

Chapter 4

Chief Controlling Officer based Audit of Government Department

**Chapter 4 : Chief Controlling Officer based Audit of
Government Department**

TECHNICAL EDUCATION & TRAINING DEPARTMENT

**4 Report on Chief Controlling Officer based Audit of Technical Education
& Training Department**

Executive Summary

Technical Education & Training Department (TE&T) is the nodal Department for imparting technical and vocational education and training at middle and lower levels of knowledge and skills spectrum and is entrusted with responsibility for imparting technical education at diploma level through Polytechnics, craftsman training through Industrial Training Institutes (ITIs)/ Industrial Training Centres (ITCs) and vocational education and training through Vocational Training Centres (VTCs). Chief Controlling Officer based Audit of TE&T Department revealed various instances of systemic weaknesses as well as issues of financial and operational controls.

- ▶ Department had gaps in reliable data, did not conduct any survey to assess demand and gaps in respect of technical education and formulate its plan to fill these gaps in various districts and blocks.
- ▶ Though 11th Plan had set targets of setting up 296 ITIs, Department could set up only one new ITI during the last five years. Proliferation in number of private polytechnics indicated a spurt in demand for the same, but Department could set up only two against the target of 21 set by it during this period.
- ▶ AICTE norms and standards prescribed especially for equipment and manpower were not adhered to compromising quality of education. In craftsman training, some trades were being run without NCVT affiliation restricting job prospects of successful trainees.
- ▶ Substantial expenditure on machinery/equipment remained unproductive as machines and equipment were purchased without assessing requirement and availability of necessary infrastructure leaving them unutilised/ idle.
- ▶ Department did not undertake manpower review. There were noticeable shortages in posts of teachers. West Bengal State Council for Vocational Training and Regional Offices for vocational training could not be made functional due to lack of manpower.
- ▶ As regards financial management, it was found that central scheme funds remained undisbursed by State Government thereby affecting implementation

of schemes meant for improving infrastructure for technical education. Control on collection and deposit of revenues from polytechnics was deficient leading to various instances of violation of financial rules.

- ▶ Monitoring of Department was tenuous as it did not have an institutionalized monitoring mechanism. Further, internal controls were weak as the Department did not have an internal audit wing.

4.1 Introduction

Technical Education & Training Department (TE&T Department) is the nodal Department for imparting technical and vocational education and training at middle and lower levels of knowledge and skills spectrum and is entrusted with responsibility for imparting technical education at diploma level through Polytechnics, craftsman training through Industrial Training Institutes (ITIs)/ Industrial Training Centres¹ (ITCs) and vocational education and training through Vocational Training Centres (VTCs).

The main objectives of the Department are to

- provide technical and vocational education to those students of class VIII to class XII, who due to economic or other reasons do not want to continue with formal education and would like to obtain technical and/or vocational skills so as to enable them to be self-employed or get employment in the market after developing requisite technical and/or vocational skills;
- bridge skills' gap among youth of the state so that they can take advantage of economic development and contribute to improvement in productivity in all sectors of economy.

Government of West Bengal, in its 11th Five Year Plan (2007-12) had identified three thrust areas for technical education:

- increasing reach of technical education,
- interactive planning at all levels from State to Panchayat Samitis to ascertain requirement of skilled manpower and
- subsequent re-designing of technical and vocational education and special attention to women, minorities, SCs and STs.

4.2 Organisational set up

At the State level, Secretary of the Department, assisted by secretariat set-up is responsible for co-ordination and implementation of schemes. There are three Directorates under the Department.

¹ *Government aided institutions*

Name of the directorate	Responsibility
<ul style="list-style-type: none"> ● Directorate of Technical Education & Training (DTET) 	<ul style="list-style-type: none"> ● Running and managing the polytechnics.
<ul style="list-style-type: none"> ● Directorate of Industrial Training (DIT) 	<ul style="list-style-type: none"> ● Running and managing ITIs/ITCs.
<ul style="list-style-type: none"> ● Directorate of Vocational Education & Training (DVET) 	<ul style="list-style-type: none"> ● Responsible for imparting technical education and training to youths through vocational training centers located mostly in secondary and higher secondary schools at two levels -10+2 and 8+ level.

Further, there are two Statutory Councils and a registered Society *viz.*

- West Bengal State Council of Technical Education (WBSCTE): Established in 1996, WBSCTE advises the Government on all matters relating to technical education and training, conducts polytechnic examinations and issues polytechnic diplomas.
- West Bengal State Council of Vocational Education & Training (WBSVCVE&T): Set up in May 2006 with responsibility of improvement in vocational education and training programme, WBSVCVE&T is the certificate-issuing authority on vocational training.
- West Bengal State Council of Vocational Training (set up in September 2010), a registered Society, is entrusted with responsibility of reviewing implementation of vocational training programme and monitoring ITIs.

Polytechnics are regulated by All India Council for Technical Education (AICTE) under the Ministry of Human Resources Development, Government of India (GoI), and diplomas are issued by WBSCTE, whereas trade certificates of craftsman training in ITIs/ITCs are issued by the National Council of Vocational Training (NCVT) under Ministry of Labour & Employment, Govt. of India.

4.3 Audit Objectives

Audit objectives are to assess

- Existence of institutional arrangement for interactive planning in terms of delivery of goals of schemes/ programme;
- Adequacy of various types of institutes and increase in the reach of technical education as targeted in 11th Five Year Plan;
- Sufficiency of infrastructure available in technical institutes and their efficiency in functioning;

- Efficiency in utilisation of resources (financial and human resources), and
- Adequacy of monitoring and evaluation mechanism of the Department.

4.4 Audit Criteria

Criteria used for framing audit comments have been sourced from

- Budget Manual;
- West Bengal Financial Rules;
- Schematic guidelines;
- Notifications/instructions issued by the Government;
- AICTE norms and
- NCVT norms

4.5 Audit scope, coverage and methodology

CCO based audit for the period from 2008-09 to 2012-13 was conducted through test check of records in TE&T Department, its three Directorates, two statutory Councils and a registered Society. Besides, out of 38 Polytechnics and 44 ITIs spread across various districts in the State, audit reviewed records of all 15 Polytechnics and 10 ITIs operating in the five² selected districts (**Appendix 4.1**). Out of the 612 VTCs operating in these five districts, records of 33 VTCs were also reviewed. Simple Random sampling was adopted for selection of districts.

An entry conference was held (23 April 2013) with the Secretary, TE&T Department to apprise him of the audit objectives, scope, criteria, methodology, etc.

4.6 Mechanism of technical education system

Technical education and training are imparted under three major components.

- Diploma level courses (of three years duration) through polytechnics are regulated by AICTE. Based on recommendation of State Level Committee for Diploma Education, AICTE accords approval of courses subject to fulfillment of its norms and standards. These norms and standards, *inter alia* include provision of stipulated infrastructure (laboratories, machinery, equipment, etc.) as well as availability of full time faculty members before an institute is operationalised.
- NCVT, an advisory body set up by GoI, prescribes standard and curricula for craftsman training. To impart technical education in ITIs, affiliation is to be obtained for trade courses from NCVT.
- With scope of vocational education and training for students of class VIII to XII who, due to economic or other reasons, opt to obtain technical and / or

²Birbhum, Jalpaiguri, Kolkata, Murshidabad and Purulia.

vocational skills instead of continuing with formal education, WBSCVE&T gives affiliation of VTCs at existing educational institutes. On application by institutions, affiliation is given after verification of documents submitted with the applications. After affiliation, WBSCVE&T provides non-recurring grants for procurement of machinery and equipment to run affiliated trade courses.

West Bengal State Council of Technical Education Act (Act), 1995, required WBSCTE to undertake surveys in various fields of technical education and make forecasts of required growth and development in technical education. Such survey was to provide an objective basis for effective and efficient planning for the Department. Eleventh Five Year Plan (2007-12) has also emphasized interactive planning at state, district and block levels to ascertain requirement of skill and technical educational facilities in all parts of the state and for all sections of people. Performance of the Department has been assessed in the backdrop of the above requirements. Audit findings are presented in the following sections.

Audit findings

4.7 Survey and planning

Department, contrary to requirements outlined in the Eleventh Five Year Plan document, did not have any systematic planning in the form of annual targets to achieve objectives of spread of education to all parts of State and sections of people. No survey as envisaged in the Act was found to have been conducted by WBSCTE. During entry conference (April 2013), the Department admitted that no survey was conducted before the establishment of a new ITI.

4.8 Adequacy of institutes and increase in reach of technical education

4.8.1 Polytechnics

The position of availability of polytechnic institutes during 2008-13 was as under:

Table No 4.1: Number of polytechnic institutes in Government and private sector

Year	Number of polytechnic institute		
	Govt./Govt. sponsored	Other than Govt.	Total
2008-09	38	11	49
2009-10	40	17	57
2010-11	40	25	65
2011-12	40	30	70
2012-13	40	40	80

Source: Records of Directorate of Technical Education & Training

It is evident that there was about four fold increase (11 in 2008-09 to 40 in 2012-13) in the number of private polytechnics during 2008-13 indicating spurt in the demand for technical education. There was, however, only a marginal increase of two Government sponsored polytechnics. The Department has planned to set up 21 new polytechnics in the state from the State Plan funds/ financial assistance from GoI, which were scheduled to be completed after 2012-13 and were in various stages of progress. Delay in transfer of land, non-availability of required area of land as prescribed by AICTE and delay in construction by the agencies etc. were factors behind inadequacy in the number of Government sponsored institutions.

4.8.2 ITIs/ ITCs

In accordance with thrust area identified for technical education in 11th Five Year Plan (2007-12), Department proposed to set up one ITI having an intake capacity of 190 trainees per year at each block that had no ITI/ITC. This necessitated setting up of 296 ITIs³ in the State during the plan period, though year wise targets were not mentioned. However, against the target of 296 ITIs⁴, only one new ITI was set-up whereas 12 Government sponsored existing ITCs were upgraded into ITIs. Number of ITIs increased from 31 in 2008-09 to only 44 in 2012-13 in the State. As of March 2013 against 53 ITIs/ ITCs (Government/Government sponsored) there were 59 private institutes in the States.

4.9 Adequacy of infrastructure in technical institutes and issues of functioning

The basic function of the Department is to provide diploma/post diploma level technical courses through polytechnics, craftsman training through ITIs/ITCs and vocational education mostly through secondary and higher secondary schools. Performance of Department in providing these services is discussed below.

4.9.1 Diploma level technical education through polytechnics

4.9.1.1 Compliance with AICTE norms

Before operationalisation, Polytechnic colleges are required to obtain approval of AICTE by fulfilling its norms and standards in terms of infrastructure as well as availability of faculty members. Scrutiny of functioning of 15 polytechnics, however, disclosed various issues of control failure and infrastructure deficiencies discussed as under:

As indicated in **Table 4.2** below, in four polytechnics, seven courses were started without fulfilling AICTE norms and standards.

³ 228 ITIs for uncovered blocks, 10 ITIs in SC blocks, five ITIs in ST areas, 24 ITIs in minority blocks, 19 ITIs for women and 10 ITIs in Border area blocks.

⁴ 24 ITIs for minority dominated blocks, 10 for SC dominated blocks, five for STs, 10 for Border area blocks, 19 for women and 228 in other blocks.

Table No. 4.2: Details of courses started without fulfilling AICTE norms & standards

Sl No	Name of polytechnic	Name of courses	Date of approval by AICTE	Started from academic year	Unfulfilled AICTE norms
Courses which are running for more than three years indicating students have already passed out from these courses					
1.	Bundwan Polytechnic, Purulia	Electrical Engineering	June 2009	2009-10	Workshop yet to be completed. Faculty not posted till the end of 2011-12.
		Mechanical Engineering			
2	Murshidabad Institute of Technology	Agricultural Engineering	October 2008	2008-09	Machinery and equipment not available and full time faculty not recruited as of May 2013.
		Electronic & Instrumentation		2009-10	
3	Purulia Polytechnic	Metallurgical Engineering	March 2009	2009-10	Required classrooms, Machinery and equipment are not available and foundation stone of the building for the course was laid on 24.09.13 after four years of commencing of the course.
Courses which have started in 2012-13					
4	Calcutta Technical School	Civil Engineering	05.04.2010	2012-13	Machinery and equipment not available and full time faculty not recruited as of March 2013.
5	Regional Institute of Printing Technology, Jadavpur	Multimedia Technology	26.03.2009	2012-13	Full time faculty not recruited as of April 2013. Equipment not available.

Source: Records of respective institutions

These courses had been approved by AICTE subject to fulfilment of some conditions, based on recommendations of State Level Committee under TE&T Department. However, norms could not be fulfilled even after lapse of three to four years from commencement of courses in five of the courses.

4.9.1.2 Utilisation of machinery

In five courses of four polytechnics, audit noted that sixteen items of machinery valuing ₹ 32.64 lakh were either out of order (eight items) or could not be utilised for lack of accessories (eight items) for periods ranging from one year to more than fifteen years as indicated in the table below:

Table 4.3: List of machines lying non-functional /non-utilised

SI No	Name of polytechnic/ course	Description of machinery	Non-functional/ idle since	Cost (in lakh)	Remarks
Jnan Chandra Ghosh Polytechnic					
1	Mechanical	Jolt-Tank QUIZ-M/C (Moulding Machine) (1)	2006	NA*	Out of order
2		Mysore Kirloskar Harihar Lathe Machine (4)	2005	8.00	
3		Staping Machine (2)	2006	0.40	
4		Plazma Cutting Machine	NA	NA	
5		Tarnado-250, MIG-400, ADOR-MIG (Submerge), ADOR-MIG 151, ADOR TIG	1992	NA	
6		Cochran Boiler	NA	NA	
7		N2 Chamber Structure	Last 10 years	NA	
8		V-Notech Venturimeter	Last 5 years	NA	
Sheikhpara ARM polytechnic					
9	Food processing	Ice cream homogenizer	November 2007	1.53	Machinery could not be utilised due to non-purchase of accessory equipment like churner and pasteurizer owing to fund constraints.
10	Medical Laboratory Technology	Electrophoresis	March 2010	4.00	Non-purchase of accessories.
Shri Ramakrishna Mission Silpa Vidyapith at Siuri					
11	Civil Engineering	Autoclave for testing of soundness of cement	March 2010	0.61	Due to non supply of mould (parts).
Murshidabad Institute of Technology, Berhampore					
12	Mechanical	CNC Milling Machine	1998	10.00	Lack of accessories
		CNC Lathe	2013	5.00	
		Center Lathe (4 nos)	2000	0.80	
	Carpentry	Thickness Plainer	1999	0.30	
	Mechanical & Civil	Venturimeter, Notch Apparatus, Orifice Meter, Equipments for Testing Theorem of Bernauli	2009	2.00	Equipments are in damaged condition.

*NA- Not available (Source: Records of respective institutions)

It was seen that no action was taken by the institutions to bring this to the notice of the Department.

4.9.1.3 Implementation of schemes for development of diploma level technical education

(i) Non-utilisation of Funds

- Audit scrutinised implementation of four schemes for improving technical education facilities viz. construction of new polytechnics (funded by the State Government), construction of girls' hostel (₹ 26 crore sanctioned by GoI), upgradation of existing polytechnic (₹ 56.32 crore approved by GoI) and Community Development through Polytechnic (CDTP) scheme (₹ 9.06 crore released by GoI) all funded by MHRD, GoI. Out of ₹ 42.86 crore⁵ released on three schemes during the period 2009-13, ₹ 19.80 crore was released directly to polytechnic institutions during 2009-11, while during 2011-13 subsequent instalments (₹ 23.06 crore⁶) were released to GoWB for onward release to institutions. State Government, however, could not disburse funds till June 2013 due to non-creation of the necessary head of account for further disbursement to the polytechnics. Consequently, funds could not be utilised and Utilisation Certificates could not be submitted to GoI leading to non-release of subsequent instalments of ₹ 48.52 crore⁷ by GoI.
- Out of ₹ 1.08 crore received under two other central schemes⁸ by eight test checked polytechnics, ₹ 48.09 lakh (44 per cent) could not be utilised by the polytechnics as of April 2013 for various periods ranging from 15 months to more than five years.

(ii) Physical progress in implementation:

Physical progress in implementation of some of these schemes is discussed in the subsequent paragraphs.

Construction of Women's Hostel: Under centrally sponsored scheme, MHRD released ₹ 15.10 crore to 26 polytechnics (₹ 12.40 crore for 26 polytechnics as the first instalment, six of whom received second instalment of ₹ 2.70 crore) out of sanctioned assistance at the rate of ₹ 1 crore per hostel. Subsequent instalments were to be released on submission of utilisation certificate of the first instalment. No targets were fixed by GoI/State Government for completion of the work. Works entrusted to PWD since 2009-10 have been progressing very slowly; 21 hostels were still under construction with progress of work varying from 10 to 80 per cent⁹ and no work has been taken up in five¹⁰ cases (as of January 2013). Among the test checked polytechnics, work was not taken up in one (Falakata Polytechnic) due to non acquisition of land. The Directorate stated (June 2013) that in some cases work

⁵ Construction of women's hostel- ₹ 15.10 crore, upgradation of polytechnics- ₹ 18.70 crore, Community Development through Polytechnics- ₹ 9.06 crore.

⁶ Construction of women's hostel- ₹ 2.9 crore, upgradation of polytechnics- ₹ 15.80 crore, Community Development through Polytechnics- ₹ 4.36 crore.

⁷ ₹ 82.32 crore approved minus ₹ 33.80 crore released.

⁸ Modernization and Removal of Obsolescence Scheme (MODROBS- received between March 2007 to May 2011 and Persons with Disability Scheme (PWDS) received more than five years ago.

⁹ Nine polytechnics had progress of works in the range of 10 to 40 per cent, nine had 41 to 60 per cent and three had above 60 per cent.

¹⁰ Cooch Behar Polytechnic, Darjeeling Polytechnic, MBC Institute of Engineering & Technology, Bardhaman, Falakata Polytechnic and Malda Polytechnic.

could not be started timely after receipt of funds from MHRD due to delay in opening of bank accounts and subsequent release in favour of PWD. Slow progress of works coupled with non-submission of UC further delayed receipt of Central funds which in turn delayed creation of intended assets and accrual of benefits there from.

Community Development through Polytechnic (CDTP): CDTP launched in February 2009 was contemplated with a view to bridging gap in skilled man power, technology divide as well as consequent gaps in earning capacity between urban and rural populations. The scheme envisaged use of facilities in polytechnics to create trained manpower. Main objectives of this scheme *inter alia* were to :

- carry out need assessment surveys to assess technology and training needs;
- impart skill development training to target groups;
- disseminate appropriate technologies for productivity enhancement;
- provide technical and support services to rural masses and slums dwellers and
- create awareness among target groups about technological advancement and contemporary issues of importance.

Performance of nine test checked polytechnics in implementation of CDTP is shown in **Appendix 4.2**. It emerges that during 2010-13, achievements of activities were far below targets with shortfalls ranging from seven to 93 *per cent*. However, this under-performance should be viewed in the perspective of non-release of GoI funds by State Government during 2011-13 as discussed in para (i) above.

4.9.2 Craftsman training through ITIs

4.9.2.1 Courses without NCVT affiliation

To impart technical education in ITIs, affiliation is to be obtained for trade courses from the NCVT, an advisory body set up by GoI, for prescribing standard and curricula for craftsmen training. Audit noted that in five¹¹ out of 10 test-checked ITIs, four trade courses¹² were not approved by NCVT.

4.9.2.2 Upgradation of ITIs into Centre of Excellence (CoE)

During 2005-11, initiatives were taken to upgrade ITIs into Centre of Excellence (CoE) in a selected trade course through domestic funding¹³, World Bank funding¹⁴ and Public Private Partnership (PPP) mode. This was implemented in 41 ITIs¹⁵ during 2005-11, out of which eight¹⁶ were test checked. Audit noted the following in implementation of the scheme.

¹¹ ITIs at Purulia, Berhampore, Women ITI Kolkata, ITI, Gariahat and ITI, Tollygunge.

¹² Electrical Trade in ITI Purulia (six units of Broad Based Basic Training (BBBT)) and Berhampore (six units of BBBT) and automobile trade ((six units of BBBT) in ITI Gariahat, Cutting & Sewing' trade of one unit in ITI Tollygunge and Construction & Wood Working (BBBT) in Women ITI Kolkata.

¹³ Funds shared between Centre and State in 75:25.

¹⁴ This World Bank funded scheme was named Vocational Training Improvement Project (VTIP).

¹⁵ Domestic funding -three, World Bank funded -10 and PPP-28.

¹⁶ World Bank funded: ITI Purulia, Domestic funded: ITI, Tollygunge, ITI Gariahat and PPP: ITI Physically Challenged, Kolkata, Saraju Prasad ITI, Purulia, ITI Suri, Birbhum, ITI Jalpaiguri and ITI Alipurwar, Jalpaiguri.

- In four¹⁷ ITIs, trade courses¹⁸ not having NCVT approval were selected for CoE.
- In another case where Women ITI Kolkata was selected as CoE for Construction and Wood Working (CWW) course, NCVT in a mid-term appraisal of the scheme in 2012-13 stated that the ITI did not have adequate building, class room, workshops etc. (it was being run from a non-standard room/ workshop in adjacent Gariahat ITI) required for a CoE. It also stated that the selected trade course for CoE was totally unsuitable for women.

Thus, implementation of the scheme was affected by planning deficiencies.

4.9.2.3 Procurement of machinery/equipment through Central Purchase Committee

The machinery/equipment/tool for running/up-gradation of trade courses in ITIs/ITCs are normally purchased by authority of the institute from allotted funds. During 2008-10, purchases of ₹ 21.30 crore were made by the Directorate of Industrial Training (DIT) through Central Purchase Committee (CPC) and machinery/equipment/tools supplied to ITIs. However, it was observed that machinery worth ₹ 1.18 crore was supplied to three ITIs who either did not have requisite infrastructure or manpower or the trade course to put the same to meaningful use as shown in the following table.

Table 4.4: Unplanned procurement of machinery by DIT

Name of the institution	Particulars of machineries	Amount (₹ in lakh)	Reason for idleness
Saraju Prasad ITI, Purulia	CNC Turning Centre Machines (Model DX 250-1000)	24.20	Not having requisite power supply connection, absence of trained instructor to operate the machine and other related infrastructure.
	CNC Milling Machines (Model VMC850i)	23.13	
Jalpaiguri ITI	CNC Turning Centre Machines (Model DX 250-1000)	24.21	Fitter Trade course not available.
	CNC Milling Machines (Model VMC850i)	23.13	
ITI, Satish Chandra, Burdwan	CNC Milling Machines (Model VMC850i)	23.13	
	TOTAL	117.80	

¹⁷ ITIs at Purulia, Berhampore, Women ITI Kolkata (World Bank funded) and ITI Gariahat (domestic fund)

¹⁸ Electrical Trade' in ITI Purulia (six units) and Berhampore (six units) and automobile trade (six units) in ITI Gariahat and Construction & Wood Working in Women ITI Kolkata.

Similarly, 342 machines worth ₹ 0.61 crore were supplied to 21 ITIs though neither had the Institutes requisitioned these machineries nor were related trade courses available with the Institutes (**Appendix 4.3**).

4.9.3 Vocational Education and Training through VTCs

For setting up Vocational Training Centres (VTCs) for students of class VIII to XII, educational institutions are required to obtain affiliation from West Bengal State Council of Vocational Education & Training (WBSCVE&T) by submitting requisite documents. After affiliation, WBSCVE&T provides non recurring grants for procurement of machinery and equipment to run the affiliated trade courses. Following observations were made by audit in this regard.

- There was no system of inspection/survey by WBSCVE&T before affiliation of a school as VTC. Test check showed that in 21 schools in Purulia, 23 out of 54 affiliated trade courses were not running (*vide Appendix 4.4*). This was attributed to non-availability of sufficient number of fresh students and non-availability of requisite numbers of qualified teachers/instructors. Further, rural students were unwilling to take admission to VIII+ trade courses as basically those courses meant for self-employment and the training programmes are not tagged with Government assistance or bank loan facility.
- Scrutiny of records revealed that as of March 2013, out of 3844 institutions affiliated by WBSCVE&T, 280 were de-affiliated within one to four years of their affiliation for various reasons. Out of 280 institutions, 74 had been provided with non-recurring grants amounting to ₹ 2.33 crore for infrastructure, of which, grants of only ₹ 0.13 crore could be recovered from 11 institutions which had not initiated the required trade courses. For the rest, either amounts given as grants had to be recovered or instruments, if any, purchased from grants had to be taken back by the Vocational Directorate or WBSCVE&T for alternative use. No action, however, was found to have been taken by either.
- Department released ₹ 3.18 crore on Short Term Vocational Training (STVT) to WBSCVE&T for further disbursement to 182 STVT Centres during 2008-12, of which ₹ 51.60 lakh remained unutilised (April 2013) as WBSCVE&T failed to release the funds to 26 STVT Centres.

4.10 Human Resources Management

An analysis of norms of AICTE for posting of various categories of staff, sanctioned strength *vis-à-vis* men-in-position pointed to shortages in man power as discussed below:

4.10.1 Sanctioned staff strength and men in position

Position of sanctioned staff strength and men in position as of March 2013 is given in the table below:

Table No. 4.5: Sanctioned strength *vis-à-vis* men in position

Directorate	Name of the office/ institution	Category of staff	Sanctioned Strength	Men in position	Vacancy (per cent)
Directorate of Technical Education and Training	Directorate office	Group 'A'	14	12	2 (14)
		Group 'B', 'C' & 'D'	43	31	12 (28)
	Polytechnics Institutes	Teaching	1436	678	758 (53)
		Teaching Supporting	897	284	613 (68)
		Non-teaching	1248	695	553 (44)
Directorate of Industrial Training	Directorate office	Group 'A'	56	19	37 (66)
		Group 'B', 'C' & 'D'	120	80	40 (33)
	Government ITIs	Teaching Staff other than Instructor	266	167	99 (37)
		Instructor	1500	606	894 (60)
		Non-Teaching Staff	1110	550	560 (50)
Directorate of Vocational Education and Training	Directorate office	Group 'A'	24	7	17 (71)
		Group 'B', 'C' & 'D'	42	13	29 (69)
		Total	6756	3142	3614 (53)

Source: Information provided by concerned directorates

As seen from the table, directorates have an overall shortfall of 53 *per cent* which is a matter of concern. In polytechnics and ITIs, shortage in teaching staff varied from 37 to 60 *per cent* affecting quality of technical education in the State.

4.11 Management of financial resources

4.11.1 Financial outlay and expenditure

Budget preparation is a process where inputs from lower level are to be given due consideration. Audit noted that this process was not followed in test checked 25 units¹⁹ in four districts, where no inputs were taken from the lower level units. Director of Industrial Training stated (June 2013) that budget provisions were made by adding 10 *per cent* to last year's budget provision without explaining the basis for this increase.

Analysis of budget provision *vis-à-vis* expenditure incurred by Department during 2008-13 (**Table 4.6**) indicated that while there was not much variation between estimates and expenditure in respect of non-plan expenditure, there were more than 50 *per cent* savings in each of the three years from 2010-11 to 2012-13 in respect of plan expenditure. This was mainly because of non achievement of plan targets in respect of setting up of ITIs as discussed in paragraph 4.8.1.2.

¹⁹ 15 polytechnics and 10 ITIs

Table 4.6 : Statement of expenditure against budget provisions

(Rupees in crore)

Year	Budget provision		Expenditure		Percentage of savings	
	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan
2008-09	76.72	137.00	73.80	131.45	(-) 4	(-) 4
2009-10	110.05	208.14	114.87	190.83	4	(-) 8
2010-11	117.98	390.63	129.42	168.34	10	(-) 57
2011-12	135.44	406.64	142.54	186.61	5	(-) 54
2012-13	175.51	471.84	150.84	218.86	(-) 14	(-) 54
Total	615.70	1614.25	611.47	896.09		

Source: Appropriation Accounts prepared by the office of the AG (A&E)

4.11.2 Rush of expenditure

Rule 389A of West Bengal Financial Rules provides that rush of expenditure particularly in the closing month of the financial year will be regarded as a breach of financial regularity. A review of VLC²⁰ data for 2008-13 revealed that 46 to 71 per cent of expenditure was incurred by the Department in the last quarter of the respective financial years, while expenditure in March during this period ranged from 24 to 48 per cent of the year's expenditure, indicating rush of expenditure at the end of the financial year.

Table 4.7: Expenditure incurred in the last quarter as well as March of each financial year

(Rupees in crore)

Year	Total expenditure	Expenditure during last quarter		Expenditure in March	
		Amount	Percentage	Amount	Percentage
2008-09	205.25	145.92	71	99.20	48
2009-10	305.70	210.54	69	117.05	38
2010-11	297.76	136.10	46	70.98	24
2011-12	329.15	167.36	51	103.88	32
2012-13	369.70	178.63	48	110.66	30

Source: VLC Data of respective years maintained by AG (A&E)

4.11.3 Irregularities in collection and deposit of Government revenue

Provisions of West Bengal Treasury Rules 2005 (WBTR) require that head of an office²¹ where money is received on behalf of the Government must give the payer

²⁰ Voucher Level Computerisation database compiled by the Office of the AG (A&E), WB

²¹ Or an officer authorised by the head of the office.

a receipt. Money so collected is to be entered in cash book and deposited in treasury/ bank within the next three working days. Rules also provide that machine-numbered receipt books in T.R. Form No. 6 is to be obtained from the head treasury of the district concerned and only these forms are to be used for collection of revenue. Receipt Books are to be kept under lock and key and the books received and utilised should be properly accounted for. Audit noted deviations from these provisions as detailed below:

- One Polytechnic viz. Shri Ramakrishna Silpa Vidyapith Polytechnic, Suri printed receipt books locally instead of obtaining them from the treasury. The polytechnic did not also keep stock account of such receipt books. Further, instead of recording collected revenue in the Cash Book on the date of collection and depositing it in Government account within three days, it was entered in Cash Book on the date receipts were deposited into Government account. This delay ranged from three to 40 days during which period receipts remained unaccounted for. The practice was in vogue since August 2009 and till March 2013, a sum of ₹ 14.65 lakh fees was collected and deposited in Government account. In absence of any check and monitoring exercise over the entire procedure, misappropriation of Government funds cannot be ruled out.
- Inordinate delays in deposit of Government receipts (₹ 2100 to ₹ 11.14 lakh) on account of hostel charges, tuition and admission fee, consultancy service charges, etc in five²² polytechnics and WBSCTE ranged from 18 days to four years.
- As of March 2013, ₹ 1.16 crore of Government revenue collected by six²³ units were yet to be deposited in Government account even eight months to four years after their collection. Retention of Government receipts is not only irregular but also fraught with the risk of misappropriation. The following individual cases were noticed in this regard:
 - ❖ In Jalpaiguri Polytechnic, ₹ 1.45 lakh received (20 July 2009) as revenue on account of hostel charges²⁴ were retained for 57 days and then deposited (15 September 2009) into a bank account maintained for hostel expenses instead of remitting into the Treasury on the order of the Principal.
 - ❖ In Jnan Chandra Ghosh Polytechnic, ₹ 0.41 lakh collected during 2008-13 from sale of tender forms were expended²⁵ (2008-13) instead of being deposited to Government account in violation of Rule 3.01 (2) of WBTR.
 - ❖ WBSCTE is responsible for counselling and allotment of seats for admission to various courses. Prior to 2008-09, admission fees in respect of Government

²² Jalpaiguri Polytechnic, Womens' Polytechnic, Jodhpur Park, Calcutta Technical School, Jnan Chandra Ghosh Polytechnic, North Calcutta Polytechnic.

²³ Lying since 2008-09 in Womens' Polytechnic, Jodhpur Park- ₹ 11.11 lakh, Calcutta Technical School- ₹ 1.15 lakh, Jnan Chandra Ghosh Polytechnic- ₹ 4.66 lakh, North Calcutta Polytechnic- ₹ 0.07 lakh, WBSCTE- ₹ 98.00 lakh (eight months to four years) and Jalpaiguri Polytechnic:- ₹ 1.45 lakh since July 2009.

²⁴ Includes hostel admission, hostel seat rent and hostel light charge.

²⁵ Repair of typing and Xerox machines, cost of cleaning, etc.

polytechnics were collected by respective polytechnics for remittance to Government account. However, during 2008-10 and 2012-13²⁶, WBSCTE collected admission fees for onward transfer to the concerned polytechnics for remittance to Government account. During this period, WBSCTE collected ₹ 3.06 crore in respect of admission fees of 21732 students in Government polytechnics, out of which only ₹ 2.08 crore were transferred (2008-10, 2012-13) and ₹ 98 lakh was still lying with WBSCTE for period ranging from three to four years.

4.11.3.1 Receipts on account of Internal Revenue Generation System in the State Polytechnics

With a view to meeting part of expenditure for maintenance of different machineries and equipments installed in polytechnics, Department introduced (December 1999) Internal Revenue Generation System in State Polytechnics by providing consultancy and testing works to private organisations/agencies using machinery and equipments installed at the polytechnics. The system was modified by Government in March 2007 for sharing of revenue generated between Government, institution and staff as stated under:

	Order of December 1999	As modified in the order of March 2007
For consultancy services	40 percent to be deposited into Government account.	40 per cent is to be deposited into Government account
	Remaining 60 per cent was to be shared among the teachers and staff who were involved in providing these services.	40 per cent of remaining 60 per cent was to be shared among the staff involving consultancy and testing works
Testing works		Entire revenue was to be deposited into Government account.
	20 per cent of revenue generated out of consultancy and testing works ²⁷ to be earmarked for 'institutional development' and 80 per cent to be deposited in the Government account	

The scheme was in operation in three (Jalpaiguri Polytechnic, Murshidabad Institute of Technology and Purulia Polytechnic) out of 15 Polytechnics audited. During 2007-13, ₹ 1.93 crore²⁸ was collected as revenue by three polytechnics without making any distinction between 'consultancy' and 'testing' works. Against ₹ 77 lakh

²⁶ During 2010-12 fee was collected by the institutes.

²⁷ This was only testing works in 1999 order

²⁸ Jalpaiguri Polytechnic - ₹ 1.49 crore, Murshidabad Institute of Technology - ₹ 0.25 crore and Purulia Polytechnic- ₹ 0.19 crore

to be deposited into Government account, three institutes deposited only ₹ 45.47 lakh²⁹.

Further, several ambiguities were noticed in the order issued in March 2007 as indicated below:

- The order stated that 40 per cent out of 60 per cent was to be shared among staff involved in consultancy and testing works and 20 per cent of remaining 60 per cent was to be set aside for “internal revenue generation purpose” for concerned institution. It was ambiguous as it was silent on utilisation of the remaining 40 per cent of the 60 per cent.

Further, though revenue sharing pattern for consultancy work and testing work were given separately, the order while fixing percentage of revenue to be shared by staff in case of consultancy work, stated that 40 per cent of remaining 60 per cent was to be shared among the staff involved in consultancy and testing works. The order, thus, was ambiguous.

- Though order stipulated setting aside 20 per cent of revenue generated for institutional development, no further guidelines on utilisation of these amounts were issued to the institutions.

Further, following irregularities in operation of the internal revenue generation system were also noticed:

- As proper account records like double entry cash book, staff-wise payment records were not kept for this purpose, the amount paid to staff involved in consultancy services, individual amounts earmarked as 'internal revenue generation purpose'/ 'institutional development' and expenditure incurred therefrom could not be ascertained. Consequently, adherence to the West Bengal Service Regulation stipulation to restrict monthly recurring remuneration and aggregate of such remuneration in a financial year to 20 per cent of basic for a month/year could not be verified.
- In Jalpaiguri Polytechnic, handling of cash related to the scheme was transferred (12 October 2007) from designated cashier to a laboratory assistant of the Institute; no record as to reasons behind such an order could be produced to Audit. The charge was reverted to the designated cashier on 14 February 2012. During this period of more than four years, only an unauthenticated statement of receipts and expenditure was available and no cash book was maintained. Consequently, audit could not vouchsafe these transactions though ₹ 1.09 crore was collected (as stated by the Institute) as consultation fees. Misappropriation of Government money in this case cannot be ruled out.

Further the Polytechnic, during January 2008 to July 2012 also engaged 25 to 41 contingency staff on part time/ contractual basis without any approval from Department. Expenditure of ₹ 59.62 lakh towards their remuneration was adjusted from the

²⁹ 40 per cent of ₹ 1.93 crore minus (₹ 28.01 lakh deposited by Jalpaiguri Polytechnic plus ₹ 9.97 lakh by Murshidabad Institute of Technology plus ₹ 7.49 lakh by Purulia Polytechnic)

revenue generated through consultancy and testing service. DTE&T constituted (August 2012) departmental enquiry committee to probe into the matter and in April 2013 it was referred to Internal Audit Wing of Finance Department for special audit. Matter is pending as of October 2013.

4.11.4 Unadjusted advances

It was noticed that ₹ 3.94 crore (including opening balances of ₹ 0.44 crore as on 1.4.2009) was advanced by West Bengal State Council of Vocational Education & Training to different nodal vocational authorities³⁰ for meeting exam related expenditure during 2009-13. Out of this, the authorities submitted vouchers for ₹ 1.13 crore as on March 2013 leaving unadjusted amounts of ₹ 2.81 crore (71 per cent).

4.11.5 Non-preparation of accounts by Councils

While WBSCTE accounts were in arrears since 2004-05, WBSCTE&T had not prepared their accounts since inception (May 2006).

4.12 Monitoring

Department had three separate directorates for governing technical education and training in the State. It institutionalised advisory and monitoring mechanism by forming two statutory councils (WBSCTE and WBSCTE&T) and a registered society (WBSCTV). Working of the system needed improvement as is evident from observations brought out in earlier paragraphs. Department has also not introduced any periodic reports/returns, calendar of regular review meetings and field inspections for monitoring. During Entry Conference (April 2013), the Secretary accepted the same.

4.12.1 Monitoring of Polytechnics

WBSCTE is entrusted with monitoring of functioning of Polytechnics. However, available records did not indicate that it was doing so. With proper monitoring, issues like courses being run without affiliation from appropriate body, costly equipments lying unutilised, etc. could have been addressed timely and effectively.

4.12.2 Monitoring of ITIs

DGET, GoI in its Training Manual for ITIs and ITCs, provides that there shall be a State Council corresponding to NCVT to deal with matters relating to industrial training which *inter alia* includes ensuring compliance to national policy, NCVT syllabi, equipment, establishing State Board of Examination for conduct of examination, arranging periodical inspection of the training institutes/centers in the State, etc.

In the State, though WBSCTV was formed in September 2010, it could not be made functional as necessary manpower was not provided despite sanction of 45 posts (February 2009). Consequently, WBSCTV's functions were being discharged through existing officials of DIT. This frustrated objectives of setting up of State Council and aspect of monitoring remained neglected.

³⁰ Designated polytechnics in districts including cost of furniture of ₹ 6.94 lakh

4.12.3 Monitoring of VTCs

WBSCVE&T is responsible for monitoring of VTCs. Though it is discharging some of the functions assigned to it, monitoring activities were compromised owing to lack of manpower.

Further, with a view to monitoring administrative and academic activities of VTCs, Department created (August 2009) Vocational Education & Training Directorate with six Regional Offices (RO) at Kolkata, Bardhaman, Hooghly, Jalpaiguri, Kolaghat (Purba Medinipur) and Malda. Directorate was to provide necessary help and expertise to different VTCs and to inspect the centres for compliance with Government norms. Forty eight posts were created (August 2009) for six ROs, each being headed by a District Officer (DO) and having seven other staff. Though separate buildings were constructed (at a cost of ₹ 3.59 crore³¹) between November 2011 and December 2012 in respect of four ROs (Malda, Kolkata, Bardhaman and Hooghly), buildings were non functional as of July 2013 due to non posting of required personnel (out of required 32 staff only four Gr. D staff were in position). Thus, asset worth ₹ 3.59 crore could not be put to intended use due to non-posting of requisite manpower.

4.13 Evaluation

Department did not undertake evaluation of the schemes operated by it during 2008-13. Thus, impact of the schemes being operated by Department was not ascertainable, nor were shortcomings assessable to it to plan for course corrections.

4.13.1 Campus placement

Training and Placement Cells were set up at Directorates level of DTET and in all polytechnics and ITIs. Placement of students during the last five years at Directorate level and at test-checked institutes is indicated in the table below.

Table 4.8: Students placed during last five years

Year	Organisation participated			Number of students appeared for placement			Number placed			Percentage of placement
	Directorate level	Institute level	Total	Directorate level	Institute level	Total	Directorate level	Institute level	Total	
Students passed from polytechnics										
2008-09	19	45	64	3388	341	3729	308	166	474	13
2009-10	16	129	145	4112	865	4977	350	520	870	17
2010-11	18	114	132	4556	975	5531	628	553	1181	21
2011-12	16	116	132	3200	976	4176	332	481	813	19
2012-13	10	72	82	5516	716	6232	633	213	846	14
Students passed from ITIs										
2008-09	3	51	54	1029	574	1603	785	433	1218	76
2009-10	2	65	67	234	962	1196	54	802	856	72
2010-11	6	59	65	1150	1257	2407	281	950	1231	51
2011-12	5	61	66	913	1228	2141	100	898	998	47
2012-13	5	NA		1135	NA		158	NA		

Source: Information provided by DTET and the test checked polytechnics

³¹ Including cost of furnitures of ₹ 6.94 lakh

From the above table, it would be seen that only 13 to 21 *per cent* of students of polytechnics who participated in placement process were offered placements, while for students who passed out from ITIs, percentage of students getting placements was somewhat higher, though it declined from 76 to 47 *per cent* during the last five years.

4.14 Internal Control

4.14.1 Absence of Departmental Manual

Department did not prepare a manual prescribing procedure of work responsibility structure and control mechanisms.

4.14.2 Absence of internal audit

Internal audit is an important management tool to examine and evaluate the level of compliance with Departmental rules and procedures. Department did not have an Internal Audit Wing. As such, it did not have any mechanism to identify inherent risk areas in its system.

4.15 Summary

Evaluation of various aspects of functioning of the Technical Education & Training Department highlighted the deficiencies in the functioning of the department and directorates under it which affected the delivery of technical education system in the State.

Department did not conduct surveys to assess demand and gaps in respect of technical education and formulate its plan to fill gaps in various districts and blocks.

Though 11th Plan had set targets of setting up 296 ITIs, Department could set up only one new ITI during the last five years. Proliferation in the number of private polytechnics indicated a spurt in demand for the same, but Department could set up only two polytechnics against the target of 21 set by it during this period.

Functioning of existing institutions was found to be handicapped by various operational deficiencies and laxity in management. The All India Council of Technical Education norms and standards prescribed especially for equipment and manpower were not adhered to compromising the quality of education. In craftsman training, some trade courses were being run without any affiliation from National Council for Vocational Training thereby restricting job prospects of successful trainees. Substantial expenditure on machinery/ equipment was rendered unproductive as many machines and equipment were purchased without assessing requirement and availability of necessary infrastructure and rendering them idle. There were noticeable shortages in posts of teachers, which restricted activities of the councils.

As regards financial management, it was found that central scheme funds remained undisbursed by State Government thereby affecting implementation of schemes meant for improving infrastructure for technical education. Control on collection and deposit of revenues from polytechnics was deficient leading to various instances of violation of financial rules.

Thus, broad priority areas like increasing the reach of technical education through interactive planning at all levels, re-designing of technical and vocational education etc. as envisaged in the 11th Plan were not translated into reality as Department fell short in responding adequately to increasing demands for technical education during last five years.

4.16 Recommendations

- ▶ *Department may undertake periodic surveys to collect data for realistic planning.*
- ▶ *Immediate steps should be taken to apply AICTE norms and standards to polytechnics and to affiliate trade courses in ITIs with the NCVT.*
- ▶ *Purchases of machinery/equipment should be made after proper assessment of requirements and availability of manpower and infrastructure to utilise them.*
- ▶ *Department should institute an effective system for monitoring by the directorates of institutes under its jurisdiction and exercise proper control over all its functions and activities.*
- ▶ *Internal control including internal audit should be strengthened to prevent violations of financial rules and procedures.*

The matter was referred to the Government in September 2013; reply is, however, awaited (December 2013).

Kolkata
The 17 APR 2014


(MADHUMITA BASU)
Principal Accountant General
(General and Social Sector Audit)
West Bengal

New Delhi
The 21 APR 2014


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India