriate action would be taken against the defaulters.

(b) National Family Benefit Scheme

Under the 'National Family Benefit Scheme (NFBS)' central assistance @ ₹ 10,000 will be available as a lump sum family benefit for households below poverty line on the death of the primary breadwinner in the bereaved family. The responsibility for implementation of the scheme in the State was entrusted to the CDPOs in the respective ICDS Projects, where applications are obtained, processed and financial benefits disbursed after sanction of the competent authority. Test-check of the selected CDPOs revealed the following shortcomings:

- Out of ten test-checked CDPOs, six¹⁷ did not maintain any detailed records of the beneficiaries *viz.* date of death, age on the date of death, case wise verification report, etc., consequent upon which the position of receipts and disposal of applications could not be ascertained.
- In four¹⁸ CDPOs, 196 cases were observed where payment of financial benefit was sanctioned and paid to the families after two to 29 years of death of the primary breadwinner.

Thus, the objective of the scheme to support the family immediately after death of the prime breadwinner had been frustrated.

- In CDPO, Khowai, the condition prescribed for eligibility (between age group of 18-64) for lump sum financial benefit had not been adhered to. Test-check revealed that 18 beneficiaries were granted financial benefit in spite of the fact that they exceeded the age limit of 64 years at the time of their death.

1.3.9.4 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA

Government of India launched 'Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA' in 2010-11 in two selected districts (West Tripura and Dhalai) with an aim to facilitate adolescent girls in receiving nutritional supplements in

¹⁷ Manu, Ambassa, Salema, Kathalia, Teliamura, and Hezamara.

¹⁸ Kalyanpur: 12 cases; Khowai: 34 cases; Mandwai: 20 cases and Urban: 130 cases.

conjunction with life style education, nutrition and health education, vocational education and awareness about socio-legal issues etc. at Anganwadi Centres.

(a) Funding pattern and expenditure

GOI provided financial assistance for nutritional component (50 per cent) in four installments and non-nutritional components (100 per cent) in two installments annually subject to utilisation of preceding grants. The position of funds released and expenditure incurred under the scheme as of March 2012 were as under:

Table 1.3.10

Year	GOI share released		State share released	Expenditure incurred		Balance
	Nutrition	Non-nutrition		Nutrition	Non-nutrition	
2010-11	133.95	106.40	NIL	NIL	NIL	240.35
2011-12	401.86	53.20	NIL	529.71	158.52	7.18
Total:	535.81	159.60	--	529.71	158.52	7.18

Source: Departmental records.

GOI grant of ₹ 240.35 lakh released (February 2010) for the year 2010-11 was allocated by the State Government only in 2011-12. The scheme could not, therefore, be introduced in the State during 2010-11 and was launched with effect from November 2011 *i.e.* after idling of the CSS funds for more than nine months from release. Besides, State Government had not released any funds of its own share (50 per cent) on nutritional component.

Test-check of records in the Directorate and other DDOs, however, disclosed that utilisation of funds were exhibited merely on placement of funds to the DDOs and also on drawal of FVC bills in the Directorate without incurring actual expenditure. An amount of ₹ 92.49 lakh drawn between December 2011 and March 2012 in 10 FVC bills against non-nutrition activities remained unspent in the Directorate, while ₹ 1.12 crore (Nutrition: 106.18 lakh and Non-nutrition: ₹ 5.80 lakh) was unnecessarily parked in the current deposit accounts of the nine DDOs test-checked.

(b) Implementation

The Department furnished utilisation certificate of ₹ 158.52 lakh (out of ₹ 159.60 lakh received during 2010-12) till March 2012. Test-check (August – September 2012) of the records of the Directorate and 10 selected CDPOs (out of 28) disclosed that delivery of non-nutrition components of the scheme had not yet commenced, while utilisation of funds were reported merely on drawal of bills in the Directorate and also on placement of funds to the DDOs without incurring actual expenditure, as discussed below:

- ₹ 43.15 lakh was reportedly utilised during 2011-12 for providing training kits to AWCs to make the Adolescent Girls (AGs) aware of various health and socio-legal issues, but procurement thereof was not made (September 2012), failing which the training could not be started. The Department stated (September 2012) that procurement process was in progress.
- The Department had drawn ₹ 16.80 lakh (December 2011) for providing vocational training to girls aged 16 years and above but the same could not be started (till September 2012) due to non-availability of Government/ Public Sector Vocational Service Provider in the State. The entire amount was lying unutilised although UC for the amount during 2011-12 was furnished to GOI. The Department stated (September 2012) that training proposal through private agencies for 4,421 non-school going girls in 26 trades had been sent (August 2012) to GOI for approval.
- To combat Anaemia in AGs in the age group of 10-19 years, 1,70,488 registered AGs were targeted under the scheme with IFA supplementation in the form of IFA tablets. While the Health Department had supplied IFA tablets to 6203 AGs free of cost, the Department without incurring any expenditure to cover the remaining targeted AGs, had reported utilisation of an amount of ₹ 5.60 lakh during 2011-12, an amount which was actually lying unutilised as of March 2012.

Government stated (March 2013) that due to non-finalisation of implementation guidelines non-nutritional components of the scheme could not be made operational in time. It was also stated that rolling out of operational framework had since been completed for smooth implementation of the scheme.

(c) Delay in construction of Shelter house

The Ministry of Social Justice & Empowerment, GOI introduced a scheme “Group Home and Rehabilitation Activities under National Trust Act for Disabled Adults (GHARAUNDA)”, aimed at providing shelter and care to persons with specified disabilities. Under the scheme, National Trust proposed (December 2008) to finance up to ₹ 1.00 crore to set up a centre for lifelong shelter and care for persons with such disabilities in every State Capital, provided the State Government contributes matching grant (10 per cent) and provides land free of cost.

The State Government communicated (August 2009) acceptance of the proposal indicating that the site was already selected and ₹ 10 lakh had been kept as State share earmarked for setting up of the Shelter House. National Trust, accordingly, sanctioned (August 2009) rupees one crore with an advance release (May 2010) of ₹ 30.00 lakh to the SW&SE Department. The Department, however, retained the entire funds initially for about nine months and thereafter transferred (January 2011) to the District Disability Rehabilitation Centre (DDRC), West, the nodal agency nominated for the purpose.

Scrutiny of DDRC's record revealed that due to non-availability of land the construction could not be started and the entire funds remained unutilised as of September 2012 even after a lapse of more than 2 years.

(d) Institute of Speech Research

With a view to provide educational treatment to the deaf children, SW& SE Department had set up (March 1971) the Institute for Speech Rehabilitation (ISR) at Abhoynagar, Agartala. The objective was to provide training in education to the deaf and dumb children up to the Vth Grade on modern scientific lines following syllabi of State Board of Education in respect of academic content, but it suffered badly due to lack of adequate Speech Educators, non-functioning of equipment, non-setting up of clinic for deaf and dumb as the requisite audio logical and speech therapy equipment were not procured.

Government stated (March 2013) that action was being taken to fill up the vacancies of the remaining Speech Educators. The Department also stated that steps were being taken to obtain equipment and manpower from the National Institute for Hearing Handicapped, Mumbai for setting up early identification clinic for the deaf and dumb children.

1.3.10 Personnel Management & Training

1.3.10.1 Manpower Management

Field level functionaries are the backbone of the Department as all schemes being operational in the State for the welfare of the targeted communities are implemented through the block level ICDS Projects. They comprise of Anganwadi Workers (AWWs), Anganwadi Helpers (AWHs), Supervisors and the Child Development Project Officers (CDPOs). The CDPOs were responsible for implementation and administration of the ICDS Programme through the Supervisors and provide the link between the field functionaries and the Administration.

The Department had been suffering from acute shortage of staff in vital areas of activity. Out of 1,376 posts sanctioned under 33 categories, there was shortfall of 451 (33 per cent) in 21 categories. The position of the field functionaries as of March 2012 was as under:-

Table 1.3.11

Category	Sanctioned Strength	Men-in-position	Shortages (%)
CDPO	56	48	8 (14)
Supervisor	436	275	161 (37)
AWW	9,906	9,709 (158)*	197 (2)
AWH	9,906	9,815 (541)*	91 (1)

Source: Departmental figures.

*Figures in bracket indicate number of Jr.SEO and School Mother working in AWCs as AWW and AWH.

The table above shows vacancies in the post of AWW (355) and AWH (632) at the grass root level which were partially filled up by deploying Jr. Social Education Organiser

(158) and School Mothers (541), not specifically trained for the diverse activities in the AWCs. Moreover, acute shortages (37 per cent) were noticed in the grade of Supervisors, who are in fact the key functionaries in the running of AWCs through their constant supervision, support and guidance to the AWWs.

Since the focal point of delivery of services of all social welfare programmes of the Department is the Anganwadi, to be run by trained AWWs and AWHs under constant supervision of the ICDS Supervisors and CDPOs, non-filling up of the posts in those vital areas would definitely have an adverse impact on the delivery of services and administration.

1.3.10.2 Training

Training and capacity building is the most crucial element in the ICDS Scheme, as the achievement of the programme goals largely depends upon the effectiveness of frontline workers in improving service delivery under the programme. There were four government run Anganwadi Workers Training Centres (AWTCs) (one in each district) and one NGO-run AWTC for training of Anganwadi Workers and Anganwadi Helpers.

(a) Targets and achievements

Targets and achievements of various training programmes for AWWs and AWHs in the five AWTCs in the State during 2007-12 are given below:

Table 1.3.12

Year	Training of AWWs				Training of AWHs	
	Job Course Training		Refresher Training		Orientation Training	
	Target	Achievement	Target	Achievement	Target	Achievement
2007-08	--	--	160	116 (73)	150	85 (57)
2008-09	735	477 (65)	3910	3,189 (82)	--	--
2009-10	770	724 (94)	560	475 (85)	550	404 (73)
2010-11	420	379 (90)	850	778 (92)	1000	912 (91)
2011-12	385	348 (90)	1170	1,066 (91)	1200	986 (82)
Total:	2,310	1,928 (83)	6,650	5,624 (85)	2,900	2,387 (82)

Source: Departmental records.

The table above shows that achievements in all courses registered an average of more than 80 per cent during the last three years. The fact, however, remains that the annual targets set for various training courses were immensely low considering the huge requirement. As per ICDS guideline, refresher training was to be given to the AWWs once in every two years. This requires at least 4,953 AWWs (out of total 9,906 in the Department) to be given refresher training every year. Against this, annual physical achievement ranged between 116 and 3,189 AWWs only during last five years. Besides, a significant number of 3,695 AWWs and 3,466 AWHs, 9 CDPOs (out of 48 available) and 120 Supervisors (out of 275 available) in the Department remained untrained as of August 2012. Since quality services of the field level functionaries is vital for the

effective implementation of the welfare schemes, lack of proper training with periodical refreshing could be an impediment for successful discharge of their services.

Government while admitting that there was huge back log of trained personal stated (March 2013) that GOI was approached to provide funds for setting up of more training institutes in the State.

(b) Idle expenditure on NGO run AWTC

An Anganwadi Workers Training Centre was run by one NGO (Tripura Council for Child Welfare) with the approval of GOI on cost re-imburement basis. Due to deficient infrastructural and other facilities the Department stopped allotting trainees to the Centre since 2010-11 with provision to revive training programmes subject to suitable improvement. However, the committed annual liability in the form of honorarium, building rent and contingencies had to be borne without deriving any reciprocal services till date (September 2012). During 2010-11, the Department reimbursed ₹ 10.20 lakh to the Centre and the proposal for re-imburement for 2011-12 was also under process.

1.3.11 Monitoring and evaluation

Monitoring mechanism was deficient in almost all programmes being implemented in the State both at the State and District levels. Though Co-ordination Committees at the Block/Project, districts and the State levels were set up, there was no recommendation from those Committees to overcome shortfall/deficiencies in the implementation of various welfare schemes. Basic records relating to family survey, immunisation, health check up, supplementary nutrition and non-nutrition activities under ICDS had not been maintained at the implementing level. Apart from non-maintenance of proper records in respect of payment of social pension, sanction of pension to fake and ineligible persons and continued payment in the name of dead persons were indicative of total absence of adequate monitoring of the field level activities. AWC being the centre of all activities had not been visited by the District or State level officers. The overall impact of implementation of various schemes was also not evaluated at any level.

1.3.12 Conclusion

The short release of funds against the approved planned budget provision and non-utilisation of even the available funds had adversely affected implementation of programme/schemes. Indiscriminate setting up of Anganwadi Centres without following the prescribed norm resulted in extra avoidable liability for payment of honorarium to the assigned staff, while essential facilities for drinking water, toilets, kitchen sheds and other minimum infrastructural needs in the AWCs remained neglected. The Department did not have proper control over construction of Anganwadi Centres which appeared to be either incomplete or not taken up at all in case of 1,367 buildings even after a lapse of more than two to six years since sanction and release of funds to the implementing agencies.

The objective of all-round development of children through delivery of services in the area of pre-school education, immunisation, health check up and referral services etc. largely remained unachieved due to poor attendance coupled with inadequate convergence mechanism being arranged with the Health Department to carry out the activities in the AWCs. Failure to evolve a proper mechanism to ensure legitimacy of the beneficiaries before sanction of pension under various welfare schemes compounded by the absence of periodical physical verification to ensure beneficiaries' existence resulted in payment of benefits to dead, ineligible and non-existent persons. The annual targets set for various training courses were immensely low considering the huge requirement, leading to a large number of field level and supervisory staff remaining untrained. Monitoring and evaluation mechanism was non-existent in the Department.

1.3.13 Recommendations

- A reliable data base needs to be created for sound planning and effective implementation of social welfare schemes through a wide-ranging ground level survey. The survey report should be put up in the public domain for transparency.
- An effective monitoring mechanism is a call of the day to eliminate non-existent pensioners and for inclusion of new pensioners on a regular and continuous basis.
- Training needs of the field level functionaries and supervising staff should be adequately addressed.
- A professional agency may be engaged to undertake a work study to assess the requirement of manpower in key functional areas for effective functioning of the Department.

RURAL DEVELOPMENT DEPARTMENT

1.4 Performance Audit on “Mahatma Gandhi National Rural Employment Guarantee Scheme”

Highlights

No District Perspective Plans were finalised. Block Plans were prepared without considering the GP plans and District Annual Plans were forwarded to the MoRD suo-moto without considering all the Block Plans.

(Paragraphs 1.4.10.1 and 1.4.10.2)

The State share was short released by ₹ 133.09 crore. The delay in release of State share ranged from 100 to 263 days in 20 out of 78 installments, whereas in some cases, it was provided in advance as well.

(Paragraphs 1.4.11.2 and 1.4.11.3)

The overall wage material ratio was generally maintained. In six blocks, 41 per cent of block level works did not employ any NREGA labour against the letter and spirit of the Act and therefore, did not constitute NREGA works.

{Paragraph 1.4.14.1 (B)}

Funds of ₹ 16.60 crore was diverted for the works covered under IAY Scheme and ₹ 5.27 crore was spent for the purposes covered under other infrastructural development schemes.

(Paragraph 1.4.11.4)

0.42 per cent to 37.16 per cent of registered households received 100 days of employment, 1.44 lakh households received employment beyond 100 days but the additional cost of ₹ 10.22 crore was met from the Central share instead of being borne by the State. There was short-payment of minimum wages by ₹ 34.50 lakh.

(Paragraphs 1.4.13.1 and 1.4.13.2)

26 works costing ₹ 1.88 crore remained incomplete for a period ranging from one to four years.

(Paragraph 1.4.14.4)

MIS contained material errors and hence was not reliable.

(Paragraph 1.4.15.2)

1.4.1 Introduction

The National Rural employment Guarantee Act (NREGA) was enacted on 7 September 2005 to provide for the enhancement of livelihood security of the households in rural areas of the country by providing atleast one hundred days of guaranteed wage employment in every financial year to every household whose adult members are willing to do unskilled manual work.

The Act requires every State to formulate a State Rural Employment Guarantee Scheme within six months from the date of Notification of the Act (7 September 2005). Accordingly, in Tripura, the scheme was notified on 16 January 2006. Rural households have a right to register themselves with the local Gram Panchayats and seek employment under the Act. Work was to be provided within 15 days of the date of demand, failing which the State Government would have to pay unemployment allowance at the stipulated rates.

In Tripura, the NREGS was introduced in Dhalai District along with 200 most backward districts of the country in 2006-07 (Phase-I), South and West Tripura in 2007-08 (Phase-II) and North Tripura in 2008-09 (Phase-III), thereby covering the entire State.

The Act had been renamed as Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) from 2 October 2009.

1.4.2 Objective of the Scheme

The basic objective of the scheme was to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment. The other objectives were to generate productive assets, protect the environment, empower rural women, reduce rural-urban migration and foster social equity, among others.

1.4.3 Organisational set-up

The Tripura Rural Employment Guarantee Council was constituted in July 2006 under the Chairmanship of the Chief Minister of the State in order to ensure, advice, monitor the implementation of works/programmes related to MGNREGA. The State Government designated (13 February 2008) the Principal Secretary/Secretary, Rural Development Department as the State Rural Employment Guarantee Commissioner (SREGC) to ensure that all activities required to fulfill the objectives of the NREG Act were carried out in the State. At the district level, District Magistrate and Collectors were designated as District Programme Co-ordinators (DPCs) who functioned as the nodal officers. The Block Development Officers at block level functioned as Programme Officers (POs) while Panchayat Secretaries/Gram Rozgar Sahayaks (GRS) were made responsible at Gram Panchayat (GP) level for implementation of the scheme.

1.4.4 Financing Pattern

The Central Government bears the following costs:

- The entire cost of wages for unskilled manual workers.
- 75 per cent of the cost of material and wages for skilled and semi-skilled workers.
- Administrative expenses @ 6 per cent of the total expenditure. These will include, *inter alia*, the salary and allowances of Programme Officers and their support staff and work site facilities.
- Administrative expenses of the Central Employment Guarantee Council.

The State Government bears the following costs:

- 25 per cent of the cost of material and wages for skilled and semi-skilled workers.
- Unemployment allowance payable in case the State Government cannot provide wage employment within 15 days of application.
- Administrative expenses of the State Employment Guarantee Council.

1.4.5 Audit objectives

The main objectives of this Performance Audit were to assess whether:

- the structural mechanisms have been put in place and adequate capacity building measures taken for implementation of the Act;
- the procedures for preparing perspective and annual plans at different levels for estimating the likely demand for work and preparing shelf of projects were adequate and effective;
- the funds released for MGNREGS were accounted for and utilised in compliance with the guidelines;
- there was an effective process of registration of households, allotment of Job Cards, and allocation of employment in compliance with the Act/Rules;
- 100 days employment was provided to all registered households on demand or unemployment allowance paid in case of failure ;
- the MGNREGA works were properly planned and economically, efficiently and effectively executed in a timely manner;
- the convergence of the scheme with other Rural Development Programmes as envisaged was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy;

- all requisite records and data were maintained at various levels and the MGNREGA data was automated completely and provides reliable and timely MIS.

1.4.6 Audit Criteria:

The following audit criteria were adopted for the performance audit:

- MGNREG Act and notifications issued thereunder;
- MGNREGA Operational Guidelines (2008);
- Circulars and orders issued from time to time by the Ministry of Rural Development (MoRD);
- Instructions issued from time to time by the State Government.

1.4.7 Scope of Audit

The Performance Audit on the implementation of MGNREGS in the State for the period from April 2007 to March 2012 was conducted between March 2012 and June 2012 through test-check of records of Rural Development Department (RDD), offices of the District Programme Coordinators, Programme Officers and Gram Panchayats.

Two Districts¹⁹ (out of four original districts) were selected for performance audit of MGNREGA. In each district, three blocks²⁰ were selected, in each block ten Gram Panchayats (GPs) were selected through random sampling, and in each selected GP, ten works through judgment were selected for physical verification as well as detailed examination. Details of the selected districts, blocks and GPs are given in **Appendix 1.2**.

Besides, household beneficiary survey of 600 beneficiaries (10 from each GP) selected through Simple Random Sampling Without Replacement (SRSWOR) was undertaken.

A survey was conducted of all households who did not have MGNREGA Job Cards and physical verification of all NREGS works executed in 2011-12 in two GPs²¹ of West Tripura district. In addition, scrutiny and physical verification of five works each selected at random executed at block level in six test-checked blocks in two districts was carried out.

¹⁹ West Tripura and South Tripura Districts

²⁰ Jirania, Hezamara and Teliamura under West Tripura District ; Matabari, Killa and Kakraban under South Tripura District

²¹ Paschim Howaibari GP under Teliamura RD Block and Sachindranagar GP under Jirania RD Block.

A desktop review of all works executed at block level in five selected²² blocks of two selected districts was also carried out.

1.4.8 Audit Methodology

An entry conference was held (7 March 2012) with the Secretary, RD Department, wherein the audit objectives, audit criteria and methodology were discussed. The audit findings are brought out in the succeeding paragraphs.

The following specific methodologies were adopted in audit for doing an impact assessment of the scheme:

- Household Beneficiary Survey;
- Physical Verification of works executed under the scheme.

At the conclusion of audit, findings were discussed in an exit conference held on 3 August 2012 with the Secretary and his views have been taken into consideration while finalising the report and formulating the recommendations.

Audit findings

1.4.9 Structural Mechanism

1.4.9.1 State Employment Guarantee Council

In compliance with Rule 5 of the Tripura Rural Employment Guarantee Rules, 2006, the State Government established (July 2006) Tripura Rural Employment Guarantee Council under the Chairmanship of the Chief Minister of the State in order to ensure, advice, monitor the implementation of works/programmes related to MGNREGA. The State Government designated (13 February 2008) the Principal Secretary/Secretary, Rural Development Department as the State Rural Employment Guarantee Commissioner (SREGC) to ensure that all activities required to fulfill the objectives of the NREG Act were carried out in the State.

During the period covered by audit, the Council met six (6) times. It was observed that the Council had recommended taking up with MoRD for inclusion of additional works under MGNREGA such as supply of inputs for fisheries, development of playgrounds, construction of common facility centres, power connectivity, development of village markets, production of fodder etc. Accordingly, the matter was taken up (October 2008) with MoRD wherein MoRD had approved (January 2009) only one item *i.e.*, inputs for fisheries.

²² Hezamara RD Block was not able to produce the requisite information.

1.4.9.2 State Employment Guarantee Fund (SEGF)

In compliance with operational guidelines of MGNREGA 2008, State had established State Employment Guarantee Fund (SEGF) and in order to manage this fund, a society namely, “Society for Rural Development in Tripura (SRDT)” was formed in September 2010. However, no funds were placed with the society. For operation and maintenance of these funds, a web based on line authorisation based Fund Flow Management System (FFMS) was designed in June 2011. On trial basis, FFMS was introduced in West District in 2011-12 but was kept in abeyance due to operational problems with Banks.

In the existing system, funds under MGNREGA were being physically transferred to the bank accounts of various implementing agencies.

Thus, due to non-operationalisation of the State Employment Guarantee Fund/Revolving fund and FFMS, Department was facing following obstacles:

- As the funds were scattered in multiple accounts at different levels, the funds could not be diverted to areas of greater need from non-performing blocks and consequently, more funds could not be sought from the Government of India in time;
- The exact quantum of funds utilised and balance available at any given point of time could not be ascertained in the existing system as the funds were sub-allocated to more than 1100 bank accounts;
- The maintenance of multiple accounts and its consequent impact on internal controls.

The Government stated (July 2012) that State Employment Guarantee Fund account in the name of the society had been opened and accordingly funds under MGNREGA were being transferred to the SEGF account by the MoRD, GOI, from the financial year 2012-13. As per the instructions of the MoRD, GOI, West Tripura District had been selected for implementation of electronic fund management system (e-FMS) on pilot basis.

1.4.9.3 Administrative pattern

In audit it was noticed that in absence of the full time dedicated District Programme Co-ordinators and Programme Officers, DM & Collectors were functioning as District Programme Coordinators and the BDOs were working as Programme Officers in addition to their normal assignments. 16 to 85 *per cent* works remained unsupervised by the POs in contravention of the guidelines, as detailed in **Appendix 1.3**. Thus, the resources for administration was not adequate and reduced the quantum of inspection, thereby impacting effectiveness at District and Block levels.

1.4.10 Planning

1.4.10.1 Preparation of District Perspective Plan (DPP)

The basic aim of planning was to prepare the districts well in advance, to provide productive employment on demand. For the purpose, District Perspective Plan (DPP) and Annual Plans (AP) were to be prepared by each NREGS district. Based on the DPP, the AP identifying the activities to be taken up on priority in a year to match the estimated demand for employment was to be prepared for each level of Panchayati Raj Institution (PRI) and approved by the District Panchayat (DP).

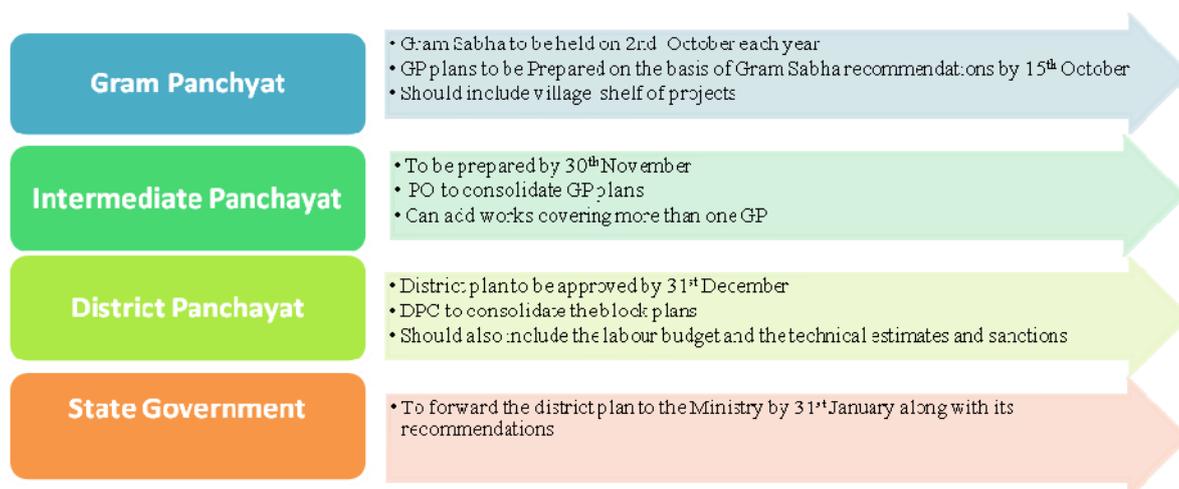
The work of preparation of the District Perspective Plan for the period 2008-13 for the three Districts (West, South and North) was outsourced (August 2009) to M/s Agricultural Finance Corporation Limited at a cost of ₹ 22.00 lakh with scheduled submission of the Draft Report by October 2009. The Draft Plan submitted (November 2010) by the Agency was not accepted by the Government as it failed to address many issues such as non-identification of location of works, absence of cause analysis of poverty, non-indication of method of measurement of outcome etc., whereas the agency had already been paid ₹ 8.20 lakh. The same agency was again engaged (May 2012) to prepare the perspective plan for 2012-17 within the earlier agreed cost on the grounds that the agency had the requisite domain expertise. This was not ready though the five year period (2012-17) had already commenced.

Thus, the Annual labour budgets could not flow from the perspective plan. Therefore, no formal long-term development strategy could be deployed.

1.4.10.2 Annual Plans

The Annual Plan is a working plan that identifies the activities to be taken up on priority in a year. The guidelines prescribe a detailed schedule for preparation of the Annual Plan, which is summarised in **Chart 1.4.1**.

Chart 1.4.1: Process of preparation of Annual plans



During audit it was noticed that District Annual Plans for the period from 2008-09 to 2011-12 were forwarded to MoRD during March to May against the stipulated date of 31 January. The Labour Budgets for the year 2008-09 was approved by MoRD in June 2008 and in the month of March for 2009-10 to 2011-12. However, in the 60 test-checked GPs, the formal approval of Gram Sabha was obtained belatedly during the period from November to June of the succeeding year and in some cases from July to August of the succeeding year as against the prescribed date of 2 October of the preceding year. In 6 test-checked blocks, Block Plans were forwarded to the District Programme Co-ordinators during February to June of the succeeding year against stipulated date of 30 November of the previous year. Hence, it is evident that the Annual Plans were being forwarded to the MoRD without obtaining the inputs from all the lower formations.

In the exit conference, the Secretary stated (August 2012) that Annual Plans were invariably made available before March in each year as they provide the inputs for seeking funds from GOI which may not be reflected in the documentation.

But the fact remains that Block Plans were prepared without considering the GP plans and District Annual Plans were forwarded to the MoRD *suo motu* without considering all the Block Plans.

1.4.10.3 Preparation of technical estimates and sanctions by the DPC

During scrutiny of 600 works executed by the 60 test-checked GPs under six blocks, it was noticed that in none of the cases, estimates were prepared and technical approvals accorded before 31 December. The estimates were prepared after receipt of funds and just

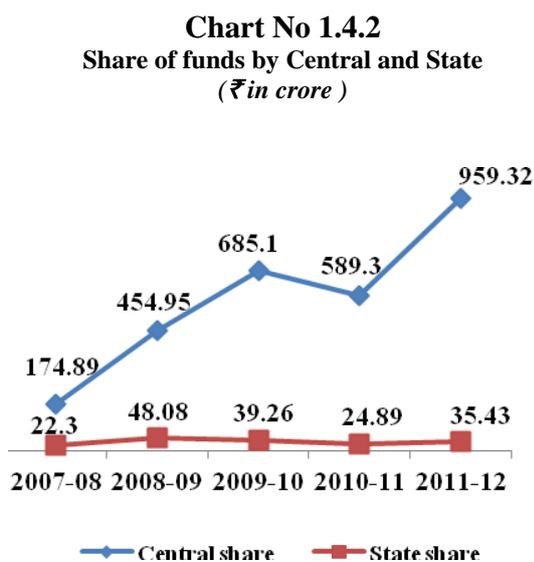
before or on the day of execution. In none of the cases, the project reports were prepared detailing the enduring outcomes.

While accepting (July 2012) the observation in principle, the Government stated (August 2012) that no work was executed without estimate and technical sanction and corresponding AA & ES by the competent authority. However, preparation of estimates and according technical sanction as a mere formality just before or on the day of execution after receipt of funds distorts the entire justification for preparation of estimates and according of technical sanction.

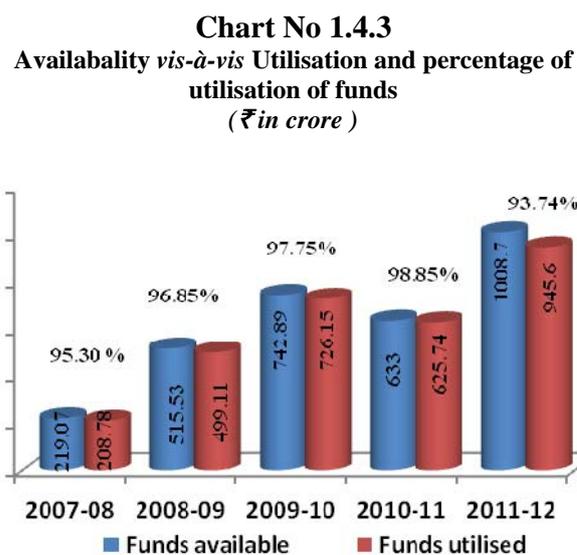
1.4.11 Financial Management

1.4.11.1 Availability of funds and expenditure

The details of availability of funds under MGNREGA, the contribution of Central and State share and utilisation of funds thereof during the period from 2007-08 to 2011-12 are shown in **Chart Nos. 1.4.2** and **1.4.3**.



Source: Departmental records



Source: Departmental records

A review of the Cash Books of the six test-checked blocks revealed the following deficiencies:

- Six blocks released ₹ 38.21 crore to the line departments against which Utilisation Certificate (UC) was received for ₹ 33.71 crore leaving a balance of ₹ 4.50²³ crore. However, the entire released funds were shown as final expenditure in the accounts of Blocks as well as Districts;

²³ Kakraban: ₹ 1.61 crore, Matabari: ₹ 0.77 crore, Jirania: ₹ 0.85 crore, Teliamura: ₹ 0.34 crore and Hezamara: ₹ 0.93 crore.

- ₹ 6.36 crore²⁴ advanced to the implementing officers for implementation of block level works were lying unadjusted as on 31 March 2012 but the whole amount was booked as final expenditure in the accounts of the blocks;

The Government stated (August 2012) that though the works had been completed, payment for materials etc. were done after 1 April 2012 and, therefore, as on 31 March 2012 the amount was shown as outstanding with the Implementing Officers;

- Test-check of 60 GPs revealed that during the period from 2007-08 to 2011-12, ₹ 97.13 crore was released to the GPs by the blocks against which ₹ 95.03 crore was spent by the GPs leaving unspent balances of ₹ 2.10 crore as of March 2012. However, the entire released funds were shown as final expenditure in the accounts of the blocks as well as districts.

The Government stated (August 2012) that the entire funds were spent by concerned GPs/Villages, but MIS entry could not be done due to closure of the website. The Government further stated (November 2012) that in the accounts of the blocks the expenditure was shown on physical completion of works and submission of adjustments. The unadjusted amount lying with the Implementing Officers were shown as final expenditure as the works were physically completed although adjustments were submitted later on. At District level, expenditure were based on Block level MPR and MIS.

Reply is not tenable as it was noticed in audit that in 60 GPs ₹ 2.10 crore was lying unspent as of March 2012. Moreover, this practice was not permissible under the accounting rules and the annual accounts did not reflect the correct picture as the expenditure was incurred in the next financial year.

1.4.11.2 Short release of State share

As per the financing pattern under MGNREGA, out of 60:40 share between wages and materials, State Government was to contribute 25 per cent of 40 per cent (material cost) i.e. 10 per cent of overall expenditure. However, in audit it was noticed that during the period from 2009-10 to 2011-12 the State Government reduced its share by 6 per cent (administrative expenditure) and paid only 4 per cent of the overall expenditure although the administrative expenditure was borne by the Central Government in addition to its 90 per cent share. This resulted in short release of State share by ₹ 133.09 crore under the scheme.

Disagreeing with the interpretation of the State Government, as mentioned above Government of India had clarified that this was not applicable and the State Government's contribution under the scheme should be 25 per cent. However, the

²⁴ Kakrabani: ₹ 1.07 crore, Matabari: ₹ 1.82 crore, Jirania: ₹ 1.63 crore, Teliamura: ₹ 0.96 crore, Killa: ₹ 0.63 crore and Hezamara: ₹ 0.25 crore.

Government of Tripura continued to provide only 4 per cent by taking 10 per cent as its share and further reduced by 6 per cent being administrative overhead borne by GOI.

It is evident that with this amount of ₹ 133.09 crore, additional 123.25 lakh persondays could have been generated, which would have significantly increased the average persondays generated by the State from 80 to 85 in 2009-10, from 67 to 73 in 2010-11 and from 86 to 95 in 2011-12 as detailed in **Appendix 1.4**.

Government stated (November 2012) that the shortfall amount of State share was released as 90:10 and the balance amount was calculated as 96:4 (Central: State). State liability was approved as 4 per cent of total cost according to labour budget. During 2011-12 the total Central share of ₹ 959.33 crore was released and proportionate State share comes to ₹ 106.59 crore as 90:10. Out of total requirement of State share, ₹ 35.43 crore was released in 2011-12 and the balance amount of ₹ 71.16 crore was released during 2012-13 as shortfall of 2011-12.

The fact remains that ₹ 61.93 crore being the State share for the year 2009-10 and 2010-11 was not released by the State Government.

1.4.11.3 Delay in release of State share

State share was mostly released on piecemeal basis without co-relation to the Central share. Out of 78 installments released, there was delay ranging from 100 days to 263 days in 20 installments and in some cases State share was released in advance.

1.4.11.4 Diversion of funds

In contravention of MGNREGS guidelines following diversion of funds were noticed in audit:

- During 2007-08, in West Tripura and South Tripura Districts MGNREGA funds amounting to ₹ 16.60 crore was diverted for construction of 6025 Rural Shelter houses;
- Test-check of records of 6 blocks revealed that NREGA funds amounting to ₹ 5.27 crore was utilised for construction of steel foot bridges, RCC cantilever bridges, market stall, SHG skill upgradation centre, children shed, pump house etc.

The Government stated (July/November 2012) that ₹16.60 crore had been diverted and utilised for construction of rural shelter houses on the basis of discussion/minutes (22 February 2008) with GOI. The concerned DPCs had also been instructed not to repeat such types of diversion in future.

However, scrutiny of the minutes (22 February 2008) of the meeting with the GOI revealed that the matter was taken up by the representative of Government of Tripura in the meeting but no decision was taken.

While accepting the audit observation the Government further stated (August 2012) that steel foot bridges, RCC cantilever bridges etc. were constructed to solve the communication problem of the people.

The reply was not tenable as these works were carried out in contravention of MGNREGS guidelines. These works could have been covered from other infrastructure development schemes.

1.4.12 Registration of households, allotment of Job Cards and allocation of employment

1.4.12.1 Registration of households

Every household whose adult members were willing to do unskilled manual works were eligible for registration under NREGA. After verification, the GPs were required to enter all details in a Registration Register and issue a Job Card to every registered household.

In Tripura 6,69,164 households (SC 1,21,895; ST 2,54,219; and other 2,93,050) were registered under NREGA as of March 2012. As per the Population Census 2011, there was excess registration of 66,918 households in three districts as compared to the Census details. However, no difference between Register of Residents (ROR) and Job Cards was noticed in audit.

The number of households as per ROR and those registered under NREGA in the test-checked blocks as of March 2012 is given in Table below:

Table 1.4.1

Sl. No.	Blocks	Number of Households as per ROR	Number of Households registered and issued Job Cards				Households remaining unregistered	
			SC	ST	Other	Total	Number	Percentage
01	Hezamara	10,225	28	9,271	155	9,454	771	7.54
02	Jirania	35,244	5,046	8,642	10,085	23,773	11,471	32.54
03	Teliamura	19,265	5,734	4,411	4,558	14,703	4,562	23.68
04	Matabari	32,950	5,416	4,183	14,370	23,969	8,981	27.26
05	Kakraban	20,438	3,658	1,968	8,531	14,157	6,281	30.73
06	Killa	10,364	14	7,649	263	7,926	2,438	23.52
Total:		1,28,486	19,896	36,124	37,962	93,982	34,504	26.85

Source: Compilation of Block level records.

The above table shows that:

- In six test-checked blocks, as per ROR, 26.85 *per cent* households were yet to be registered. The unregistered households were highest in Jirania. However, no complaints of non-registration were seen in a pilot study carried out on 55 non-beneficiaries;
- No door to door survey was conducted to bring the willing unregistered households under MGNREGA but the Government indicated that all willing households were being enrolled. It was noticed that applications for inclusion

being processed, which were only on account of moving and setting up a new household or on account of moving to a new village.

The Government stated (August 2012) that in West Tripura District door to door survey was conducted in 2007-08 during the launch of the programme and in South Tripura District a massive IEC programme had been carried out to make the people interested to register themselves under MGNREGA.

1.4.12.2 Job Cards

Review of records relating to Job Cards revealed the following:

- In the State, 6,01,055 Job Cards were issued against total registration of 6,69,164 leaving a balance of 68,109. However, in the six test-checked blocks no case of non-issue of Job Cards was noticed;
- Issue of Job Cards within 15 days of applications could not be confirmed in the test-checked GPs due to absence of date of application and date of issue in the Application Register. However, during beneficiary survey of 600 households, no beneficiary complained about the non-receipt of Job Cards;
- No separate Job Card register was maintained in six test-checked blocks. As a result, list of Job Cards maintained at GPs could not be cross-checked with the block records;
- The list of registration was not found displayed in any of the test-checked GPs although no adverse effect was noticed but the transparency as envisaged was not attained.

1.4.12.3 Discrepancies in Job Card and Employment Register

A review of 600 Job Cards along with the Employment Register maintained at GP level revealed the following discrepancies:

- In 134 Job Cards, total days entered were less as compared to the Employment Register;
- In 103 Job Cards, total days entered were more than the entries made in the Employment Register.

While accepting the audit observation Government attributed (August 2012) the discrepancy to not updating the records and Registers. The Village level officials/staff were overloaded with multiple works. Despite this, standing instructions had been issued for timely updating of records and registers. These were now being observed with priority and monitored at regular intervals.

1.4.13 Livelihood security

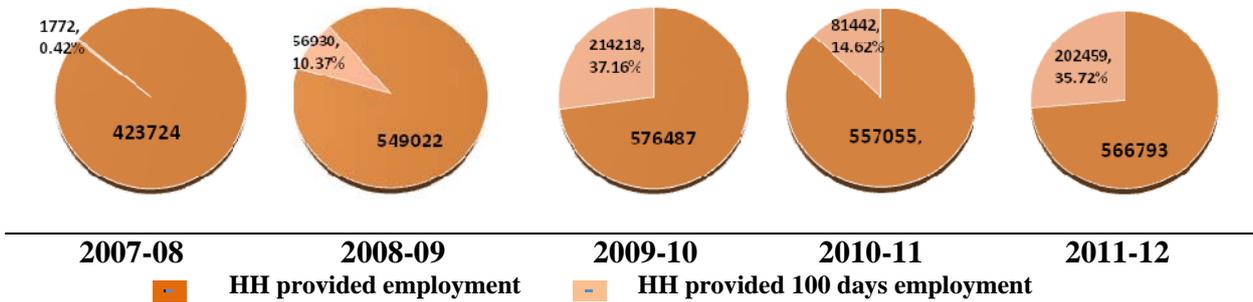
1.4.13.1 Employment

The primary objective of the scheme was to enhance livelihood security by providing at least 100 days of guaranteed wage employment.

The details of the households provided employment and those provided with 100 days of employment in the State during the period from 2007-08 to 2011-12 are depicted in **Chart 1.4.4:**

Chart No.1.4.4

Households provided employment and those provided 100 days employment



Source: Compilation of State level records.

In audit it was observed that:

- The State as a whole provided employment to almost all Job Card holders (99.63 per cent to 99.94 per cent) who reportedly demanded employment. However, in the test-checked 60 GPs, the demand was not recorded and hence the fact of provision of employment to all those who demanded could not be vouched in audit;
- The position of employment provided in the test-checked GPs is shown in Table below:

Table 1.4.2

Year	Total registered households	Number of HH demanded employment	Number of HH provided employment	Mandays generated	Average mandays generated per household	Number of households provided 100 days employment	
						Numbers	Percentage
2007-08	38,160	28,984	28,984	8,53,883	29	50	0.17
2008-09	38,925	31,829	31,829	13,71,229	43	228	0.72
2009-10	38,733	34,721	34,721	24,98,667	72	7,468	21.51
2010-11	39,364	34,923	34,923	22,15,741	63	1,583	4.53
2011-12	38,303	35,437	35,437	29,98,977	85	11,569	32.65

Source: Compilation of GP level records

- The average employment provided to each household in each GP during the period from 2007-08 to 2011-12 was 29 to 85 days as against the block average of 33 days to 86 days, the State average of 43 to 86 days and the All India average of

42 to 54 days. The State average for engagement of SC and ST stood at 18 *per cent* and 42 *per cent* respectively of the total unskilled workers in 2011-12, in the sampled blocks the same was 22 *per cent* and 39 *per cent* and in sampled districts it was 18 *per cent* and 41 *per cent* respectively;

- Out of 17.00 lakh households employed during the period from 2009-10 to 2011-12, 2.80 lakh households²⁵ were provided 290.00 lakh persondays which was 9.85 lakh more than the stipulated 280.15 lakh. The excess expenditure of ₹ 10.22 crore for additional 9.85 lakh persondays was met from the Central share instead of being borne by the State. In the test-checked 60 GPs, 0.12 *per cent* to 88.94 *per cent* households received 100 days of employment against the State average of 0.42 *per cent* to 37.16 *per cent*;
- The demand for employment in the sampled GPs showed increasing trend whereas the demand for the State had slightly dropped by 3.48 *per cent* in 2010-11.

While accepting the audit observation Government stated (August 2012) that some of the households were provided with more than 100 persondays employment due to overlapping of works by the Blocks/GPs and Line Departments.

From the above, it could be concluded that due to lack of monitoring and inherent shortcomings in the internal control system, overlapping occurred.

1.4.13.2 Short payment of wages

GOI specified (14 January 2011) the minimum wages rate payable to the unskilled manual workers at ₹118 per day instead of ₹100 per day effective from 1 January 2011. Accordingly, the Government of Tripura also revised the rate effective from 1 January 2011 with clear direction to all the District Programme Coordinators to ensure payment of arrear wages at the revised rate for mandays generated from 1 January.

During audit it was noticed that out of six test-checked blocks, in Teliamura RD Block labourers (1,79,217 mandays) were paid at the rate of ₹ 100 per day against ₹ 118 admissible to them during January 2011 to March 2011 and no arrears were paid subsequently. Thus, there was short payment of wages amounting to ₹ 34.50 lakh to those labourers.

In the exit conference while accepting the observations the Secretary stated (August 2012) that due to shortage of funds arrear payments were not made. The Government further stated (August 2012) that ₹ 34.50 lakh had been placed with the Teliamura RD Block for making arrear payment.

²⁵ 2009-10:151111 (26.21 *per cent*); 2010-11:57573 (10.33 *per cent*) and 2011-12: 71471 (12.61 *per cent*).

1.4.13.3 Unemployment allowances

Audit observed the following in 6 test-checked blocks:

- In Hezamara Block, unemployment allowance amounting to ₹ 38,645 was paid to 131 Job Card holders in 2011-12;
- In Matabari Block, neither the employment was provided for 3,630 days to 54 Job Card holders nor was unemployment allowance paid. The reasons for the same were not found on records.

As the details of seeking employment were not recorded, there was no system of measuring eligibility for unemployment allowances.

1.4.14 Execution of works

The intention of the MGNREGA was to provide basic employment guarantee in rural areas and to create permanent assets. The Act also indicated the kind of works that may be taken up for this purpose. Audit scrutiny revealed as follows:

1.4.14.1 Wage-material ratio

As per the guidelines issued by MORD, the cost of wages and material ratio should be maintained at 60:40, preferably at the GP, Block and District levels.

A. Position at District level

The position of wage material ratio at the district level during the period from 2007-08 to 2011-12 is detailed in **Appendix 1.5**. It would be seen that in all the years, the material ratio was maintained within the limit by all the districts except South District in 2007-08 (40.16 per cent) and West District in 2008-09 (42.21 per cent).

It was observed that:-

- The West District generated 140.35 lakh persondays in 2008-09 as against the approved Labour Budget of 147.84 lakh persondays leading to a shortfall of 7.49 lakh persondays. The excess material cost of ₹ 456.31 lakh spent beyond the limit could have generated additional 5.37 lakh persondays;
- There was deliberate delay in entering the material cost in MIS so as to maintain the ratio. For instance, North District did not enter in the MIS the material cost of ₹ 800 lakh actually incurred on planting materials in 2011-12 specifically to restrict the wage material ratio within the limit.

The Government stated (July 2012) that all DPCs and POs especially South and West Tripura districts had been alerted to maintain 60:40 ratio strictly as per guidelines of MoRD. As regards delay in entering material costs in MIS of North Tripura District (now Unokoti) the DPC had been requested to take necessary corrective action. Further in the exit conference, the Secretary stated (August 2012) that the ratio was unfavorable

because the funds that were expected were not released as part of last installment by GOI in that year.

B. Position at Block level

The position of wage material ratio in the six test-checked blocks (including GPs & Line Departments) is shown in Table below:

Table 1.4.3

Year	Expenditure on wages (₹ in crore)	Expenditure on material (₹ in crore)	Wages-material ratio
2007-08	20.87	5.63	79:21
2008-09	40.98	28.27	59:41
2009-10	66.10	40.31	62:38
2010-11	56.44	33.82	63:37
2011-12	89.48	48.21	65:35

Source: Information furnished by Blocks.

The above table shows that the wage-material ratio in respect of the blocks as a whole was apparently maintained during the period covered in audit. This was due to the fact that while works taken up at GP level was totally labour intensive, the works undertaken by the blocks were purely material driven which resulted in no employment or negligible employment of MGNREGA households as explained below:

Execution of high material intensive works at Block level

There were three types of implementation models viz.

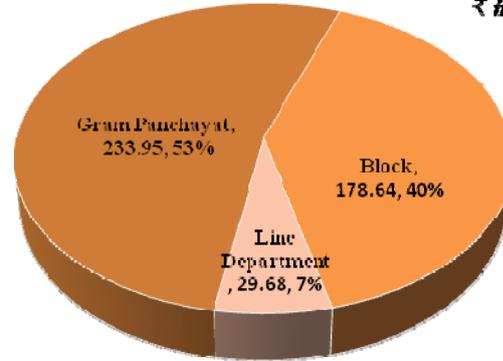
- Works carried out by Gram Panchayats (GPs) (almost all with 100 per cent labour);
- Works carried out by implementing officers appointed by BDOs (almost all carry material components higher than 40 per cent with the average being 90 per cent). Even where labour was used, it was only skilled labour, outside the NREGA card holders²⁶;
- Works carried out by line departments under convergence model (almost all have a substantive material component).

²⁶ A few of the block level works which were entrusted to GPs employed NREGA labour, but the material component was still higher than the norm.

Chart No 1.4.5

The details of share of expenditure at all levels in the sampled blocks during the period from 2007-08 to 2011-12 are depicted in the **Chart No 1.4.5**. It would be seen that while the expenditure at GP level was 53 per cent, it was 40 per cent at Block level and the same was 7 per cent in respect of line departments' level.

Share of expenditure in sampled blocks
₹ in crore



Source: Information furnished by the Blocks

Scrutiny of randomly selected five such works (executed at block level) in the six test-checked blocks in two districts revealed that NREGA labour was not at all employed. Even the estimates provided for only 8 per cent to 24 per cent of the total cost for NREGA labour. This was also not used during execution in contravention of the MGNREG Act. The details are shown in **Table No. 1.4.4**:

Table 1.4.4

(₹ in lakh)

Name of Block	No of works verified	As per estimate				As per actual			
		Labour	Material	Total	Labour material ratio	Labour	Material	Total	Labour material ratio
Teliamura	05	3.50	40.15	43.65	8:92	0	43.71	43.71	0:100
Jirania	05	8.09	32.46	40.55	20:80	0	40.55	40.55	0:100
Hezamara	05	8.34	37.63	45.97	18:82	0	45.97	45.97	0:100
Matabari	05	9.05	36.63	45.68	20:80	0.39	43.84	44.23	01:99
Killa	05	10.68	33.63	44.31	24:76	0	42.07	44.07	0:100
Kakraban	05	5.28	22.22	27.50	19:81	0	27.50	27.50	0:100
Total:	30	41.76	203.98	245.74	17:83	0.39	245.27	246.03	0:100

Source: Compilation of Block level records

It was seen that the works had been actually carried out and the assets were generally found to be in good order. However in one case, during field verification it was noticed that, the work "Retaining wall (45.00 mtr.long) at Daigya Bazaar of Purba Simna ADC

village under Hezamara RD block” was not executed as per the technical specification²⁷ of the approved estimate which was subsequently confirmed (August 2012) by the concerned Block Development Officer. As a result, it was doubtful whether the very purpose of the work would be served, as the dimensions were smaller. Further, on the basis of measurement of the executed work an amount of ₹ 5.45 lakh was to be recovered from the Implementing Officer.

On being pointed out Government stated (November 2012) that the Implementing Officer was asked by the BDO to show cause, review and reconstruct the said wall as per technical specification and the work was in progress.

Further, the desktop review of all such works in the six blocks over the period from 2009-10 to 2011-12 revealed that on an average 41 *per cent* of the total works did not engage any NREGA labourer. In fact, in Hezamara Block no NREGA labourer was engaged in any block level work and in Jirania Block 99 *per cent* of the works were executed without engaging any NREGA labourers. The details are shown in **Table 1.4.5**:

Table 1.4.5

(₹ in lakh)

Name of Block	Period	Total no of works executed at Block level	No of works in which NREGA workers were not employed
Jirania	2009-10 to 2011-12	498	495 (99%)
Teliamura	2009-10 to 2011-12	390	254 (65%)
Kakraban	2009-10 to 2011-12	624	291 (47%)
Killa	2009-10 to 2011-12	408	228 (56%)
Matabari	2009-10 to 2011-12	2,803	597 (21%)
Hezamara	2009-10 to 2011-12	152	152 (100%)
Total:		4,875	2,017 (41%)

Source: Compilation of Block level records

As observed, the above works executed by the blocks may not be termed as ‘NREGA works’ specified under the NREG Act, 2005 as the very objective of the scheme to provide the employment to rural households was frustrated.

A further study of these test-checked blocks in terms of break-up of expenditure reported revealed that the wages ratio was in the range of 42 *per cent* to 53 *per cent* (as detailed in **Table 1.4.6**). However, it could not be ensured whether this expenditure on labour was

²⁷

	Specification as per approved estimate	As per actual execution
Length	45.00 mtr	40.10 mtr in two spans (25 mtr and 15.10 mtr)
Height above the ground level (GL)	3.20 mtr	25 mtr span- 2.20 mtr and in 15.10 mtr span-2.55 mtr
Width at the base level	3.05 mtr	25 mtr span- 1.60 mtr and in 15.10 mtr span-2.80 mtr
Width at the top level	0.381 mtr	0.381 mtr in both span

incurred on employment of NREGA labourers, considering the results of detailed test-check and analytical review as above.

Table 1.4.6

Year	(₹ in lakh)			
	Expenditure incurred on MGNREGA wages	Expenditure incurred on materials	Total expenditure	Wage-material ratio
2007-08	393.64	343.07	736.71	53:47
2008-09	927.03	1,267.96	2,194.99	42:58
2009-10	2,474.97	2,552.65	5,027.62	49:51
2010-11	1,626.61	2,011.11	3,637.73	45:55
2011-12	2,164.99	2,581.57	4,746.56	46:54
Total:	7,587.24	8,756.36	16,343.61	46:54

Source: Compilation of Block level records

In view of above analysis, at least 41 *per cent* of the works executed at the block level may not be termed as NREGA works and the State Government should recoup an amount of ₹ 67.01 crores²⁸ to the scheme.

The State Government should conduct a review of all those works where no NREGA labourer was engaged in the State and recoup the outlay of such works to NREGA fund. In case the same percentage (41 *per cent*) was found to be non-NREGA works, it will amount to ₹ 357.74 crores²⁹.

Photographs of the works executed at block level:



Construction of box culvert near Dasher Ghat SB School at Surendranagar ADC village under Hezamara RD Block



Construction of Rajib Gandhi Seva Kendra at Salghara GP of Matabari RD Block

The Government stated (August 2012) that according to the operational guidelines of MGNREGA 60:40 wage-material ratio were maintained at the District level and Block level taking GP and Block level expenditure (including Line Departments) together. The instructions were being issued to maintain wage-material ratio at the GP level from

²⁸ 41 *per cent* of ₹ 163.44 crore.

²⁹ 41 *per cent* of ₹ 872.53 crore.

2012-13. It was further clarified that wage-material ratio would be calculated taking several projects together instead of each project separately.

On the observations that even estimates for such work did not provide for NREGA labourer, the Government outlined several constraint in employing NREGA labourers. The Government further stated that the material intensive works which were taken up at the block level were implemented as per the Schedule of Rates of RD Department for estimating the project cost. The Schedule of Rates had four categories of labourers i.e. highly skilled, skilled, semi-skilled and unskilled. The unskilled labourers who were working in such projects were integral part of the workforce and complementary to semi-skilled labourers. Mostly, they were working as helpers to the skilled labourers. Even though they belong to unskilled category, they possess some sort of skills which were not available among the general NREGA labourers. Due to this, there were constraints to employ NREGA labourers in material intensive works. They were paid unskilled wages at the rate prescribed in the RD Schedule of Rates which were higher than the wage rate for NREGA labourers. Hence, the expenditure on the unskilled wages of non-NREGA labourers was booked under the material component of the project to ensure that the provision of employment to the NREGA Job Card holders from the wage component was not adversely affected.

However the facts remains that in 41 *per cent* of such works no NREGA labourer was engaged, as admitted by the Government. The NREGA Act was meant to provide only unskilled manual works, as enumerated in its preamble itself and therefore, the concept of material intensive work was not covered under the ambit of this scheme.

These works had been done to meet the developmental priorities of the State and cannot be booked under NREGA Act. The expenditure of ₹ 357.74 crore identified in audit in respect of block level works needs to be withdrawn and debited to the right schemes while a review of all works where no NREGA labour was engaged needs to be conducted for transfer of such expenditure.

Besides, the reply was also not tenable as it was noticed that

- In Kakraban Block NREGA labourers were regularly engaged in “brick soling works”, executed at block level. So, in other blocks this practice could be considered for adoption;
- ‘Formation of *Kuchcha* roads’ and ‘bridges’ was constructed in different locations which could not be clubbed together as an umbrella project.

1.4.14.2 Impermissible works executed

Besides diversion of NREGA funds for works, which were to be covered under other schemes as mentioned earlier, it was further observed that an amount of ₹ 49.62 lakh was spent on Jungle cutting in two out of six test-checked blocks (Hezamara: ₹ 45.43 lakh; Killa: ₹ 4.19 lakh), which was impermissible as per NREGA guidelines.

Government stated (November 2012) that jungle cutting had been taken up as a part of formation of *Kuchcha* road, land development activities, plantation etc.

Reply was not found tenable as the jungle cutting was taken up as a separate work and not linked with the formation of *Kuchcha* road, land development activities, plantation etc.

1.4.14.3 Use of impermissible heavy machineries in works

In Hezamara RD Block, machineries were used in 3 works³⁰ involving ₹ 40.06 lakh in contravention of the Operational Guidelines.

The Government stated (August 2012) that the concerned workers were reluctant to carry out the ongoing works with the prescribed wages and the output of the works was seriously hampered. So, machinery was used for greater interest of the public. However, the BDOs had been cautioned not to repeat such instance in future.

1.4.14.4 Incomplete works

Out of six test-checked blocks, in two blocks (Hezamara and Teliamura), 26 works involving expenditure of ₹ 1.88 crore³¹ remained incomplete for periods ranging from one to four years due to site problem, delay in commencement, slow progress of work, non-supply of bricks by the supplier in time, transfer of IO etc. Thus, due to commencement of works without ensuring the availability of work site and supply of materials, the purpose of the projects could not be fulfilled.

The Government stated (August 2012) that all such works which could not be commenced due to site problem etc. had been cancelled and other works would be completed as early as possible.

1.4.14.5 Execution of works in test-checked GPs

The works proposed by GPs in their Annual Plans were intended to meet the estimated demand for employment. In the 60 test-checked GPs, 11,511 works were executed during the period from 2007-08 to 2011-12 as against 11584 works sanctioned for execution. In the test-checked GPs, the works were executed only in the range of 5 to 7 months in a year.

Sample photographs taken during physical verification of works are depicted below:

³⁰ (i) Construction of earthen bundh at Subalsingh of Bharat Chowdhury ADC village (₹ 16.88 lakh), (ii) Additional work of earthen bundh at Subalsingh- 2nd phase (₹ 18.86 lakh) and (iii) Construction of sluice gate over Rubricherra of Purba Tamakari Village (₹ 4.32 lakh)

³¹ Hezamara RD Block: 17 works- ₹ 1.37 crore and Teliamura RD Block: 09 works - ₹ 0.51 crore.



Test-check of records such as Muster Rolls, Employment Registers, Payment Schedules of banks, Measurement Books etc. at GP, revealed the following:

- Unique number was not mentioned against each work included in the Annual Work Plan and the Asset register. However, while entering the data in MIS, this number was generated. Therefore, Asset register cannot be tallied with MIS;
- Out of 600 sampled works the worksite boards showing the date of commencement, date of completion and other technical details of the works were found only in 366 cases. The GPs stated that the worksite boards had been displayed in all the works executed but in most of the cases the notice boards had been stolen;
- The Measurement Book was not maintained though the percentage of completion achieved was mentioned in the cover page of MR Bill, which was in the range of 50 per cent to 80 per cent. The system of recording of measurement in MB was introduced in October 2011. Since the measurement book was not maintained, Audit could not verify the correctness of the percentage of achievement recorded and the reasons for less achievement, if any.
- Out of 600 test-checked works (*vide Appendix 1.6*), the output was:
 - Not recorded in the cover page of MR in 149 cases,
 - Recorded as 80 per cent and above in 117 cases,
 - Recorded between 50 to 80 per cent in 316 cases and
 - Recorded as below 50 per cent in 18 cases.

- The Government did not consider a system of completion of job by commissioning another MGNREGA work to avoid a situation where the half-complete work was rendered infructuous. This was particularly there in cases like roads where 60 *per cent* completion may mean that the connectivity between the origin and the end had not been achieved rendering it totally infructuous. During the inspection and field work, the authorities reported that the benefits were usually achieved and 60 *per cent* of completion may mean a lower width at places or extra gradient but the origin and destination were always connected. However, this aspect needs greater attention from Government;
- No separate completion reports were issued except making a record on the cover page of the Muster Roll;
- No records were maintained in respect of maintenance of assets created under NREGA and no funds were set apart for maintenance purpose.

The Government stated (November 2012) that special attention and instructions had been issued to all Implementing Officers/Agencies to instantly update records of progress of works in the MBs.

1.4.14.6 Execution of low priority works

The operational guidelines prescribed that the works be taken up in order of priority; the water conservation and water harvesting were the first priority. The details of expenditure incurred by six test-checked blocks during the period from 2007-08 to 2011-12 on different works in order of their priority as envisaged in the MGNREGS guidelines are shown in table below:

Table 1.4.7

Sl. No.	Name of works	Number of works	Cost of works (₹ in crore)	Percentage w.r.t total number of works	Percentage w.r.t total cost
01	Water conservation and Water harvesting	6,705	56.29	19	15
02	Drought proofing including afforestation & tree plantation	0	0	0	0
03	Irrigation canals including micro & minor irrigation works	479	2.43	1	1
04	Provision of irrigation facility to Schedule Castes/Schedule Tribes, land reforms and Indira Awas beneficiaries	0	0	0	0
05	Renovation of traditional water bodies including desilting of tanks	0	0	0	0
06	Land development	10,824	71.45	31	19
07	Flood control and protection works including drainage in water logged areas	0	0	0	0
08	Rural connectivity	10,197	152.88	29	42
09	Other works	7,171	83.39	20	23
	Total:	35,376	366.44	100	100

Source: Compilation of Block level records

It is clear from the above table that the implementing agencies ignored the statutory priorities and gave highest priority to rural connectivity (42 *per cent*) which was at the lowest in the priority list. This indicated that the POs and DPCs did not scrutinise the appropriateness of the plan proposals as required under the guidelines.

The Government stated (August 2012) that the works were taken up as per the priority indicated by the PRI bodies.

1.4.14.7 Non-execution of All weather access roads

As per the guidelines, the rural connectivity was to be provided with all weather access³². A test-check of records of 60 GPs revealed that during the review period, 2,765 *kuchcha* roads at a cost of ₹ 5.29 crore were constructed without stabilisation of top surface and provision of drainage, culverts etc. detailed in Appendix 1.7.



Formation of road from the land of Ranjit Das to Chindrai Para under Paschim Howaibari GP

The Government stated (August 2012) that all weather roads could not be taken up under MGNREGA due to limitations of 60:40 wage-material ratio.

1.4.15 Maintenance of records and MIS

1.4.15.1 Maintenance of records

According to chapter-9 of the operational guidelines, Implementing Agencies (IAs) should maintain several records such as Application register, Employment register, Job Card register, Muster Roll register, Asset register, complaint register at block/GP level. These records were not maintained properly in any of the test-checked units. Hence, the veracity of monthly reports sent to MoRD could not be relied upon. Further, the PO was to collect data on labour employment and material received on a weekly basis from REGS worksites to be displayed on the notice-board. The data on labour employment and material received was not found displayed in the notice-board of the PO in any of the

³² An all-weather road is any unpaved roadway that is constructed of material (particularly gravel) that does not create mud during rainfall. Dirt roads are not considered to be all-weather roads.

blocks. Thus, in the absence of maintenance of basic records, the reliability of the data/information system of the State Government could not be vouched.

Test-check of 60 GPs revealed the following:

- Employment register and Job Cards were not updated in most of the GPs. The period of employment demanded and provided was also not entered in most of the cases. In the absence of proper records, the number of households and the period of employment demanded by them could not be readily ascertained;
- The list of addition and deletion of Job Cards were required to be read out in Gram Sabha and intimated to PO. But, no such supporting documents like minutes of meetings to the effect that the list of new additions/deletions had been read out in the Gram Sabha meetings were made available to Audit by any of the test-checked GPs/ADC Villages;
- Copies of the registration were required to be sent to the Programme Officer immediately for further planning, tracking and recording in the list to be made available with the PO. But, the registration (Job Cards) lists were not maintained by PO except data uploading in the MGNREGA website. Hence, Audit could not verify the registration list available with GPs;
- Periodical measurement of works and maintaining of Measurement Books in respect of works executed at GPs had not been adhered to. There was no system of recording the measurement even if the certificate given by the IOs on the cover page of MR admits shortfall in achievement.

While accepting the observations the Secretary stated (August 2012) that there was no complaint in providing job. However documentation would be improved. The Government further stated (August 2012) that acute shortage of efficient and experienced staff to handle the records in an effective manner had posed this problem. However, extensive corrective measures and orientation had been taken at regular intervals to overcome this problem.

1.4.15.2 Management Information System

Scrutiny of MIS data uploaded in the website revealed the following discrepancies:

- During the period covered under review, the closing balance of funds as shown in the MIS did not tally with the opening balance of funds of the next year in respect of any of the Districts. While the amount carried forward in excess ranged from ₹ 0.30 lakh to ₹ 366.34 lakh, the shortfall in carry forward balance ranged from ₹ 32.32 lakh to ₹ 11066.06 lakh;

- There was understatement of expenditure by ₹ 16.34 crore and overstatement of expenditure by ₹ 13.24 crore in MIS when compared with the audited accounts during the period from 2007-08 to 2010-11. This indicated that in respect of overstatement, the expenditure was uploaded in MIS merely on the basis of payment of advance to the IOs and understatement of expenditure was due to delay in uploading of actual expenditure in MIS;
- In respect of North District, where the scheme commenced in June 2008, 13.54 lakh persondays were shown to have been generated in the MPR. However, in the MPR of the next month *i.e.* July 2008, cumulative persondays generated up to July 2008 was shown as 0.736 lakh leading to a reduction of 12.804 lakh persondays;
- In respect of West District, as per the MIS of November 2009, the cumulative wages paid was ₹ 123.66 crore against 123.67 lakh persondays generated. On receipt of funds of ₹ 50.97 crore from Government of India in December 2009, in the MIS of December 2009, the cumulative wages paid was reduced to ₹ 93.88 crore and cumulative persondays generated to 92.81 lakh leading to a reduction in wages paid by ₹ 29.78 crore and persondays generated by 30.86 lakh;
- Unspent balances shown in the MIS did not tally with the unspent balances recorded in the Cash Books of the selected GPs;
- Test-check of 60 GPs revealed that:
 - The amount of funds shown in the block records as transferred to GPs and data shown in website as transferred to GPs varied from 1 to 42 *per cent.*
 - In 31 cases, MIS showed more expenditure as compared to expenditure shown in the Cash Book ranging from ₹ 0.01 lakh to ₹ 19.45 lakh.
 - In 64 cases, MIS showed less expenditure as compared to the expenditure shown in the Cash Book ranging from ₹ 0.02 lakh to ₹ 33.31 lakh.
- Test-check of entries made in the 600 Job Cards under 60 GPs along with data uploaded in the MIS against the Job Cards revealed the following discrepancies:
 - In 193 cases, MIS showed more mandays as compared to the entries made in the Job Cards.
 - In 77 cases, MIS showed less mandays compared to the entries made in the Job Cards.

Thus, Audit observed that MIS lacks data integrity and its data can not be relied upon for making decisions.

The Government accepted (July 2012) the observation in principle.

1.4.16 Supervision of works

According to NREGS, the Programme Officer essentially acts as a co-ordinator for NREGS at the block level. Block level officers were to conduct 100 *per cent* inspection of the works at GP level. Audit scrutiny revealed that the schedules for inspections were not drawn up in any of the six test-checked blocks. The corrective actions, if any, taken based on inspections etc., were not found on record. The district and block-wise evaluation was not conducted at the State and district levels. However, as per the information made available by the six test-checked blocks, the supervision of works at block levels by the PO was ranging from 15 to 84 *per cent* during the period from 2007-08 to 2011-12.

The Government stated (July 2012) that the inspection of MGNREGA works was regularly reviewed at the State, District and Block level meeting and the DM & Collectors and BDOs had been instructed to increase the number of works inspection. At the State level, Principal Secretaries and Secretaries had been assigned specific blocks for works inspection under MGNREGA. In the exit conference (August 2012) the Secretary also stated that additional resources *viz.*, officers in the rank of BDOs working in the Districts had been deployed for inspection. In addition, engineers of RD Department were also utilised for the purpose.

1.4.17 Social Audit, Transparency and Grievance Redressal

1.4.17.1 Social Audit

The scheme gives a central role to 'Social Audit' as a means of continuous public vigilance. This included verification of the different stages of implementation, *viz.*, registration of households, distribution of Job Cards, receipt of applications for work, preparation of shelf of projects and selection of sites, allotment of work to individuals, implementation and supervision of works, payment of wages and evaluation of works. Apart from ongoing process of social audit, a mandatory review of all aspects of social audit was to be ensured by organising Social Audit Forum at GP level twice a year. At this forum, information was to be read out publicly and opportunity given to people to question officials, seek and obtain information and verify financial expenditure etc.

In audit it was noticed that social audits were regularly conducted in all test-checked 60 GPs facilitated by the Gram Sabhas and an NGO 'Society for Social Services', Madhya Bharat Chapter was engaged (2008-09) by the State Government for conducting social audit in all GPs. No adverse reports were noticed.

1.4.17.2 Grievance redressal

Grievance redressal mechanisms were put in place at every level. However, time taken for disposal of complaints was ranging from 1 to 959 days. During beneficiary survey no complaints were reported by the beneficiaries about the system. It was noticed that:

- No Ombudsmen were appointed to look into the complaints with reference to NREGS implementation;
- Toll-free helpline service had been installed to register the complaints.

In the exit conference, the secretary stated (August 2012) that Ombudsmen were recruited in June 2012. However they had not submitted any reports, which would be sought for.

1.4.17.3 Transparency

The following was noticed:

- State Quality Monitors (SQM) at the State level and District Quality Monitors (DQM) at District level were not formed for reviewing the implementation of the scheme;
- Vigilance and Monitoring Committees were formed in all 60 GPs for every test-checked work;
- In view of observations made by the National Level Monitors in 2007-08 follow up action were taken by the State Government in most of the cases but the following points were not complied/partially complied:
 - Recording measurement of works regularly,
 - Monitoring/Inspection from District and Block level Officers,
 - Setting up of signboards exclusively for NREGA works in worksite with full details,
 - Updation of MR entry in Job Cards.

The Government accepted (July 2012) the observation in principle.

1.4.18 Impact Assessment

The Impact assessment of the scheme had been done for Dhalai District by National Institute of Rural Development (NIRD), Guwahati, which was sponsored by Government of India and the study revealed the following :-

- Increase of employment availability in the village;
- MGNREGS works had not come in the way of agriculture but to some extent bargaining power had come in the hands of work force especially landless class;
- Promotes benefit for the individual family in terms of creating assets for sustainable income generation;
- Low output of work due to participation of women and senior citizens;
- Most of the line departments had not done the requisite entry in the Job Cards;

- Process of social audit had not been followed up plan wise which hardly leave any impression either on the workers or on the functionaries of GP.

However, records relating to the evaluation and follow up action taken by the State Government were not produced to Audit.

The Government accepted (July 2012) the observation in principle.

1.4.19 Good Practices

There were several good practices adopted in Tripura, which were praiseworthy.

- Many of the Job Card holders in Tripura were residing in very remote places where there was neither banking facilities nor post office facilities. With a view to mitigate the problems, Business Correspondent (BC) model was implemented for payment of wages using bio-metric smart cards through banks in almost all cases. Government of Tripura had entered (September 2010) into MOU with Tripura Gramin Bank (TGB) and Tripura State Co-operative bank (TSCB) to operationalise Business Correspondent (BC) model for wage payments from November 2010. The Business Correspondents of banks would directly or through their sub-agents visit GPs at least once a week to make payments to the beneficiaries at their door steps. It was to be ensured by Banks that the card holders get their wages within 15 days of work as per MGNREGA guidelines.

As of May 2012, 1012 villages had been covered under the BC model, enrolments had been completed in respect of 5,41,381 beneficiaries and 5,05,165 Smart cards had been distributed.

- Tripura had an IT program developed with the aid of NIC to prepare estimates called *RuralSoft*. This program was used to prepare all estimates for work, which ensured that the process was transparent and accurate;
- All the payment for works was finalised after check by the Vigilance Committee;
- It was decided (May 2012) by the State Government to carry out few Aadhaar based financial transactions (AEPs) on experimental basis in West Tripura. As a part of it, the feeding of Unique Identity Number (UID)/Aadhaar Number in the ROR was being done in respect of blocks namely Mandwai, Hezamura, Dukli, Mohanpur and Jirania. Under this system, the complete data of the beneficiaries such as name, Bank Account Number, Unique Identification Number (UID) etc. would be mapped with the Job Card number.

1.4.20 Conclusion

Performance audit of MGNREGS implementation revealed that all the required structural mechanism for operation of the scheme was put in place, except the State Employment

Guarantee Fund, which was operationalised only during 2012-13. The works were executed based on Annual plans only as no District Perspective Plans were finalised. The State provided employment to almost all those who reportedly demanded employment. However, the demand was not recorded and hence the fact of provision of employment to all those who demanded employment could not be vouched. 1.44 lakh households received employment beyond 100 days but the additional cost of ₹ 10.22 crore was met from the Central share instead of being borne by the State. There was short-payment of minimum wages by ₹ 34.50 lakh. In six blocks 41 *per cent* block level works did not employ any NREGA labour against the letter and spirit of the Act and therefore, did not constitute NREGA works. Funds of ₹ 16.60 crore was diverted for the works covered under IAY Scheme and ₹ 5.27 crore was spent for the purposes covered under other infrastructural development schemes. *Kuchcha* road with no all weather access were constructed at a cost of ₹ 5.29 crore. 26 works costing ₹ 1.88 crore remained incomplete for periods ranging from one to four years. The funds utilisation under the scheme was good ranging from 93.74 *per cent* to 98.85 *per cent*. The State short-provided its share by ₹ 133.09 crore due to adoption of incorrect formula by not considering 6 *per cent* administrative cost. The delay in release of State share ranged from 100 to 263 days in 20 out of 78 installments, whereas in some cases, it was provided in advance as well. Maintenance of subsidiary records needs improvement. MIS contains material errors and hence, it was not reliable. Various good practices such as Banking Correspondent Model for payment of wages, use of software for preparation of estimates, payments after check by Vigilance Committee, etc. were observed during audit.

1.4.21 Recommendations

- The State Government should speed up the preparation of the Perspective Plan;
- The State Government should immediately provide the necessary funds to the tune of ₹ 61.93 crore, which were short-provided earlier;
- The practice of executing material intensive works at block level without engagement of NREGA labourers should be stopped;
- Re-prioritisation of works based on local needs may be taken up with the Government of India for effective implementation of the scheme in the State;
- The practice of leaving the works half-done should be discouraged and all the works should be completed in toto even if it requires additional resources for such completion.

EDUCATION (SCHOOL) DEPARTMENT

1.5 Utilisation of Edusat Network

The pivotal role of education as an instrument of social change by altering the human perspective and transforming the traditional mindset of society is well recognised. The universalisation of education has become the top priority, especially for the developing countries. But the extension of quality education to remote and rural regions becomes a herculean task for a large country like India with multi-lingual and multi-cultural population separated by vast geographical distances, and, in many instances, inaccessible terrain. Since independence, India has seen substantial increase in the number of educational institutions at primary, secondary and higher levels as well as the student enrolment. But the lack of adequate rural educational infrastructure and non-availability of good teachers in sufficient numbers adversely affect the efforts made in education.

In September 2004 the Government of India (GOI) launched a dedicated Satellite called Edusat to serve the educational sector offering an interactive satellite based distance education system for the country.

A tripartite Memorandum of Understanding (MOU) was executed (March 2005) for Edusat Network among Ministry of Human Resource Development (MHRD), Indian Space Research Organisation (ISRO) and the State Government. The State Council for Educational Research and Training (SCERT) under Education (School) Department was the nodal agency for the management of the distance education programme transmitted through the Edusat Network.

With the objective of teachers' training, the Edusat Network was inaugurated in Tripura in August 2007 with one telecasting (teaching) end comprising the up-linking Hub and studio installed in the premises of SCERT and 50 Satellite Interactive Terminals (SITs) as receiving (classroom) end installed at different locations of the State. As per MOU, the ISRO had supplied and installed (August 2007) the equipment for network free of cost.

In the meanwhile, the State Government placed ₹ 1.25³³ crore from Sarva Shiksha Abhiyan (SSA), Tripura Rajya Mission for Edusat Network. Out of funds so placed, an expenditure of ₹ 0.91 crore was incurred during 2006-07 to 2011-12 mainly towards recurring expenses like wages of the contractual staff for Edusat Network, payment for private security guards of Hub station, arrangement of trainings etc.

³³ ₹ 65 lakh in March 2006 and ₹ 60 lakh in March 2007

A study on the Edusat Network was conducted (July – August 2012) in the office of the Director, SCERT covering the period from 2006-07 to 2011-12, and the findings of audit are discussed in the succeeding paragraphs.

1.5.1 Non-achievement of target

The State Government sent (July 2005) a proposal to the ISRO for training of teachers for operationalisation of Edusat Network connectivity. A target for coverage of 34,000 school teachers and 600 fresher trainees by the network was envisaged in the proposal. Besides, a detailed teaching programme plan with a target for utilisation of the network for 2716 hours in each year was also included in the proposal.

It was noticed in audit that for teachers' training, against annual target of 2,716 hours, only 36 hours (1.32 *per cent*) and 70 hours (2.58 *per cent*) of transmission had taken place in 2007-08 and 2008-09 respectively. The network had not been utilised during 2009-10 to 2011-12 for teachers' training. Though 5,655 teachers attended the training programmes in the SITs during 2007-09 but no data regarding number of teachers trained through the network was maintained by the SCERT.

Mention was made in the Paragraph 1.1.15.3 of Performance Audit of Elementary Education featured in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2011 regarding poor availability of trained teachers wherein the Principal Secretary stated that low intake capacity of teachers' training institute was the reason for poor percentage of trained teachers in the School Education Department. But the Department did not make any efforts to utilise the Edusat Network as an alternative option to overcome the situation.

While accepting the facts the Government stated (March 2013) that a comprehensive and uniform year long calendar of Teacher Training Programmes would be finalised at a State level meeting of high officials of School Education Department and also stated that records of SIT wise training programmes, names of participating teachers with full official address would be maintained henceforth.

1.5.2 Change of objective without approval

It was noticed that though initially (2007-09) teachers' training schedules were taken through the network, the network was also utilised for the students of upper primary and secondary levels during 2007-12. But, the approval of the ISRO/MHRD regarding change of the objective was not found on record.

In reply to an audit query seeking the reasons for change of objective the Director, SCERT stated that the schools located in interior areas of the State were in dearth of good teachers and as such the network was utilised for taking classes for the students.

1.5.3 Utilisation of network for school students

As stated in the preceding paragraph, the network was utilised for taking classes for the students of upper primary and secondary levels. For this purpose 471³⁴ hours (against an annual target of 2716 hours) of transmission took place during 2007-08 to 2011-12 and the hard spots (difficult topic) of different subjects like English, Science, Mathematics etc. were mainly covered through such transmission.

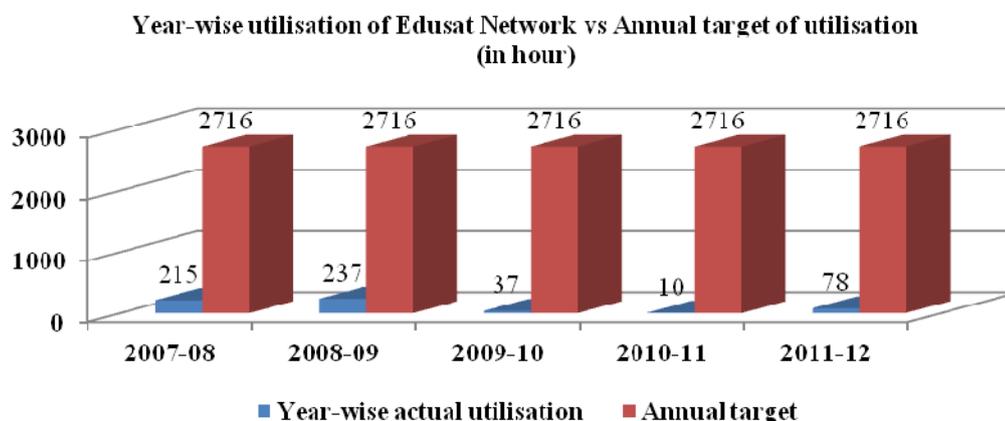
But, it was noticed that only the students of the schools having SITs in the school premises or in the adjacent Block Resource Centres were benefitted from the transmission thereby depriving the large section of the students of the State.

1.5.4 Under utilisation of the Edusat Network

As per MOU, the State Government was responsible for monthly utilisation plan of the Edusat Network in terms of time schedule, topics etc. and inform all concerned in advance.

But, it was noticed that no such monthly utilisation plan was prepared by the SCERT during 2007-08 to 2011-12. Further, regularity in transmission of Edusat programme was not achieved. The transmission was sporadic. The SCERT plans and designs programme transmission schedule for short duration of about 15-20 days. After the transmission of each schedule, SCERT again plans and designs the next schedule. The SCERT was finding difficulty to develop huge number and high quality contents for optimal utilisation of the network. As such, there was a regular disruption in the programme transmission and only 577 hours of transmission was undertaken during 2007-08 to 2011-12, of which 106 hours were utilised for teachers' education and 471 hours were utilised for the students of upper primary and secondary levels.

Chart 1.5.1



³⁴ 2007-08 : 179 hours, 2008-09: 167 hours, 2009-10: 37 hours, 2010-11: 10 hours and 2011-12: 78 hours.

The Director stated that a separate multimedia content generation lab was required for maximum utilisation of the network and a proposal incorporating the provision of multimedia lab was sent to MHRD in March 2011 which was yet to be approved by the MHRD.

But the fact remains that the SCERT took up the matter with the MHRD after a lapse of about four years since inception of the project.

The Government stated (March 2013) that efforts would be taken for optimal use of the network by formulation and implementation of the various programmes involving other Government Departments.

1.5.5 Assessment of educational needs and requirements of Tripura Edusat network by the ISRO

A study on assessment of the educational needs and requirements of Tripura Edusat Network was conducted by the Social Research Division, Development Educational and Communication Unit, ISRO in August 2009. A few suggestions made in the study report are listed below:-

- There was lack of trained teachers in the schools. Teachers training are the basic requirement;
- Monthly meetings with teachers can be organised on Edusat Network. Edusat Network could provide a platform for discussion of educational issues. Tele-conferences followed by question-answer session would help the teachers to enrich their knowledge for classroom teaching;
- Irregular power supply was a basic issue of the State because of which the students could not view the programme regularly.

It was noticed in audit that the Department did not take any follow up action on the above issues till date.

1.5.6 Equipment of SITs missing /stolen

As per MOU, the State Government was responsible for safe custody of items supplied and installed for Edusat Network by the ISRO and identification of the custodian for the same at all locations in the State.

Scrutiny of records revealed that equipment like video camera, microphone, keyboard, mouse, graphics card, CPU, UPS etc. were missing in 15 SITs (**Appendix 1.8**) and only in eight cases the matter was reported to the police between November 2006 and April 2012. Dates since when the equipment were missing/stolen (except in eight cases) were not available.

The Director, SCERT stated (August 2012) that in case of Hub station the private security agency was entrusted with the work and it was not possible to deploy guards for SITs. Night guard (if posted) in the schools was responsible for the safe custody of the SIT equipment.

Thus, failure to safeguard the equipment by the State Government as envisaged in the MOU rendered 15 SITs non-functional out of 50 SITs provided by the ISRO.

The Government stated (March 2013) that decision would be taken for safeguarding the equipment of the SITs.

1.5.7 Monitoring

A State Level Monitoring Committee (SLMC) was constituted under the Chairmanship of Commissioner, Education (School) Department in June 2006 to monitor the activity of Edusat Programme. The Committee had held only two meetings on 23 November 2006 and 9 January 2007 to discuss regarding the preparation for inauguration of the network. After that, no meeting was held to monitor the functioning of the Edusat Network.

The Government stated (March 2013) that the SLMC was being re-constituted shortly for holding meetings at least twice a year.

1.5.8 Conclusion

Thus, the Edusat Network valued at ₹ 3.18 crore (including cost of equipment etc. valued at ₹ 2.27³⁵ crore provided free of cost by the ISRO and ₹ 0.91 crore spent by the State Government) was plagued by under utilisation of network, non-fulfilment of objective, lack of monitoring, non-redressal of recommendations made by the ISRO and above all failure to safeguard the equipment of the network by the State Government. Further, the achievement of objectives of training to teachers and education to students through Edusat had not yielded the desired outcomes in the State.

1.5.9 Recommendations

The Government may consider implementation of the following recommendations:

- formulate a clearly defined action plan for fulfilment of objectives and optimal utilisation of the network;
- strengthen the present monitoring system to ensure effective utilisation of the network;
- provide funds for replacement of lost items of SITs to make them functional.

³⁵ Cost of the Hub, teaching end equipment, SIT equipment : ₹ 1.74 crore; cost of AMC: ₹ 0.18 crore; operational cost of Hub: ₹ 0.25 crore; training for SIT operation: ₹ 0.02 crore and training on content generation: ₹ 0.08 crore.

HOME (JAIL) AND PUBLIC WORKS (ROADS AND BUILDINGS) DEPARTMENTS

1.6 Unused construction

Splitting up of the construction work in groups and spreading its award over 4-5 years caused significant delays in their completion. Further, by taking up of fresh tasks planned at the post-execution stage coupled with non-taking over the Sub-Jail at Gandacherra even more than 22 months after completion of the originally assigned works the Sub-Jail could not be made useful and the total expenditure of ₹ 2.93 crore incurred thereon 22 to 73 months back remained unfruitful. Besides, starting of new Courts for the people was affected. The possibility of the vacant rooms getting deteriorated due to their prolonged disuse could not also be ruled out.

Administrative Approval and Expenditure Sanction (AA&ES) of ₹ 3.44 crore was conveyed (May 2003) by the Home (Jail) Department for construction of Sub-Jail at Gandacherra to accommodate 100 male prisoners (in two Wards, with 50 in each) and 25 female prisoners (in one Ward), including construction of administrative block, perimeter wall, watch tower, compound wall, residential quarters (one Type-III, 23 Type-II and one Type-I), etc. The amount was placed with the Chief Engineer (CE), PWD(R&B). Administrative Approval and Expenditure Sanction for ₹ 21.44 lakh more was later accorded (December 2006) for the revised estimated cost (₹ 76.14 lakh) of the perimeter wall.

Scrutiny (January – February 2012) of records of the EE, Ambassa Division, PWD (R & B) revealed that the said construction work (excepting the Type-I quarter) was split into 11 groups and work orders were issued to three contractors on different dates between 20 May 2004 and 10 February 2010 with completion time ranging between 60 days and 300 days but none of the works were completed within the stipulated time and there were delays for 18 to 48 months, in respect of the major works (**Appendix 1.9**) .

The construction work of the Sub-Jail (along with 8 Type-II quarters out of 23 assigned in total) was completed between 28 August 2006 and 27 November 2010 for a total work value of ₹ 2.93 crore (**Appendix 1.9**). The Superintending Engineer (SE), 5th Circle, PWD (R&B) requested (15 September 2010) the Inspector General (IG), Prison for taking over the completed Sub-Jail but the same had not been taken over (September 2012). The taking over of the Sub-Jail was getting deferred due to inclusion of fresh tasks planned at the post-execution stage, as revealed from the following facts:

- (i) The Minister of Home (Jail) visited the construction on 28 April 2011 and suggested some additional works like iron gate etc. which were to be attended beyond the scope of the agreement, as decided during the visit.

- (ii) After verification of the construction, the Home (Jail) Department requested (25 April 2012) the CE, PWD (R&B) to take up some additional works (6 Nos.) for making the Sub-Jail operational.
- (iii) The EE, Ambassa Division stating to have completed water supply, sanitation and electrification works requested (2 July 2012) the IG, Prison again for taking over the completed Sub-Jail.
- (iv) The IG, Prison requested (4 July 2012) the SE, 5th Circle, PWD(R&B) to complete the additional works (6 Nos.), requisitioned in April 2012, for taking over the Sub-Jail.
- (v) After a fresh visit of the spot on 26 July 2012 jointly by the officers of the PWD, the Inspectorate of Prison and the District Administration, it came to notice, *inter alia*, that boundary wall was built only on one side. Complete boundary walls on all sides along with some more additional works were felt necessary for operation of the Sub-Jail. All these were requisitioned with PWD afresh.
- (vi) The EE informed (30 August 2012) the IG, Prison that the works originally assigned to the PWD along with petty repair works to be carried out on urgent basis relating to the Sub-Jail were fully completed and conveyed that the works as per the latest requisition had further financial involvement, which was being assessed. It was also stated by him that despite sending of intimation about completion of construction of the Sub-Jail on several occasions, the same was not taken over.

The IG, Prison stated (September 2012) to Audit that the PWD could not complete all the required works as per approved estimate and certain modifications were required from the security point of view.

From the above it transpired that there was lack of proper coordination between the PWD (R&B) and the Home (Jail) Department as regards the handing over and taking over of the Sub-Jail. While the PWD (R&B) insisted on handing over the completed original works with petty repairs, the Home (Jail) Department gave stress on completion of the new items also before taking over, which they had failed to foresee and include in the original requisition.

The non-setting up of the Sub-Jail was also hampering early starting of new Court at Gandacherra Sub-Division despite completion of all other arrangements by the Law Department. The entire construction remained unused as it was not taken over and was at risk of getting dilapidated due to prolonged disuse. The indication in this regard is already visible as the painting works have started fading away.

Thus, splitting up of the construction work in groups and spreading its award over 4-5 years caused significant delays in its completion. Further, by taking up of fresh tasks planned at the post-execution stage coupled with non-taking over the Sub-Jail at

Gandacherra even more than 22 months after completion of the originally assigned works, the Sub-Jail could not be made operational and the total expenditure of ₹ 2.93 crore incurred thereon 22 to 73 months back remained unfruitful. Besides, starting of new Courts for the people was affected. The possibility of the vacant rooms getting deteriorated due to their prolonged disuse could not also be ruled out.

The Government stated (November 2012), inter alia, that the building would be taken over within the next 2/3 months on completion of the security related works and the remaining pending works would continue.

LABOUR DEPARTMENT
(Tripura Building and Other Construction Workers' Welfare Board)

1.7 Failure to achieve the objects of the Board besides imprudent investment of idle funds

Tripura Building and Other Construction Workers' Welfare Board collected Cess and contribution amounting to ₹ 35.88 crore during 2007-08 to 2011-12 with the object of spending this fund amount towards social security of the workers. However, Annual Budgets and action plan for providing benefits to the beneficiaries were not prepared. Consequently, only an amount of ₹ 23.72 lakh was spent towards the welfare activities during the above period leading to failure of the Board to achieve its object. Besides, unspent idle funds were kept by the Board in Savings Account instead of prudently investing the same in Fixed Deposits resulting in avoidable loss of interest of at least ₹ 2.77 crore, which could have been added to the Cess fund.

Tripura Building and Other Construction Workers' Welfare Board (the Board) was constituted (20 January 2007) under section 18 (1) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 of the Government of India with the objective to secure social security benefits to the workers engaged in building and other construction works. The Board started functioning *w.e.f.* 1 April 2007. The object of the Board was to secure certain social security benefits to the workers engaged in building and other construction works *viz.*, assistance in case of accident, payment of death benefits, pension, loans and advances, premium for Group Insurance scheme etc. The benefits were to be financed out of the funds created from the proceeds of Cess collected by the Board @ 1 *per cent* on the total project cost of construction, registration fees and the contributions received from the beneficiary workers. The duties and functions of the Board included administration of the cess fund and grant of benefits to the beneficiaries under the Act, laying down policies for the deposits of the fund, submission of annual budget to Government for sanction etc.

Scrutiny of records (June 2012) of the Board revealed that during 2007-08 to 2011-12, the Board collected an amount of ₹ 35.88 crore towards cess from various Government departments, agencies, bodies etc., and contributions from the beneficiaries. It was observed that during the above period, the Board had incurred only ₹ 23.72 lakh (0.66 *per cent* of total Cess collected) towards the welfare activities of the building and construction workers.

It was observed that during the period from 2007-08 to 2009-10, the Board had not prepared any annual budget for expenditure towards the social security services for the beneficiaries. Besides, the Board had not prepared any annual action plan against the total number of beneficiaries to be covered. Consequently, the surplus funds in each year after

incurring nominal expenditure towards social security had increased substantially from ₹ 1.83 crore in 2008-09 to ₹ 24.74 crore in 2011-12.

Moreover, the Board had kept these idle funds at low rate³⁶ savings account earning interest of ₹ 1.46 crore, instead of prudently investing the same in fixed deposits at least on yearly basis so as to earn higher³⁷ returns of ₹ 4.23 crore. This has resulted in avoidable loss of interest amounting to at least ₹ 2.77 crore as detailed in **Appendix 1.10**, which would have accrued for the intended purpose of spending towards the welfare activities of the building and construction workers.

Thus, the Board had failed to achieve its object of providing social security to the workers out of Cess fund collected besides idling of huge funds with resultant loss of interest of ₹ 2.77 crore.

The matter was reported to the Government (October 2012). In reply, the Secretary-cum-CEO of the Board, while not explaining the reasons for keeping the collected Cess fund idle, had stated (November 2012) that a total amount of ₹ 74 lakh was spent towards welfare activities of the workers in addition to investment of ₹ 20 crore in fixed deposits with ₹ 10 crore more to be invested in future.

The reply is not tenable as huge Cess funds were kept idle without spending the same on social security of workers, the purpose for which the Cess was collected. Further, during the period from 2007-08 to 2011-12, only an amount of ₹ 23.72 lakh was spent as per the approved accounts of the Board and the remaining amount of ₹ 50.05 lakh was spent during the year 2012-13 (up to November 2012). Moreover, the investment in fixed deposits had also been started only from May 2012.

³⁶ Rate of interest ranging between 3.5 and 4 per cent per annum

³⁷ Rate of interest ranging between 6.75 and 9 per cent per annum (for 1 year to less than 2 years)