



**Report of the
Comptroller and Auditor General of India
on
General and Social Sector
for the year ended March 2014**



**Government of West Bengal
Report No. 2 of 2015**

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Preface

This Report on General and Social Sector for the year ended March 2014 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

This Report contains significant results of the performance audit and compliance audit of departments and autonomous bodies of the Government of West Bengal under the General and Social Sector including Correctional Administration, Finance, Judicial, Health & Family Welfare, Higher Education, Home, Information & Cultural Affairs, Land & Land Reforms, Minorities Affairs & Madrasah Education, Panchayat & Rural Development, Public Health Engineering, School Education, Urban Development and Women & Child Development and Social Welfare Departments. However, Backward Classes Welfare, Civil Defence, Planning, Disaster Management, Fire & Emergency Services, Food & Supplies, Housing, Labour, Law, Mass Education Extension & Library Services, Municipal Affairs, Parliamentary Affairs, Personnel & Administrative Reforms, Refugee Relief & Rehabilitation, Self Help Group & Self Employment, Sports, Statistics & Programme Implementation, Technical Education & Training and Youth Services Departments are not covered in this report on General and Social Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Chapter 1

Overview of the General and Social Sector

Chapter 1: Overview of the General and Social Sector

1.1 About this Report

This Report covers matters arising out of audit of State Government Departments and Autonomous Bodies under the General and Social Sector

The primary purpose of this Report is to bring to the notice of the Legislature, important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

The Report has been organised in three chapters as under:

- Chapter 1, in addition to explaining the authority, audit jurisdiction, planning and extent of audit, provides a brief analysis of the expenditure of the Departments under the General and Social Sectors for the last five years, response of Government to draft paras/ Performance Audits and follow up action on Audit Reports.
- Chapter 2 of this Report contains observations of Performance Audit on Social/ General Sector activities. This year Performance Audits on Modernisation of Police Force in West Bengal, Working of Burdwan University, Implementation of Schemes and Acts relating to protection and welfare of girl child and Implementation of National Rural Drinking Water Programme by the Public Health Engineering (PHE) Department have been included in the Report. Besides, Information Technology (IT) audit of Hospital Management Information System (HMIS) and Store Management Information System (SMIS) has also been included in this chapter.
- Chapter 3 contains significant observations arising out of Compliance Audit of various Departments and their functionaries.

1.2 Profile of the General and Social Sector and audit jurisdiction

There are 61 Departments in the State, headed by Additional Chief Secretaries/ Principal Secretaries/ Secretaries, who are assisted by Directors/ Commissioners and subordinate officers. Office of the Principal Accountant General (General & Social Sector Audit), West Bengal conducts audit of 2257 units of various levels in 34 Departments under General and Social Sectors. Besides, this office audits 125 bodies/ authorities under these two sectors either substantially financed from the Consolidated Fund of the State or audit of which have been entrusted by the Government under various sections of the CAG's DPC (Duties, Powers and Conditions of Service) Act, 1971. List of the Departments, autonomous bodies and companies under the audit jurisdiction of the office of the Pr. AG (G&SS Audit), West Bengal is shown in *Appendix 1.1*.

Trend of expenditures in major Departments under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal during 2009-14 is shown in **Table 1.1**.

Table 1.1: Trend of expenditures of the Departments under the audit jurisdiction of Pr AG (G&SS Audit), WB with annual expenditure exceeding ₹ 100 crore

(₹ in crore)

Name of the Department	2009-10	2010-11	2011-12	2012-13	2013-14
Backward Classes Welfare	543.35	581.93	798.86	917.58	914.16
Correctional Administration	147.65	157.21	155.06	165.92	186.42
Development and Planning	310.26	414.39	368.89	284.24	271.87
Disaster Management	386.92	457.96	1367.55	478.17	493.58
Finance	38245.46	49233.02	55517.95	55038.79	66944.10
Fire & Emergency Services	171.32	178.78	180.41	194.33	225.29
Food & Supplies	2250.87	1738.14	2327.77	3004.44	2707.30
Health and Family Welfare	3108.59	3340.46	3831.58	3901.64	4723.99
Higher Education	1509.75	1814.37	2014.74	2016.97	2444.05
Home	3030.04	3446.60	3637.03	3815.12	4398.54
Housing	149.38	195.97	196.06	468.92	645.37
Information and Cultural Affairs	100.18	101.65	92.44	133.91	152.72
Judicial	293.66	386.43	412.39	454.32	466.78
Labour	340.20	415.35	369.85	383.48	505.42
Mass Education Extension and Library Services	153.43	172.90	126.77	202.36	198.82
Minority Affairs and Madrasah Education	463.34	804.75	808.56	1356.33	1746.10
Municipal Affairs	2221.68	2649.81	2600.56	3046.66	3265.59
Panchayat and Rural Development	3234.06	3052.83	3750.38	5091.40	6605.50
Public Health Engineering	786.67	480.41	630.76	1009.33	1354.22
School Education	9721.98	11608.73	12881.41	13849.86	14500.99
Self-Help Group & Self-Employment	101.96	131.37	135.48	164.80	198.71
Technical Education & Training	304.59	293.73	322.83	366.21	468.12
Others ¹	477.25	533.40	560.47	691.41	795.98
Total	68052.59	82190.19	93087.8	97036.19	114213.62

Source: Voucher Level Computerisation (VLC) database maintained by the Office of the Pr. AG (A&E), West Bengal

1.3 Authority for audit

Authority for audit by the C&AG is derived from articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 (DPC Act). C&AG conducts audit of expenditure of State Government Departments under Section 13² of the C&AG's DPC Act. CAG is the sole auditor in respect of the Autonomous Bodies, which are audited under sections 19 (2), 19 (3)³ and 20 (1)⁴ of the DPC Act. In addition, C&AG also conducts audit of other autonomous bodies

¹ Others include Civil Defence, Law, Parliamentary Affairs, Governor's Secretariat, Council of Ministers, Personnel & Administrative Reforms, Legislative Assembly Secretariat, Refugee Relief & Rehabilitation and Sports & Youth Services

² Audit of (i) all expenditure from the Consolidated Fund of State (ii) all transactions relating to Contingency Funds and Public accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets & other subsidiary accounts.

³ Audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations or as per request of the Governor of the State in the public interest.

⁴ Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the Government.

which are substantially financed by the Government under Section 14⁵ of DPC Act. Principles and methodologies for various audits are prescribed in the Regulation of Audit & Accounts, 2007, Auditing Standards and Performance Audit guidelines issued by the Indian Audit & Accounts Department.

1.4 Planning and conduct of Audit

Compliance Audit is conducted as per the annual audit plan. Units for audit are selected on the basis of risk assessment viz basis of topicality, financial significance, social relevance, internal control system of the units, occurrence of defalcation/ misappropriation/ embezzlement as well as findings of previous Audit Reports. Apart from the above parameters, all departmental, important directorates and district level units are audited annually so that funds flow to their subordinate formations comes to the notice of Audit.

Inspection Reports are issued to the heads of units after completion of audit. Based on replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed further as draft paragraphs for inclusion in the Audit Report.

In case of Performance Audit, objectives and criteria are framed and discussed in Entry Conferences with the concerned organisation. After conducting audit, the draft report is issued to the concerned Department. Observations arising out of audit effort are also discussed with the Departmental heads in Exit Conference.

Formal replies furnished by the Department as well as views expressed by the Heads of Departments in Exit Conferences are carefully considered while finalising the material for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

1.5 Response of the departments to draft audit paragraphs

Regulation of Audit & Accounts, 2007 stipulates that responses to draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India should be sent within six weeks⁶.

Draft paragraphs are forwarded to the Secretaries of the concerned Departments drawing attention to the audit findings and requesting them to send their response within prescribed time frame. It is also brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller & Auditor General of India, which are placed before the Legislature, it would be desirable to include their comments in the matter.

⁵ Several non-Commercial Autonomous/ Semi-Autonomous Bodies, established to implement Schemes for employment generation, poverty alleviation, spread of literacy, health for all and prevention of diseases, environment etc. and substantially financed by the Government, are audited under Section 14.

⁶ State Government's Finance (Budget) Department, in its order dated June 1982, however, directed all the Departments to submit their responses to proposed draft paragraphs within one month.

Draft Paragraphs proposed for inclusion in this Report were forwarded to the Secretaries concerned between May 2014 and November 2014 through letters addressed to them personally. The concerned Departments/ Directorates did not send replies to seven out of 15⁷ Paragraphs/ Performance Audits featured in Chapters 2 and 3.

The responses of concerned Departments/ Directorates as well as replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

1.6 Follow up on Audit Reports

After tabling of the Reports of the C&AG of India in the State Legislature, the State Government Departments are required to submit *suo motu* replies to the audit observations within one month. Review of outstanding replies on paragraphs included in the C&AG's Reports on the Government of West Bengal up to 2010-2011 revealed that replies on 218 paragraphs pertaining to the period 1981-82 to 2010-11 involving 42 Departments (excluding synoptic paragraphs involving a number of Departments) remained outstanding as of November 2014 (*Appendix 1.2*). Out of 218 paragraphs, nine paragraphs pertaining to 2008-09 and 2010-11 were selected for discussion by Public Accounts Committee (PAC), while remaining 209 paragraphs pertaining to the period 1981-82 to 2010-11 have not been selected.

As stipulated in the Rules of Procedure of the PAC, the administrative Departments were required to take suitable action on the recommendations made in the Reports of PAC presented to the State Legislature and submit comments on action taken or proposed to be taken on those recommendations within six months.

Action Taken Notes on 38 Reports of the PAC, presented to the Legislature between 1991-92 and 2010-11 had not been submitted by 20 Departments⁸ to the Assembly Secretariat as of July 2014. Out of these, 33⁹ Reports of the PAC had suggested recovery, disciplinary action, etc. A few significant cases are elaborated in *Appendix 1.3*.

Thus, action taken by administrative Departments on the recommendations of the PAC was found to be inadequate and wanting.

⁷ Excluding paragraphs of general nature each involving a number of Departments

⁸ Agriculture, Finance, Finance (Taxation), Fisheries, Home (Constitution & Election), Housing, Higher Education, Irrigation and Waterways, Municipal Affairs, Panchayats and Rural Development, Public Health Engineering, Public Works, Public Works (Roads), School Education, Social Welfare, Transport, Urban Development, Health & Family Welfare and Co-operation Departments

⁹ 1st PAC Report 1991-92, 14th PAC Report 1993-94, 23rd PAC Report 1998-99, 36th PAC Report 1999-2000, 37th PAC Report 1999-00, 3rd PAC Report 2001-02, 4th PAC Report 2001-02, 14th PAC Report 2002-03, 18th PAC Report 2003-04, 29th PAC Report 2004-05, 48th PAC Report 2005-06, 1st PAC Report 2006-07, 4th PAC Report 2006-07, 9th PAC Report 2006-07, 10th PAC Report 2007-08, 12th PAC Report 2007-08, 15th PAC Report 2007-2008, 16th PAC Report 2007-08, 19th PAC Report 2008-09, 21st PAC Report 2008-09, 27th PAC Report 2008-09, 32nd PAC Report 2010-11, 33rd PAC Report 2010-11, 34th PAC Report 2010-11, 36th PAC Report 2010-11, 38th PAC Report 2010-11, 29th PAC Report 2009-10, 3rd PAC Report 2012-13, 4th PAC Report 2012-13, 5th PAC Report 2012-13, 6th PAC Report 2012-13, 8th PAC Report 2013-14 and 9th PAC Report 2013-14.

1.7 Recovery at the instance of Audit

Instances were noticed where administrative departments/ subordinate functionaries responded actively and promptly to audit observations and took corrective actions. In the following two significant cases, such actions led to recovery of Government money.

Table: 1.2: Instances of recovery of Government money at the instances of audit

Name of the Department/ functionary	Amount recovered	Details of the case
Kolkata Metropolitan Development Authority (KMDA), Urban Development Department	₹ 191.20 lakh	<p>Section 40 of West Bengal Value Added Tax (WBVAT) Act 2003, lays down that any person responsible for paying any dealer for execution of works contract, wholly or partially in pursuance of a contract between such dealer and the contractors (Govt. etc.) shall at the time of payment, deduct an amount towards Sales tax at source (STDS) equal to two <i>per cent</i> when such contractor is registered under WBVAT Act. STDS is required to be deducted from gross bill and accounted for its payment of VAT to the Government by and on behalf of the contractor.</p> <p>Scrutiny (November 2013) of records of KMDA¹⁰, which is involved in development of housing and other infrastructure¹¹ in and around Kolkata, revealed that a construction work viz “Vivekananda Flyover project” was awarded (February 2009) to a private contractor on a turn-key basis at a tendered cost of ₹ 165.47 crore. The tendered cost <i>inter alia</i> included provision for deduction of STDS and other taxes payable to the Government of West Bengal. As of November 2013, the work was in progress¹² and a payment of ₹ 106.59 crore had been made to the contractor upto 17th Running Account (RA) bill. It was noticed in audit that apart from 1st and 2nd RA bills¹³, no deduction towards STDS which worked out to ₹ 1.73 crore¹⁴ was made while making payments to the contractor. KMDA had replied that the non-deduction was attributed to a decision¹⁵ (February 2010) of West Bengal Taxation Tribunal; though the extant decision had not objected to deduction of STDS from contractors’ bills.</p> <p>On this being pointed out (November 2013) by audit, KMDA intimated (April 2014) that in pursuance of the audit observation an amount of ₹ 1.90 crore had since been recovered from the contractor.</p> <p>Further ₹ 1.20 lakh was also recovered from other contractors as</p>

¹⁰ Chief Engineer, AD Sector

¹¹ like water supply, sewerage and drainage, traffic and transportations, township and area development, housing and slum improvement, commercial complexes, parks and playground, etc.

¹² The work was originally scheduled to be completed within 18 months from the date of work order but was subsequently extended upto August 2013.

¹³ wherein ₹ 40.02 lakh was deducted as STDS @ 2 per cent as mandated under WBVAT Act.

¹⁴ Two per cent of ₹ 66.57 crore (₹ 106.59 crore – ₹ 40.02 lakh).

¹⁵ in a case of Builders Association of India vs. State of West Bengal wherein it was opined by Honourable tribunal that section 40 of WBVAT related to STDS was unworkable, arbitrary, unreasonable, incompetent and unconstitutional and directed the concerned Respondents to adjust the amount already deducted at source from work contractors against tax on Contractual Transfer Price payable under the VAT Act, 2003 and to refund excess amount, if any, to the concerned work contractors within four months from the date of communication of the judgment.

Name of the Department/ functionary	Amount recovered	Details of the case
		well. The amount so collected (₹ 1.91 crore) had been deposited to Government account.
District Magistrate (DM), Malda, Land & land Reforms Department	₹ 2.72 lakh	<p>West Bengal Treasury Rules¹⁶ provide that every voucher shall bear a pay order signed by Drawing & Disbursing Officer (DDO) specifying the amount payable both in words and figures and all bills should be stamped “paid” or so cancelled that they cannot be used a second time.</p> <p>Scrutiny (December 2013) of vouchers of District Magistrate, Malda relating to car hiring charges for West Bengal General Assembly Election 2011 showed that 219 sub-vouchers for a total ₹ 271833 were used twice in making payments as under:</p> <ul style="list-style-type: none"> ➤ At the first instance, the DDO¹⁷ submitted these sub-vouchers as a part of eight bills drawn from Treasury between July 2011 and September 2011. The vouchers were paid in August 2012 and recorded in the cash book under the signature of DDO. The sub vouchers were stamped “paid and cancelled” either on the side or bottom margin. ➤ After either tearing off the portion of “paid and cancelled” or by erasing the stamp with white fluid, the same 219 vouchers were found to be presented once again between December 2012 and August 2013 for payment. At the second instance, payment was made from the unspent amount of the election funds by way of making entry in payment side of the cash book under authentication of DDO. <p>Audit observed that the DDO, while authorising payment of such vouchers, had failed at the first instance to ensure proper defacing of the sub-vouchers to eliminate possibilities of fraudulent future use, and on the second occasion, failed to detect the tampering in sub-vouchers. Scrutiny further revealed control lapses like non-identification of payees by any responsible officer at the time of payments, release of payments to persons other than vehicle owners without obtaining authorisation letters, etc.</p> <p>While admitting the fact, the Department stated (August 2014) that the entire amount of ₹ 2.72 lakh had since been deposited in Government account and departmental proceedings¹⁸ had been initiated against the delinquent cashier who had since retired from service. Further that, DM, Malda had been advised by the Department to take action against the DDO who held charge during the period of misappropriation.</p>

¹⁶ Section 8.05, 8.08, 8.09, 8.10 & 8.11 of WBTR 2005.

¹⁷ Nazareth Deputy Collector (NDC)

¹⁸ Including withholding of leave salary, gratuity, general provident fund balance payable to the retired employee till completion of the proceedings

Chapter 2

Performance Audits

Chapter 2: Performance Audits

HOME (POLICE) DEPARTMENT

2.1 *Modernisation of Police Force*

Executive Summary

In order to enable the police forces to face the emerging challenges of the internal security, Modernisation of Police Force (MPF) Scheme was launched by Ministry of Home Affairs (MHA), Government of India (GoI) in 1969-70. This scheme aims to modernise police forces in terms of mobility, weaponry, training, communication system, Forensic Science Laboratory/ Finger Printing Bureau, equipment and buildings, etc. Performance Audit of implementation of this scheme for the period 2009-14 revealed various deficiencies in planning, implementation, capacity to expend as well as monitoring.

- ❖ The department did not follow the prescription to prepare a strategic plan with a long term approach. Adhocism in the planning process adversely affected the scheme implementation.
- ❖ The State Government showed lack of absorptive capacity in efficient use of Central assistance leading to instances of non-release of full quantum of central assistance approved under Annual Plans and irregular release of funds to implementing authorities. Substantial funds remained parked with two Police Housing Corporations due to their deficient capacity.
- ❖ Implementation under all components of MPF was tardy with achievement lagging far behind the target. Intended augmentation of physical infrastructure like residential and non-residential buildings could not be achieved as many construction works were yet to be completed. While substantial number of works did not commence, many continued to be in progress well past the scheduled dates of completion. Instances of abandonment of works were also noticed. The department showed indifference in pursuing utilisation of funds released by it.
- ❖ On mobility and weaponry front, the police force was under-equipped *vis-à-vis* requirements. This was further compounded by instances of purchase of inadmissible vehicles, irregular utilisation of vehicles and utilisation of MPF funds on purchase of office equipment.
- ❖ Costly equipment purchased under Mega City Policing either could not be commissioned as targeted or remained non-functional.
- ❖ Though detailed information was not made available to audit on the monitoring activities of the State Level Empowered Committee, inadequacies in oversight were evident from various instances of violations of scheme stipulations and the noticeable disparity between the plan and the implementation.

2.1.1 *Introduction*

Modernisation of Police Force (MPF) Scheme was launched by Ministry of Home Affairs (MHA), Government of India (GoI) in 1969-70 to modernise the police force in the country so as to enable them to face the emerging challenges

of internal security. The scheme aims to modernise police force in terms of mobility, weaponry, training, communication system, Forensic Science Laboratory/ Finger Printing Bureau, equipment and buildings, etc. A new sub-scheme called Megacity Policing was introduced under the MPF as a sub-plan from 2005-06 to take care of the requirements of police forces in respect of the seven megacities of the country including Kolkata in West Bengal. The MPF scheme has been extended from time to time, latest being in February 2013, from 2012-13 to 2016-17.

2.1.2 Organisational set-up

Police force functions under the Home Department of the State Government headed by Additional Chief Secretary (ACS) who is responsible for overall implementation and monitoring of the MPF scheme. There are three directorate/offices under the Department as far as policing is concerned *viz.* Kolkata Police Commissionerate (KP), West Bengal Police Directorate (WBPD) and Forensic Science Laboratory (FSL). KP is responsible for policing in Kolkata City areas while other areas of the State are under the Director General & Inspector General of Police (DG & IGP), WBPD. Accordingly, Commissioner of Police, KP, DG & IGP and Director, FSL are entrusted with the implementation of the scheme in their respective directorate/offices. Further, as regards Home Guards (HG), the said responsibility is vested with the Director General & Commandant General (DG & CG), Home Guards, under the Civil Defence Department. Moreover, two Government companies *viz.* West Bengal State Police Housing Corporation Limited (WBSPHCL) and Kolkata Police Housing & Infrastructure Development Corporation Limited (KPHIDCL) are involved in construction works.

There is a State Level Empowered Committee (SLEC) (established in August 2001) under the Chairmanship of the State Chief Secretary which approves the Annual Action Plans (AAPs) and sends it to High Power Committee (HPC) of MHA for further approval. SLEC is also entrusted with the monitoring the implementation of the scheme.

2.1.3 Audit objectives

Audit objectives are to examine and assess whether

- there was proper planning to achieve the objectives of the Modernisation of Police Force schemes as envisaged in Strategic plans and Annual Action Plans;
- adequate and timely funds were provided and these were optimally utilised;
- various components of scheme were implemented efficiently and effectively;
- trained manpower was available to operate procured vehicles, security equipment, telecommunication and communication equipment and
- there was adequate monitoring over the implementation of the scheme.

2.1.4 Audit Criteria

- Scheme Guidelines issued by MHA, GoI¹
- Police Regulations Bengal, 1943
- Kolkata Police Act, 1866
- Orders and Instructions issued by State/Central Government
- Delegation of Financial Rules 1977 as amended
- West Bengal Treasury Rules 2005
- West Bengal Financial Rules as amended.

2.1.5 Scope, methodology and coverage of audit

Impact of earlier audit coverage: A review on MPF scheme was conducted for the period from 2000-01 to 2004-05 and the observations appeared as paragraph 3.5 in the Report of the Comptroller & Auditor General of India on West Bengal for the year ended 31 March 2005. The said report flagged certain areas of concern which *inter alia* included non-release of state-share, shortfall in purchase of vehicles compromising mobility of police force, shortage of weaponry/ shortfall in providing accommodation to police personnel, gaps in training, etc. In its reply (January 2009), Government had assured that necessary steps would be taken to address the shortcomings.

Coverage of current performance audit: The current performance audit was conducted between April 2014 and June 2014 covering the period from 2009-10 to 2013-14. Records of the Home Department, its three directorates viz. WBPD, KP and HG, Forensic Science Laboratory, WBSPHCL, KPHIDCL, Director (Security) and Criminal Investigation Department (CID), West Bengal, Commandants, State Armed Police, 2nd, 3rd and 6th Battalions, State Crime Records Bureau, Police Training College, Police Telecommunication, Intelligence Bureau, Superintendents of Police (SP) of six² police districts and two³ Police Commissionerates, selected on the basis of cluster sampling, were test-checked.

Entry/ Exit Conferences: The audit methodology, scope, objectives and criteria were explained to the Additional Chief Secretary, Home Department and other functionaries in the entry conference held in March 2014. Audit findings were discussed with the Principal Secretary, Home (Police) Department in an Exit Conference held in September 2014 and responses of the department have been incorporated in the report at appropriate places.

Audit findings

Government replies to recommendations in Audit Report 2004-05 are at *Appendix 2.1.1*. The current performance audit noticed similar shortcomings.

¹ Scheme Book for the Modernisation of Police Forces uploaded in MHA's website indicates that it was a draft guidelines (up to the implementation years 2011-12). For this period criteria has been sourced from this Scheme Book in some cases. However, in February 2013, a new set of guidelines has been introduced by the MHA for implementation period 2012-13 to 2016-17.

² Bankura, Bardhaman, Dakshin Dinajpur, Jhargram, Jalpaiguri and Paschim Medinipur

³ Barrackpore and Howrah

2.1.6 Planning

2.1.6.1 Non formulation of strategic Plan

Planning requirements: The Scheme guidelines recommended that instead of yearly action plan prepared based on ‘a wish list of items’, a strategic plan be prepared incorporating therein an equipment acquisition-perspective plan for five years which will identify and analyse gaps in various components under MPF scheme. A decentralised evidence-based bottom-up planning approach involving all stakeholders was to be adopted. Further, the Annual Action Plans (AAPs) were to flow from the strategic plan. The AAP formulated by the State Police Force had to be scrutinised by the SLEC before sending it for approval of the High Power Committee of the GoI for allocation of funds to the State Government.

Absence of long-term approach: MHA while approving the AAP for 2011-12 reiterated (January 2012) the requirement for a five-year strategic plan. Audit, however, noted that five-year strategic plan was not prepared by the Home Department during the period 2009-14, despite MHA’s specific instructions. Thus, the desired long term approach in planning with annual plans flowing from strategic plan was found to be absent.

Preparation of component-wise plan: AAPs incorporating the component wise proposals of the four⁴ Directorates consolidated from the inputs received from SPs and Commissioners were found to have been prepared in all the five years covered by audit. The major components under which the AAPs are prepared are: (i) Construction; (ii) Mobility; (iii) Weaponry; (iv) Equipment and (v) Forensic Science Laboratory.

Non-release/ delayed release defeating the purpose of plan: It was, however, noticed that the funds requirement in the AAPs were neither fully released by the GoI nor by the State Government in the same year thereby defeating the very purpose of the AAPs. Even funds received from GoI in a particular year were found to have been released by the State to executing agencies in subsequent years while release of States own share was also inconsistent hampering the physical implementation of schemes *vis-à-vis* the AAP targets.

During exit conference (September 2014), the Principal Secretary, Home Department stated that the department could not prepare long term strategic plan as GoI did not intimate the outlay for the scheme for these five years. He added that the funds as approved in AAPs were also not released in time. The reply may, however, be viewed with the fact that slow progress in utilisation of funds by the state affected flow of funds from GoI. Moreover, as per guidelines, need-based perspective plan should have been prepared based on analysis of gaps in various components.

The issues have been discussed in the subsequent paragraphs on fund management.

⁴ Directorates of West Bengal Police, Kolkata Police, Forensic Science Laboratory and Home Guard

2.1.7 Finances

Funding pattern: During 2009-12, the MPF Scheme was financed by GoI and GoWB in the ratio of 75:25, which was modified to 60:40 from the year 2012-13. Funds for construction works and for supply of arms to the States are directly released by the GoI to Police Housing Corporations and to the Ordnance Factory Board (OFB) respectively.

The position of receipt of funds from MHA and release by the State, as captured in the Finance Accounts, was as under

Table 2.1.1: Funds received and released under MPF during 2009-14 as per Finance Accounts (₹ in crore)

Year	Grants in Aid from GoI for MPF	Direct release outside State Govt. budget	Revenue expenditure			Capital expenditure			Total expenditure
			Non-Plan	Plan		Non-Plan	Plan		
				State Plan	Central Plan / Centrally sponsored Plan		State Plan	Central Plan / Centrally sponsored Plan	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J=E+H)
2009-10	48.49	0.00	Nil	45.58 (49.54)	Nil	Nil	8.99 (19.01)	Nil	54.57
2010-11	41.81	0.00		45.59 (56.58)			17.30 (24.21)		62.89
2011-12	35.63	0.00		27.15 (30.00)			23.78 (16.00)		50.94
2012-13	22.52	0.00		31.74 (42.78)			16.38 (20.00)		48.12
2013-14	0.00	59.69		21.65 (nil)			36.40 (40.00)		58.05
TOTAL	148.46	59.69					171.71		

(Figures in the brackets represent budgeted figures- Revised Estimates)

Source: Appropriation Accounts and Finance accounts

Non-segregation of sources of funds in accounts: MHA released its share to the State Government upto 2011-12 as Non-Plan grants and from 2012-13 onwards, funds for construction projects were classified under Plan head of MHA, while funds for other components (e.g. mobility, weaponry, equipment etc.) were released under Non Plan heads. The budget document of the State, however, did not have the necessary segregation and accordingly all releases were booked under State Plan in the Finance Accounts of the State making it difficult to segregate the amount being released by the State as GoI funds or State's own contribution.

Delayed release of funds by the State: There were instances of time gaps between the funds received from GoI and release of the same as well as the State's share by the State to the implementing agencies. For instance, it was noticed that the State released its share of the MPF fund of ₹ 43.49 lakh pertaining to 2001-02 only in 2012-13. Even the GoI funds of ₹ 2.65 crore received by State Government in 2011-12 were released only in 2013-14.

2.1.7.1 Release and expenditure vis-à-vis AAP

While Table 2.1.1 above indicates the GOI funds received and expenditure incurred in a particular year, Table 2.1.2 depicts funds required as per the AAPs, the GOI funds received and funds released by the States to implementing agencies thereagainst upto 2013-14 as compiled from the sanction orders during 2009-14 of the Government for expenditure made under the MPF Scheme:

Table 2.1.2: Status of funds received and expended under MPF against the approved plan during 2009-14 (Figures in bracket indicate percentage of expenditure against funds released) (₹ in crore)

Plan year	Approved Plan ⁵	Amount due from GoI [^]	Release by GoI	Fund released by Department as of March 2014	Total expenditure	Total expenditure as percentage of AAP
2009-10	104.85	78.64	46.58	85.12	67.34 (79)	64
2010-11	111.42	83.56	40.97	54.19	46.85 (86)	42
2011-12	166.98	125.23	29.97+ 14.66*	35.15	22.50 (55)	13
2012-13	208.23	125.18	14.68	8.07	1.11 (14)	0.53
2013-14	165.93	99.56	53.69*	1.23	0 (0)	--
Amount not attached to any AAP			6.00	0	0 (0)	--
Total	757.41	512.17	206.55	183.76	137.80 (75)	18

[^]This also includes ₹ 10.17 crore released to OFB during 2009-14 for supply of arms to the State.

*- Direct transfer to WBSPHCL and KPHIDCL.

Source: Data provided by Home Department, Government of West Bengal

Slow progress of expenditure: From Tables 2.1.1 and 2.1.2 above it is seen that though a total amount of ₹ 274.56 crore was spent during 2009-14, only ₹ 137.80 crore was against the AAP requirement for 2009-14 indicating that the balance amount of ₹ 136.76 crore was expended from the MPF fund (GOI contribution and States contributions) pertaining to older periods.

Expenditure falling substantially short of plan: The State government did not maintain segregated figures for State and Central shares. As such, it could not be ascertained in audit whether the State contributed the stipulated share. Against approved plan size of ₹ 757.41 crore, only ₹ 183.76 crore (24 per cent) was released by the Department, of which only ₹ 137.80 crore (75 per cent of amount released) was utilised during 2009-14. As compared to the plan size, actual expenditure was merely 18 per cent, which indicated that the State was mostly unable to productively use the scheme funds to bridge the gap between requirement and availability of infrastructure.

Department's response: During exit conference (September 2014) Principal Secretary assured that the figures would be reconciled. As regards non-segregation of GoWB's share, it was stated that there is no particular head for booking State's share since inception of the scheme. Given the fact that the guidelines had envisaged clear segregation of State and GoI share in the financial planning process, such lacuna was a matter of concern and affected financial transparency.

It was further noticed that

- **Component-wise shortfall in expenditure:** The implementing units had failed to utilise the funds received under different components of MPF scheme with percentage of utilisation ranging from a mere 14 to 86 per cent during 2009-13 while no funds were expended in 2013-14. Component-wise analysis of expenditure levels (*Appendix 2.1.2*) showed substantial shortfall in expenditure under construction (52 per cent) and

⁵ The States were to prepare two Plans- Plan A, the actual plan to be funded and Plan B, a backup plan. Approved Plan for 2009-10 includes both Plan A and Plan B as funds were released for both the Plans, while for other years, outlay for only Plan A is indicated.

weaponry (43 per cent). In respect of Mobility and Equipment, however, 91 and 87 per cent of the funds respectively were spent.

- **Loss of GoI funds due to failure in spending:** State's inability to timely utilise the funds was evident from the fact that MHA issued statements (March 2014) indicating ₹ 45.45 crore pertaining to funds released up to 2012-13 remaining unspent as of March 2014. As per MHA guidelines issued in February 2013, unspent balances in the State would result in non-release of further GoI funds which then would be pooled for release to better performing states. Thus, parking of unspent balances with the State is fraught with the possibility of pooling by MHA for further release to other States. It was also noticed that MHA while releasing (February 2012) grant in aid for the year 2011-12 adjusted ₹ 10.91 crore lying unspent with the State.

2.1.7.2 Non-monitoring of released funds

Submission of UCs: During 2009-14, against ₹ 29.88 crore sanctioned for construction of buildings, WBPD furnished utilisation certificates to GoI for ₹ 16.24 crore (54 per cent) only. The UCs for balance amount of ₹ 13.64 crore could not be furnished due to non-receipt of UCs from executing agencies. Even in case of funds released during 2005-09, UCs for ₹ 4.38 crore were not furnished by WBSPHCL due to non-receipt of the same from the executing agencies.

Compromise in transparency: The guidelines of MPF called for a system that would produce sufficient detailed information to manage the programme, and provide each level of management with regular financial information for decision making and monitoring. It was evident that the desired transparency was compromised by non-maintenance of segregated figures of State and Central shares of funds, holding back of GoI funds by the State government for years before onward release to implementing agencies, absence of monitoring over funds so released etc.

2.1.8 Construction works

Scheme requirement: Under MPF scheme, funds are provided for undertaking construction of non-residential and residential buildings. Construction of non-residential buildings includes construction of police stations, outposts, district police office, barracks, police lines, kennels, firing range, administrative blocks, other police buildings, etc., while construction of residential buildings include construction of quarters for lower (Constables and Head Constables) and upper subordinates (Inspectors, Sub-Inspectors and Assistant Sub-Inspectors).

Status of approval and implementation of the projects: During 2009-14, 160 construction projects were approved, out of which only 10⁶ were completed while 22 were in progress. Out of the remaining, while seven projects were dropped, 121 projects could not be started mainly due to delay in getting administrative approval (52), non-release of funds by MHA, GoI on account of their own budgetary constraints (32) and other factors like delay in submission of estimate/ revised estimate (four), delay in administrative approval of revised estimate (four), paucity of funds (nine), delay in completion

⁶ WBPD: nine and KP: one

of procedural formalities (two), revision of project (two), change of executing agency (one), change of site (one), revalidation of sanction (one) etc. Reasons were not available in case of 13 projects.

Audit observations in this regard are indicated in the succeeding paragraphs.

2.1.8.1 Non-residential Buildings

Slow progress of construction: Against 125 non-residential building projects approved (₹ 153.93 crore) by MHA during 2009-14, WBPB and KP had completed only five (sanctioned amount: ₹ 3.06 crore). While 16 projects were in progress, 97⁷ could not be started and seven were dropped as indicated in Table 2.1.3:

Table 2.1.3: Status of construction of non-residential buildings planned during 2009-14

Type of building	Number of buildings				
	Approved in AAPs	Completed	In progress	Not started	Dropped
Police Stations	35	0	4	31	0
Barrack accommodation	52	4	5	38	5
Office building	9	0	1	8	0
Kennel	8	0	4	4	0
Other buildings*	21	1	2	16	2
Total	125	5	16	97	7

*Training hall, traffic guard, aquatic training centre, etc.

Source: Data provided by Home Department

As is apparent from the table above, critical infrastructure like police stations, barrack accommodation, office buildings, etc. could not be augmented significantly by the Department during 2009-14.

2.1.8.2 Residential Buildings

Slow progress in construction vis-à-vis plan: During 2009-14, out of 35 approved residential projects for 870 police personnel⁸ (₹ 61.86 crore), WBPB and KP completed only five (sanctioned amount: ₹ 8.48 crore) for 107 personnel while six projects for 121 personnel (sanctioned amount: ₹ 7.08 crore) were in progress and 24 (sanctioned amount: ₹ 2.05 crore) meant for 642 personnel could not be started. Thus, the Department completed accommodation for only 12 per cent of the personnel it had planned for.



Officers' quarter at Matelli Police Station, Jalpaiguri (June 2014)



Officers' bathing area at Matelli Police Station, Jalpaiguri (June 2014)

Acute shortage of quarters in test-checked districts: Test-check of nine PSs out of 92 in four test-checked districts and two Commissionerates revealed that there was requirement of 254 quarters against which only 26 (10 per cent)

⁷ Of the 97 projects which were not started, 52 were planned up to 2012-13. Five pertain to 2009-10.

⁸ Lower and upper sub-ordinate quarters for Constables, Sub-Inspectors, Sergeants

were available pointing to acute shortage of quarters. Further, even out of the available 26 quarters, 18 were damaged and seven condemned. This indicated that Department could not provide habitable accommodation to its police personnel.

2.1.8.3 Irregular use of Central share

While approving AAP for 2009-10, MHA advised the State Government to indicate realistic cost for construction of buildings and to meet the escalation cost of building from State funds.

Irregular use of Central funds to meet escalation cost: In the scheme year 2009-10, ₹ 5.03 crore was approved for construction of quarters in three⁹ districts and purchase of 32 Lower Income Group flats in South 24 Parganas entrusted to WBSPHC Ltd. These projects approved for 2009-10 were finally completed between September and December 2013 at a cost escalated to ₹ 7.90 crore. Out of the escalation amount of ₹ 2.87 crore, ₹ 1.13 crore was met from Central share instead of State funds in contravention of the directives of MHA.

2.1.8.4 Non-construction of quarters for subordinates

Requirement and plan for construction of subordinates' quarters: MPF scheme envisaged construction of quarters for lower (Constables and Head Constables) and upper (Inspectors, Sub-Inspectors and Assistant Sub-Inspectors) subordinates. KP was entrusted with a project for construction of residential quarters at a cost of ₹ 1.50 crore as approved in AAP of 2011-12. In AAP 2012-13, an additional amount of ₹ 2.5 crore was sought for construction of accommodation for officers at the same location which, however, was not approved by MHA. In 2013-14, KP again submitted a revised estimate for ₹ 5.72 crore for the project without indicating the category of personnel for which the residential accommodation was being proposed. MHA approved the balance amount of ₹ 4.22 crore for the project.

Delay in construction and proposal for inadmissible construction: Detailed scrutiny of records, however, revealed that the estimate of ₹ 5.72 crore was based on proposal for construction of 12 flats for IPS officers which was not admissible under the MPF scheme. Thus, in spite of the initial availability of funds, the Department delayed the construction of quarters for subordinates, which was the primary objective under MPF by altering the proposal to one for the construction of quarters for IPS officers.

On this being referred to, the Managing Director, KPHIDCL stated (March 2014) that only admissible projects under MPF scheme would be undertaken.

During exit conference (September 2014), accepting the above mentioned fact the Principal Secretary stated that the project has been dropped. The department, however, had not produced any document in support of the same. Moreover, the department was silent on the issue of construction of quarters for subordinates.

⁹ Construction of 16 Lower Subordinate Quarters and eight Upper Subordinate Quarters in each of the three districts Malda, Birbhum and Murshidabad

2.1.8.5 Performance of Police Housing Corporations in construction works

With the objective of formulating and executing construction of buildings for police and other Departments, two housing Corporations viz. WBSPHCL and KPHIDCL were established in March 1993 and February 2011 respectively.

Overall performance of the Corporations: Out of 160 construction projects, 77 projects were to be executed by WBSPHCL and KPHIDCL for which an amount of ₹ 84.72 crore (WBSPHCL: ₹ 76.70 crore for 71 projects and KPHIDCL: ₹ 8.02 crore for six projects) was released. A test-check of projects revealed the following.

- Out of 71 works entrusted, WBSPHCL could complete seven while five projects were underway, 56 did not commence and three were dropped. WBSPHCL utilised only ₹ 12.32 crore (16 per cent) up to February 2014.
- KPHIDCL did not undertake much construction activity till March 2014 despite receiving ₹ 8.02 crore (June 2012) for construction of six building projects (AAP 2011-12). The status of the six projects are shown in **Appendix 2.1.3:**

Parking of funds: The progress of assigned works being very slow, WBSPHCL and KPHIDCL parked MPF scheme funds of ₹ 72.40 crore (WBSPHCL: ₹ 64.38 crore and KPHIDCL: ₹ 8.02 crore) as of date either in Current Account with Multi Option Deposit facility¹⁰ (WBSPHCL) or in fixed deposits¹¹ (KPHIDCL)¹².

During exit conference (September 2014), Principal Secretary stated that the matter would be looked into.

Managing Director, KPHIDCL stated (March 2014) that fixed deposit of MPF funds was made with the intention to earn interest during idle period. The reply was not tenable as the scheme guideline stipulated that MPF funds were meant for expeditious utilisation and should not be kept idle in fixed/ short term deposits to earn higher interest.

Thus, the Corporations fell way behind the desired level of performance in implementation of MPF scheme. Accepting the audit observation, KPHIDCL attributed (March 2014) the same to some administrative bottlenecks and lack of manpower.

Irregularities in construction: Irregularities noticed in construction works undertaken by these Corporations are indicated below:

- ❖ **Handing over of unfinished construction:** Forty¹³ residential quarters constructed (MPF scheme year 2009-10) in Malda and North 24 Parganas by WBSPHCL at a cost of ₹ 3.33 crore could not be put to use as these were handed over (between September 2013 and January 2014) to the SPs of these districts without electrification/ water connection.

¹⁰ Idle Funds were automatically converted into Fixed Deposits after a specified period.

¹¹ SBI and Syndicate Bank

¹² Interest of ₹ 2.68 crore was earned from these investments which has been shown as a part of MPF funds in the accounts.

¹³ Eight Upper Subordinate and 16 Lower Subordinates quarters at Malda and 16 LS quarters at Banamalipur, North 24 Parganas

- ❖ In 2011-12, central share of ₹ 6.68 crore was released to WBSPHCL for execution of 17 projects. As the Corporation expressed (May 2013) its inability to undertake these works citing infrastructural inadequacies, Government assigned (August 2013) only six¹⁴ projects to the Corporation but let the entire central funds of ₹ 6.68 crore remain with the Corporation. As of March 2014, no expenditure was made by the Corporation on this count. Out of these six works:
 - **Curtailment of capacity of barrack:** In three, while submitting the estimates, the Corporation deviated from the AAP approved by MHA by curtailing the capacity of each barrack from 50 heads to 30 citing revision of rates in PWD schedule. The estimate was sanctioned by the Department in January 2014.
 - **Amount lying idle due to non-identification of site:** In one case (approved outlay of ₹ 0.70 crore for construction of Trainers' Hostel for Counter Insurgency Force at Salua, Paschim Medinipur), despite guideline stipulation, neither was site identified nor land acquired before submitting proposal for construction. Consequently, ₹ 0.53 crore received in 2011-12 could not be utilised as on date pending selection of site.
 - Tendering was in progress as of March 2014 in case of remaining two.

2.1.8.6 Construction of building for Regional Forensic Science Laboratory (RFSL) at Jalpaiguri

The Regional Forensic Science Laboratory at Jalpaiguri has only one functional department (Biological department) out of requisite seven¹⁵ departments. The police authorities of North Bengal districts have to depend on SFSL in Kolkata. With its existing capacity, Jalpaiguri laboratory has been falling short in catering to the demand¹⁶. To strengthen the laboratory, GoI released ₹ 1.57 crore to (September 2005) WBSPHCL for construction of two storied buildings of RFSL, Jalpaiguri. WBSPHCL released (September 2006) the entire fund to the Executive Engineer (EE), PWD, Jalpaiguri Construction Division (PWD, JCD) for execution of work after a delay of one year. After completing the tender procedures, in August 2007, the work was awarded to a contractor for ₹ 1.06 crore with August 2008 as the target date of completion. EE, PWD, JCD rescinded (November 2011) the contract when financial progress of work stood at 51 per cent (₹ 0.54 crore) due to slow



Incomplete Regional Forensic Science Laboratory building at Jalpaiguri (June 2014)

¹⁴ (1) 50 head barrack at Taldangra PS and Simlapal PS, Bankura (2) 50 head Barrack at Belpahari and Banshpahari PS, Paschim Medinipur (3) 50 head Lady Constable Barrack for Belguma Police Lines, Purulia (4) Manikpara Beat House and Pirakata Outpost at Paschim Medinipur and Jhargram (5) 50 head Barrack at Sitalkuchi PS, Coochbehar (6) Trainers' Hostel for CIF at Salua, Paschim Medinipur (Site was not selected as of August 2013).

¹⁵ Physics, Chemistry, Ballistics, Toxicology, Footprints, Question Documents and Biology

¹⁶ Both number of cases referred (annually 390, 360, 499, 626 and 700 during 2009-10 to 2013-14 respectively) as well as cases remaining outstanding at the end of the year (66, 46, 98, 115 and 185 respectively) were on the rise.

progress in the work as only 70 *per cent* of the works were completed. Though the terms of contract made the contractor liable for payment of compensation of one *per cent* or less (as decided by the Superintending Engineer) on contract value for delayed execution of work, no such penalty was imposed.

The balance work, was, however, retendered and awarded to a new contractor only in May 2013 after a lapse of 18 months with the target date of completion fixed as March 2014. The project is still to be completed as of May 2014 having achieved a physical progress of 80 *per cent*.

Thus, the construction work could not be completed even after lapse of nine years from the date of release of funds. Besides, despite availability of funds, the Department did not expedite the work for strengthening RFSL for north Bengal districts.

2.1.8.7 Non-monitoring of construction project by Home Guard Directorate

In terms of Para 5.2 of the scheme guidelines, the financial management system for MPF scheme should have a system that would produce sufficient detailed information to manage the programme, and provide each level of management (State, Housing Corporation, District SP) with regular financial information for decision making and monitoring.

Lack of monitoring by Home Guard Directorate: During 2009-13, Home Guard (HG) Directorate submitted AAP for construction of barracks at 18 locations. An amount of ₹ 7.02 crore was approved by MHA. GoWB released ₹ 1.95 crore for nine barracks up to January 2013. HG Directorate, however, was not fully cognizant of the progress of work as of May 2014. This showed lack of monitoring by the Directorate in disregard to the requirement under the scheme.

Withholding of GoI funds: Test-check of records in four¹⁷ selected districts also revealed that construction remained incomplete in all four cases till March 2014 mainly due to short-release of funds. Thus, withholding of GoI funds by the State Government instead of onward release to the executing agencies, affected physical implementation of projects.

The issue of non-completion of construction works was one of the major areas of concern pointed out in the earlier report of C&AG. The department intimated in December 2009 that necessary steps in this regard were being taken. However, the situation showed little improvement in terms of completion of infrastructural projects, residential and non-residential buildings, etc. though the same was one of the major priority areas under the scheme and often fund availability was not a constraint.

2.1.9 Mobility

MPF scheme also aimed to increase the mobility of the police force in order to enable them to effectively face the challenges and to respond quickly to crime by increasing the fleet strength of the police force.

2.1.9.1 Requirement and availability of vehicles

Shortage of vehicles: Since the Department did not prepare any perspective plan, audit could not evaluate the extent to which the mobility of the

¹⁷ Bankura, Bardhaman, Jhargram and Jalpaiguri

Department has been augmented against the long term requirement. However, data on requirement made available by four¹⁸ test-checked offices indicated acute shortage of vehicles. Against the requirement of 1219 vehicles, only 578 were available in these offices indicating a shortage of 53 per cent as shown in Table 2.1.4.

Table 2.1.4: Requirement and availability of various operational vehicles in four selected units as of March 2014

Category of Vehicle	Requirement	Actual availability	Shortage (per cent)
Heavy Motor Vehicle	83	31	52 (62)
Medium Motor Vehicle	136	71	65 (48)
Light Motor Vehicle	460	244	216 (47)
Motor Cycle	540	232	308 (57)
Total	1219	578	641 (53)

Source: Data furnished by SPs of respective districts.

Procurement of vehicles vis-à-vis AAP: Further, as per AAPs of 2009-13, 3467 vehicles were to be purchased by the Department against which 1255 (36 per cent) were purchased at a cost of ₹ 43.01 crore¹⁹ as indicated in Table 2.1.5.

Table 2.1.5: Status of utilisation of funds in respect of mobility during 2009-14
(₹ in crore)

Year	Name of directorate	Total vehicles Approved as per AAP		Fund released by Department (percentage wrt approved cost)	Number of vehicles purchased	Amount utilised as per UC (percentage wrt approved cost)
		Number	Cost			
2009-10	WBPD	452	12.02	11.86 (99)	466	11.83 (100)
	KP	116	6.21	6.88 (111)	108	6.88 (100)
	HG	35	1.85	0.09 (5)	1	0.09 (100)
	Total	603	26.10	18.83 (72)	575	18.80 (100)
2010-11	WBPD	259	15.25	10.67 (70)	164	10.67 (100)
	KP	166	9.24	4.78 (52)	181	4.78 (100)
	HG	31	0.95	0.62 (65)	28	0.62 (100)
	Total	456	25.44	16.07 (63)	373	16.07 (100)
2011-12	WBPD	856	27.87	4.47 (16)	86	3.17 (71)
	KP	157	4.43	4.15 (94)	149	4.15 (100)
	HG	2	0.02	0.02 (100)	2	0.02 (100)
	Total	1015	32.32	8.64 (27)	237	7.34 (85)
2012-13	WBPD	399	16.28	1.99 (12)	60	0
	KP	712	28.69	0.69 (2)	9	0.69 (100)
	HG	12	0.29	0.11 (38)	1	0.11 (100)
	Total	1123	45.26	2.79 (6)	70	0.80 (29)
2013-14	WBPD	199	8.55	0	0	0
	KP	60	3.17	0	0	0
	HG	11	0.95	0	0	0
	Total	270	12.67	0	0	0
Grand Total		3467	141.79	46.33 (33)	1255	43.01 (93)

Source: Data provided by the directorates

It would be evident from the table above that no funds were released and no vehicles purchased during 2013-14, though 270 vehicles were targeted for purchase in the AAP 2013-14.

¹⁸ SP Bardhaman, SP, Dakshin Dinajpur, SP Jalpaiguri and Barrackpore Commissionerate

¹⁹ The expenditure does not reflect the total cost of 1255 vehicles as in some cases, though vehicles were delivered UCs are yet to be submitted.

Thus, the Department failed to augment its mobility as intended in the AAPs. Audit observed the following irregularities in procurement and utilisation of vehicles.

2.1.9.2 Procurement of inadmissible vehicles

MPF scheme guidelines permitted purchase of only operational vehicles like jeeps, motor cycles, medium/ heavy vehicles, while procurement of cars was inadmissible. This was also reiterated while approving AAP 2012-13. However, three²⁰ Directorates procured 23²¹ cars at a cost of ₹ 1.44 crore during the scheme years 2011-13 in violation of scheme guidelines.

2.1.9.3 Non-repairing of Mine Protected Vehicle

A mine protected vehicle (MPV) (procured in July 2005) deployed under SP, Bankura met (September 2007) with an accident due to rash driving. The department did not take any action to repair the vehicle, though SP Bankura wrote to the Department in March 2008 for its repair. The estimated cost of repair obtained from the Ordnance Factory (OF), Medak in December 2008 was ₹ 7.28 lakh. But instead of repairing the vehicle which was evidently serviceable, the Department purchased (May 2011) a new MPV at a cost of ₹ 87.89 lakh for SP Bankura. The damaged vehicle, however, continued to lie unattended in the open, though the utility of the vehicle would be evident from the fact that the SP took up the matter regarding its repair once again in December 2011, but by that time the estimated cost of repair had escalated to ₹ 62.18 lakh.



Damaged Mine protected Vehicle at Bankura (April 2014)

Due to inaction in getting the MPV repaired in December 2008, the repair cost of the MPV has increased exorbitantly thus making it unviable.

The department did not offer any cogent reason for not undertaking timely repairs of the damaged MPV.

Thus, augmentation of mobility as desired under the scheme remains largely unachieved in the absence of long term perspective plan. The department also could not achieve targets set forth in AAPs. These factors, coupled with procurement of inadmissible vehicles, prolonged the inaction in augmentation of mobility of police force.

2.1.10 Weaponry

Upgradation of weaponry is of utmost importance for the police force to meet the challenges of terrorist and criminal activities. The position of arms actually received *vis-à-vis* arms planned for procurement during 2009-14 is shown in **Appendix 2.1.4**. It was observed that out of 12605 arms planned for

²⁰ KP, HG & WBPD

²¹ KP procured four Ambassador Classic 1800 at a cost of ₹0.19 crore in MPF year 2011-12; HG procured six Ambassadors valued ₹0.32 crore in 2010-11 and one Innova ₹0.11 crore in 2012-13; WBPD procured 12 Maruti SX 4 cars valuing ₹0.82 crore, under MPF scheme 2011-13.

procurement under AAPs, only 6089 arms (48 per cent) were received by the State indicating a wide gap between requirement and procurement of modern arms for the police forces. While 63 per cent of arms were procured for WBP, KP received only 21 per cent of its requirement.

The following irregularities in procurement of weapons were noticed during the test-check.

2.1.10.1 Non-receipt of weapons despite payment

As indicated below, there were two instances where 175 weapons were not received though two to four years had elapsed since payment of ₹ 3.03 crore towards their costs.

- **Non-receipt of submachine guns from ITBP:** Director, Security, West Bengal made a payment of ₹ 2.70 crore to Director General, ITBP, HQ, New Delhi in December 2011 for supply of 150 MP5A3 sub-machine guns and 50 MP5A4 submachine guns. However only 50 MP5A4 weapons were received (May 2012). Despite writing to MHA (February 2014), remaining 150 MP5A3 have not been supplied (as of June 2014) though more than two years have elapsed since payment.
- **Delayed sanction of funds by Department leading to non-procurement of weapons:** For purchase of 25 MP5A3 weapons along with accessories for KP, MHA had instructed KP to pay ₹ 0.33 crore by July 2012. KP moved the Department on 25 July 2012 but no further action was taken till August 2012. MHA repeatedly warned the department (08 August 2012 and 21 August 2012) that unless the amount was paid expeditiously, supply of weapons would be affected for other States also. The department, however, issued sanction order and released the amount only in September 2012. By that time the prices of these weapons increased due to increase in exchange rate of currency²² and MHA, in January 2014 requested KP to pay additional cost towards the increased rate. The payment towards additional cost is yet to be made by KP, resultantly the weapons had not been supplied as of June 2014. Thus, procedural delays resulted in accrual of additional liability to Government besides delay in equipping the KP with the requisite weapons.

2.1.10.2 Non procurement of weapons due to improper planning

As a part of AAP 2009-10, MHA approved (July 2009) a proposal of the department to procure 50 MP7 submachine guns at a cost of ₹ 0.50 crore including ammunitions. In October 2009, MHA intimated that field trial on no cost no commitment basis be conducted before its induction as it had not been trial tested by any of the forces in India, nor its ammunition produced by the OFB. After lapse of three years, in November 2012, Director (Security) citing inability to conduct field trial, advised WBPD to procure some other weapons. WBPD, however, decided (December 2012) not to write to MHA in this regard on the plea that it would not serve any purpose. Thus, improper planning coupled with subsequent inaction resulted in non-utilisation of the funds.

²² Exchange rate of one Euro increased from ₹ 68.61 to ₹ 83.93.

2.1.10.3 Shortage of arms in selected units

Data received from five²³ test-checked units out of 19 SPs and five Commissionerates revealed noticeable gaps between the requirement and availability of various arms as of March 2014 as shown in **Table 2.1.6:**

Table 2.1.6: Requirement and availability of various weapons as on March 2014 in five test-checked units

Name of weapons	Requirement	Availability	Shortage	Percentage of shortage
9 mm pistols	1251	667	584	47
9 mm carbines	134	75	59	44
7.62 SLRs	3280	890	2390	73
INSAS rifles	558	257	301	54
AK-47 rifles	303	31	272	90
MP-3 pistols	222	0	222	100
Tear Gas guns	200	94	106	53
Under Barrel Grenade Launchers	155	0	155	100
7.62 Assault rifles	341	0	341	100
Sniper rifles	157	0	157	100
51 mm mortars	26	0	26	100
Automatic grenade launchers	26	0	26	100
Glock Pistols-19	294	20	274	93
5.56 mm INSAS LMGs	56	2	54	96
Anti-riot guns	181	38	143	79
Night Vision Sight for Rifles	30	0	30	100
Total	7214	2084	5140	71

Source: Data furnished by the five test-checked units

Against overall requirement of 7214 weapons, availability was only 2084 indicating 71 per cent shortage in weapons. Out of 16 types of required weapons, MP-3 pistols, Under Barrel Grenade Launchers, 7.62 Assault rifles, Sniper rifles, 51 mm mortars, Automatic grenade launchers and Night Vision Sight for Rifles were not available at all. Apart from this, there were seven items, the shortage of which was more than 50 per cent.

Thus, the desired level of preparedness remained unachieved owing to delay in getting supplies of arms even after release of payments, non-procurement of weapons owing to imprudent planning, etc. Given the fact that test-checked units were deficient in terms of availability of modern weaponry, the department needs to be more proactive in obtaining timely supplies of weapons.

During exit conference (September 2014) Principal Secretary replied that supply of arms by Ordnance Factory Board depended on the availability and productivity. Further, it was informed that the State formulated (May 2012) an arming policy to be implemented continuously within the next 10 years. Accordingly, it was expected that the shortages would be reduced.

2.1.11 Training and practice

Scrutiny revealed that the existing training system/ infrastructure in Swami Vivekananda State Police Academy (SVSPA), Barrackpore (formerly known as the Police Training College (PTC)) was far short of the norms prescribed by the Bureau of Police Research and Development (BPR&D) as shown in **Table 2.1.7.**

²³ SP, Bardhaman, SP, Dakshin Dinajpur, SP, Jalpaiguri, Barrackpore Police Commissionerate and Howrah Police Commissionerate

Table 2.1.7: Scale of practice *vis-à-vis* actual practice during 2009-14

Nature of weapon	Scale of practice per person as per guidelines	Actually done in Police Training college (Average)
0.303 Rifle	40 Rds	Not done
7.62 SLR	40 Rds	20 to 25 Rds
9 mm Carbine	50 Rds	15 Rds
9 mm Pistol	40 Rds	12 to 18 Rds
LMG	50 Rds	Not done
A.K. Rifle	50 Rds	20 to 22 Rds
5.56 INSAS	50 Rds	20 to 22 Rds
0.38 Revolver	36 Rds	Not done
12 Bore Pump Action Shot Gun	5 Rds	Not done
303 Anti-Riot Gun	10 Rds	Not done
Grenade	5 Gr.	Not done
GF Rifle With Launcher Tube	5 Rds	Not done
1" Light Pistol	2 Rds	Not done
37/38 mm Tear Gas Gun	4 Rds	1 Rd
51 mm Mortar	6 Rds/mint	Not done

Source: Records of SVSPA

Live training was not imparted for handling some of the weapons *viz.* LMG, 0.303 rifle, Anti-Riot gun, Grenade, Mortar, etc. while scale of actual practice, wherever done, was substantially lower than norms prescribed by BPR&D.

Thus, training in arms is an area which needs strengthening as deficient field training and practice with weaponry might result in reducing the performance of the police force.

During exit conference (September 2014) Principal Secretary stated that the present training manual is under revision. It was also informed that training is now also conducted using simulators.

2.1.12 Equipment

During 2009-14, out of ₹ 71.66 crore released for procurement of equipment, ₹ 62.39 crore (87 *per cent*) was utilised by the Department. It was seen that while utilisation of funds ranged between 90 and 92 *per cent* during 2009-12, it decreased to merely 23 *per cent* in 2012-13. No fund was released by MHA for this purpose during 2013-14. During 2009-14, out of 66384 equipment to be procured as per approved AAPs, 38715 (58 *per cent*) were procured pointing to slow physical progress in this regard.

The irregularities which came to notice in purchase and utilisation of equipment are indicated below.

2.1.12.1 Purchase of inadmissible items

As per MPF Scheme guidelines, equipments like Bomb disposal kits, Door Frame Metal Detectors, Hand Held Metal Detectors, Deep Search Metal / Mine Detectors, Closed Circuit Television & Motion Sensor, X-Ray Baggage Scanners etc. were to be procured. The guideline, however, proscribed purchase of office equipment²⁴, furniture²⁵ and items like mobile, laptops, etc. Violating these stipulations, ₹ 47.75 lakh was spent under MPF 2009-10 and 2012-13 by HG Directorate (₹ 45.81 lakh) and Criminal Investigation Department, WBP

²⁴ Fax machines, photocopiers, colour printers, duplicators, air conditioners, EPABX, etc.

²⁵ Computer tables, chairs, utensils, beds, mattresses, ropes, etc.

(₹ 1.96 lakh) on purchase of three fax machines, two laptops, one Wi-Fi solution, four printers and 721 items of furniture (*Appendix 2.1.5*). Thus, funds provided for equipment were diverted for purchase of items not allowed as per the MPF scheme guidelines.

2.1.12.2 Unfruitful expenditure on FACTS

For detection of crime by finger print matching, a database of finger prints and bio-data of identified criminals were to be developed in KP. Digital finger prints of accused were to be taken in the divisions²⁶ and transmitted to headquarter via dial up connection.

Under Mega City Policing (MCP) 2006-07, WEBEL²⁷ installed (between April and July 2008) a Finger Print Analyzer and Crime Tracking System (FACTS) at Scientific Wing of Detective Department and Work Stations (WS) at five divisions of KP at a cost of ₹ 1.07 crore and ₹ 0.34 crore respectively. WEBEL, however, did not renew the Annual Maintenance Contracts (AMC) after its initial term expired in March 2009. The main server of FACTS machine, which was located at Scientific Wing of Detective Department, went out of order in May 2010 on account of mechanical problem. It was seen that no initiative was taken by the KP till September 2011 to get the machine repaired. Later between October 2011 and August 2012, though correspondence was made by KP authorities with WEBEL for repairing the FACTS, no development was noticed in this matter.

Thus, the intended benefit could not be derived from FACTS, an important equipment for investigation and detection of crime, as it remained non-functional for more than four years.

During exit conference (September 2014), it was informed that FACTS had become technologically obsolete at present. The fact, however, remains that owing to department's inability to repair the machine timely, the machine could not be utilised fruitfully and eventually lost scope for repair due to technological obsolescence.

2.1.12.3 Non-commissioning of IGVTD project

With a view to addressing the challenges of traffic management in Kolkata, KP invited (February 2007) tenders for implementation of IGVTD project²⁸. The project sanctioned (February 2007) under Mega City Project (MCP) had eight²⁹ functional sectors. The execution of the project was awarded

²⁶ North Division, South Division, Central Division, East Suburban Division & Port Division

²⁷ West Bengal Electronic Industrial Development Corporation

²⁸ Integrated GIS based Automated Vehicle Tracking & Management (AVT&M), Area Traffic Control (ATC), Distress Call Response Management System (DCRMS) and Critical Public Place Surveillance System (CPPSS)

²⁹ 1. Area Traffic Control at 42 locations initially with extendibility upto 250 crossing. 2. Recording system for CCTVs at 12 crossings with integration of 12 existing ones extendable upto 250 crossing. 3. Red Light Violation Detection at two crossings initially extendable up to 50 crossings. 4. Automatic Vehicle Tracking System initially 100 vehicles extendable upto 1000 vehicles. 5. Dial 100 Service, Landlines and Help lines integrated with GIS along with city premises/ holdings (Address location). 6. Distress Call Response Management System integrated with GIS. 7. Integration of Wireless Control Room with Main control Room. 8. CPPSS proposed for KP premises at Lalbazar including Lockups with night vision facilities extendable to other important vital buildings, installation of the city. Its initial requirement was for five buildings with extendibility up to 50 buildings.

(February 2008) to Kerala State Electronic Development Corporation Limited³⁰ (KELTRON) at a cost of ₹ 28.51 crore which is to be paid on the basis of physical progress of work³¹. As per agreement, the installation and commissioning of the project was to be completed by December 2008. The installation and commissioning would be considered as complete only after successful conduct of the acceptance test and handholding for a period of six months. The warranty period of the projects was for five years after successful commissioning. There was also provision for liquidated damages to be charged at one *per cent* per week or part thereof for the delay in execution subject to maximum five *per cent* of the contract price. Any delay beyond five weeks would attract higher penalty to be decided by KP.

It was seen that KELTRON did not complete the work within the stipulated date. As per status report of KP in January 2013, none of the modules of system met even 10 *per cent* of the requirement as laid down in the tender. It was seen that though KELTRON delayed for about five years in commissioning the project, KP did not impose any liquidated damage. Instead, KP had paid more than what was due as per the payment schedule- 86 *per cent* of the cost (₹ 24.62 crore) was paid (April 2008 and February 2009) instead of stipulated 60 *per cent* (₹ 17.11 crore). This resulted in extension of benefit to KELTRON apart from blockage of government funds. Further, due to non-commissioning of the IGVTDC, the objective of efficient traffic management in Kolkata city remained unachieved.

During exit conference, the department admitted that the project could not be commissioned till now. It was further informed that some of the equipments had been damaged. The Commissioning of the IGVTDC project in near future despite investment ₹ 24.62 crore, thus appears doubtful.

2.1.13 State Forensic Science Laboratory

The scheme envisaged providing funds for State Forensic Science Laboratory (SFSL) facilities, for buildings for State Forensic Science Laboratories, Regional Forensic Science Laboratories, District Forensic Science Laboratories, Specialised laboratories like DNA test laboratory, Cyber cells, etc.

During 2009-14, though MHA approved ₹ 16.53 crore³² for SFSL, sanction was accorded only once in February 2011 for ₹ 1.60 crore (13 *per cent* of funds approved under AAPs) against AAP of 2009-10 during these five years. Out of this, ₹ 1.59 crore was utilised. Though AAPs envisaged construction of nine buildings and procurement of 132 equipments during 2009-14, only 21 equipments were procured while none of the buildings could be completed.

Thus, the objective of strengthening SFSL facilities remained unachieved to a great extent as major part of the AAPs were not translated into actual

³⁰ As per agreement (February 2008) KELTRON was to supply, install, develop, customise, commission with optional expansion to the initial requirement and maintain all subsystems for proper functioning, train the employee of Kolkata Police for proper upkeep of the system

³¹ 20 *per cent* - on receipt of equipment, 20 *per cent* - on installation, 20 *per cent* - successful pilot run, 20 *per cent* - on final go-live, 10 *per cent* - on certification, and 10 *per cent* - after one year of installation & commissioning of the project.

³² AAP 2009-10: ₹ 3.44 crore; AAP 2010-11: nil; AAP 2011-12: ₹ 3 crore; AAP 2012-13: ₹ 2.56 crore and AAP 2013-14: ₹ 7.53 crore

implementation. MHA also expressed its concern (February 2013) over infrastructure and functioning of the SFSL.

2.1.13.1 Shortage of technical manpower

The SFSL was running with acute shortage of technical manpower as of July 2012 (latest available data) as shown in **Table 2.1.8:**

Table 2.1.8: Technical manpower position in SFSL as of July 2012

Name of Post	Sanctioned strength	Men in position	Vacancy	percentage of shortage
Assistant Director	7	3	4	57
Sr. Scientific Officer	24	15	9	38
Scientific Officer	13	7	6	46
Sr. Scientific Assistant	4	2	2	50
Scientific Assistant	23	13	10	43
Laboratory Assistant	24	3	21	88

Source: Records of SFSL

Shortage of technical manpower in FSL ranged between 38 and 88 *per cent*. While approving AAP for the year 2012-13, MHA observed (March 2013) that FSL lacked manpower and desired improvement in this respect. It was further noticed that due to shortage of manpower, 17143 forensic reports across seven divisions³³ of investigation under the SFSL remained pending as of December 2013.

2.1.13.2 Non accreditation of State Forensic Science Laboratory

In January 2012, Directorate of Forensic Science Services, MHA intimated that accreditation by NABL³⁴ was the primary requirement to meet the international standards and requested the Director, SFSL to prepare a time bound plan with six specific steps³⁵ to be implemented within six months. It was noticed that as of March 2014 preparation of quality manual (*i.e.* the fourth step of the accreditation process) was in progress. Thus, the process of accreditation was far behind schedule.

2.1.13.3 Absence of Annual Maintenance Contract

Eight imported instruments valued at ₹ 1.62 crore required for vital investigation of SFSL were installed between June 1995 and November 2012. Scrutiny revealed that the warranty period of the instruments had expired after one year from the respective dates of installation. However, no AMC had been arranged for since then till March 2014. Though the Director, SFSL wrote (October 2013) to the Department seeking funds for AMC of these instruments, no response had been received. In the absence of AMCs, uninterrupted functioning of the sophisticated instruments could not be ensured. The SFSL however could not produce details of down time of the installed instruments.

³³ *Biology, Physics, Chemistry, Ballistics, Toxicology, Foot print and questioned document*

³⁴ *NABL – National Accreditation Board for Testing and Calibration of Laboratories –an autonomous body under the Department of Science and Technology, GoI*

³⁵ *Step 1: Assignment of managerial responsibilities to the existing scientific staff; Step 2: Training on Awareness of norms of ISO and NABL Accreditation; Internal Audit/ Inter Lab Test Programme/ Proficiency Testing, etc., Step 3: Deciding scope of accreditation under NABL; Step 4: Preparation of quality manual and documents etc. Step 5: Calibration/ AMC of equipment from NABL Accredited laboratories, and Step 6: Final submission of application to NABL.*

During exit conference (September 2014), Principal Secretary informed that the department had a plan for complete revamping of SFSL.

2.1.14 Monitoring

The guidelines of MPF envisaged a monitoring mechanism (especially financial) that would produce sufficient detailed information to manage the programme, and provide each level of management (State, Housing Corporation, District SP) with regular financial information (consolidated and/or dis-aggregated) for decision making.

The State Level Empowered Committee (SLEC) under the Chairmanship of the Chief Secretary was to monitor the implementation of the scheme. There are no specific norms for convening number of meetings in a year. SLEC usually holds its meeting to finalise its annual action plans. MHA also advised (February 2013) the State Government to implement time bound monitoring mechanism in the State. The issue of more proactive involvement of the Empowered Committee for monitoring and supervision on the progress of the Scheme was emphasised in the earlier report of C&AG on MPF. The department could not produce any record or information relating to meetings held by the Empowered Committee during 2009-14. As such, extent of oversight on implementation, which was one of the primary functions of the SLEC, could not be assessed by audit.

However, inadequacy in monitoring would be further evident by various instances of lack of transparency, violations of scheme stipulations, fate of funds handed over to various implementing units remaining unknown to department etc. as mentioned in preceding paras:

- Under-performance of police housing Corporations inspite of having substantial scheme funds at their disposal was indicative of lack of departmental monitoring and pursuance. This would be further supported by the fact that KPHIDCL attributed its underperformance *inter alia* to administrative bottlenecks (Para 2.1.8.5).
- Non-completion of the construction of RFSL, Jalpaiguri even after lapse of nine years from the date of release of funds and stoppage of work after completion of 70 per cent of work was indicative of slack pursuance by the department. (Para 2.1.8.6)
- Lax monitoring in disregard to the requirement under the scheme would be further evidenced from the Home Guard (HG) Directorate's lack of knowledge on progress of work of construction of barracks even after more than one year of receiving of funds. (Para 2.1.8.7)
- Issues like non-receipt of weapons despite release of payments to suppliers, process of accreditation of State Forensic Science Laboratory lagging far behind schedule would also indicate tardiness in monitoring and active pursuance at the highest level. (Para 2.1.10.1)

During exit conference (September 2014) department stated that there was no system of reporting and GoI also had not designed any reporting formats. However, department could have put in place proper formats for monitoring of the scheme as per its felt needs.

2.1.15 Conclusions

Implementation of schemes under Modernisation of Police Force was adversely affected by adhocism in the planning process instead of preparation of strategic plan with a long term approach.

The State Government showed lack of capacity in efficient use of Central assistance, which often led to non-release of full quantum of central assistance approved under Annual Plans. Department was irregular in onward release of funds. Substantial funds remained parked with two Police Housing Corporations due to their deficient capacity.

Scheme implementation was tardy with noticeable gaps between the targets and achievements under all components of MPF. The department failed to augment its physical infrastructure like residential and non-residential buildings as few construction works were completed. While substantial numbers of works did not commence, works which were in progress also lagged behind schedule. Instances of abandonment of works were also noticed. The department did not effectively pursue utilisation of funds released by it.

On mobility and weaponry front, the police force was not adequately equipped *vis-à-vis* requirements. This was further compounded by instances of purchase of inadmissible vehicles, irregular utilisation of vehicles and utilisation of MPF funds on purchase of office equipment. Costly equipment purchased under Mega City Policing either could not be commissioned as targeted or remained non-functional.

Though detailed information was not made available to audit on the monitoring activities of the State Level Empowered Committee, inadequacy of monitoring was evident from various instances of violations of scheme stipulations, and the noticeable disparity between the plan and the implementation.

2.1.16 Recommendations

Audit recommends for consideration that

- ❖ *Department assess its requirement on a long term basis for preparation of a strategic plan.*
- ❖ *Department ensure timely release of both the central and state shares. It should also ensure time bound utilisation of unspent central funds so as to avoid pooling of funds by Government of India.*
- ❖ *Construction works be geared up to meet the targets. Department should also actively pursue expeditious utilisation of funds released by it.*
- ❖ *Effective steps be taken for accreditation of State Forensic Science Laboratory.*
- ❖ *Monitoring be strengthened so as to minimise deviations from scheme stipulations and to ensure timely and effective implementation.*

HIGHER EDUCATION DEPARTMENT

2.2 Working of Burdwan University

Executive Summary

The University of Burdwan (BU) has a jurisdiction spread over the districts of Bardhaman, Birbhum, Bankura and a part of Hooghly. The University has two faculties — Arts and Science -- encompassing 29 departments offering 38 post-graduate courses, six undergraduate engineering courses and seven diploma/ post diploma courses and three certificate courses. It has 163 colleges affiliated to it. The University also manages a professional college viz. University Institute of Technology within the University Campus. The performance audit undertaken between March and June 2014 covering the five year period 2009-14 brought forth deficiencies in the functioning of the University with respect to planning, management of funds, academic activities and oversight mechanism.

- ❖ Absence of Perspective plan encompassing goals for teaching and learning, research and development and human resource planning impeded the overall functioning of the University.
- ❖ There were several issues in respect of financial management. Adherence to due process was not ensured in Budget preparation. University obtained excess grants from the State Government by inflating the staff strength. Provident Fund was maintained without following crucial Government instructions such as creation of Pension fund, framing statutes for GPF, etc. Annual Statement of Accounts had not been prepared for the last 12 years indicating lax handling of financial affairs of the University.
- ❖ The research activities of the University did not present an encouraging picture as research output was modest. The University also had deficiencies in the IT front as adequacy of IT infrastructure was not evaluated and policies for IT security not formulated.
- ❖ There were shortages of class rooms, laboratories, etc.
- ❖ The University's initiatives in enhancing access, relevance and quality of education were sub-optimal. There was only a marginal increase in intake capacity of the University in PG studies despite increasing demand. The University started only three new courses during last five years. Quality Assurance Cell meant for planning, guiding and monitoring quality assurance and quality enhancement was not functioning as mandated.
- ❖ The University had noticeable shortage of manpower especially in teaching, leading to adverse teacher-student ratio which could affect the quality of learning. The recruitment process required streamlining as there was no regular system of reporting of vacancies and there were instances of flouting of recruitment norms. Adequate attention was not given to the capacity building of teaching staff.
- ❖ Oversight was tenuous as the Inspector of Colleges, Faculty Councils for Post Graduate Studies and the State Government failed in discharging their mandated monitoring functions. Further, State Government was not fully cognizant of the state of affairs of the University as its representatives in the Court and the EC did not attend the meetings.

2.2.1 Introduction

The University of Burdwan (BU) was established on 15 June 1960 under West Bengal Act XXIX of 1959³⁶ (Act) as a teaching and affiliating University. The present jurisdiction of the University is spread over the districts of Bardhaman, Birbhum, Bankura and a part of Hooghly. The University has two faculties, namely, Arts and Science, encompassing 29 departments offering 38 post-graduate courses, six engineering undergraduate courses and seven diploma/post diploma courses and three certificate courses. It has 163 colleges affiliated to it. University also manages a professional college viz. University Institute of Technology within the University Campus. Moreover, it offers distance education through its Directorate of Distance Education (DDE).

Major activities of the University as defined in the Act are

- to provide for instruction and training in such branches of learning as it may think fit and to make provisions for research and for the advancement and dissemination of knowledge;
- to establish, maintain and manage colleges, libraries, museums and such other centres as it may consider fit; and
- to recognise any college as a constituent college or a professional college and to withdraw such recognition.

National Assessment and Accreditation Council (NAAC) accredited the University as B++ in 2007, which expired in March 2012. Further accreditation has not yet been done.

2.2.2 Organisational set up

Governor of West Bengal is the Chancellor of the University. The Court³⁷ is the highest authority in the University whereas the Executive Council (EC) is the principal decision making authority for day-to-day administration of the University. Besides these, the authorities of the University include the Faculty Councils for post graduate studies, the Council of Undergraduate studies, the Finance Committee etc. Overall functioning of the University is managed by these statutory authorities.

The Vice Chancellor (VC) exercises general control and supervision over all other officers of the University, teachers and employees. The VC is assisted by the Pro VC, Registrar, Finance Officer, Inspector of Colleges, Controller of Examinations and other officers.

2.2.3 Audit Objectives

Audit objectives are to examine and assess whether-

- there was proper planning to achieve the objectives of the University;

³⁶The Act was subsequently replaced by the Burdwan University Act, 1981 which was also amended from time to time.

³⁷The Court is a 74 member body comprising all 29 HODs, 15 members selected/ nominated by VC from Professors of Departments and Principals of colleges, eight elected members, five members nominated by the Chancellor and one special invitee apart from 16 ex-officio members. The Court has the power to establish University Departments, institutions, centres, libraries, etc., create and institute Professorships, Readerships, Lectureships, and officers, confer or withdraw/ cancel degrees, titles, diplomas, certificates, etc. and such other powers as provided by or under the Burdwan University Act

- adequate funds were available and were utilised economically, efficiently and effectively for carrying out the activities;
- the academic and research activities including interventions for skill development were carried out effectively;
- there existed proper monitoring of the activities of the University and its constituent colleges.

2.2.4 Audit Criteria

- The Burdwan University Act 1981, First Statutes, Ordinances and Regulations and its subsequent amendments.
- Financial Rules of the University
- EC Resolutions
- University Grants Commission (UGC) Rules
- State Government's Orders issued from time to time

2.2.5 Scope, coverage and methodology of audit

Performance audit was conducted between March and June 2014 covering the period from 2009-10 to 2013-14. Records of the University including the University Institute of Technology and Directorate of Distance Education were test-checked. Records of 16 colleges were also test-checked on a random sampling basis. An entry conference, to explain audit objectives and methodology of audit, was conducted (March 2014) with the Additional Secretary, Higher Education where Registrar of the University along with other officials were also present.

The audit observations were discussed in an Exit Conference (December 2014) in which the Vice Chancellor and Registrar of the University were present, while the Higher Education Department was represented by the Special Secretary and Joint Secretary. Opinions expressed by the University/ Department have been duly incorporated in the Report. Besides, responses of the University/ Department received in two phases (November 2014 and December 2014) have also been duly considered.

Audit findings

2.2.6 Planning

As per the Statutes relating to Officers of the University (OU), the Registrar shall take necessary steps for execution of plans for development and improvement of Higher Education. The Development Officer shall look after the University and move the UGC and other funding agencies for implementation of the plans, programme submitted by the University, assist the Registrar in preparation and execution of different development schemes, plans and estimates of buildings and the like and to render such assistance as may be required by him for undertaking such projects.

Absence of plan: The University neither had a long term perspective plan nor prepared any annual plan during the period of audit. The University, however, submits a development proposal to UGC for every five year plan period based on the information consolidated from the various departments in

respect of utilisation of grants received from the UGC. Though University had a Planning Cell, it acted more for the purpose of allocation of funds rather than preparing plans for the University. During the entire 11th Plan period, it met only nine times, each time after the release of an installment from the UGC to apportion the funds among various Departments without reference to any proposal.

2.2.6.1 Status of University Grants Commission (UGC) XI and XII Plan

UGC's XI Plan (2007-12) envisaged enhancing access, relevance, quality and excellence of higher education, development of teachers, improving University administration and facility for students. UGC released 90 per cent of the allocated funds (except under merged scheme where it was 50 per cent) to the University, while the remaining 10 per cent (50 per cent for merged scheme) was to be released on reimbursement basis subject to actual expenditure. Position of funds allocated by UGC under its XI Plan and expenditure thereagainst is indicated in Table 2.2.1:

Table 2.2.1: Utilisation of funds received under UGC XI Plan (Rupees in crore)

Sl No	Item	XI Plan			Allocated funds forgone
		Allocation	Release	Expenditure	
1	General Development Assistance	8.68	7.81	8.27	0.41
2	Merged Schemes	3.80	2.04	2.98	0.82
3	Additional Assistance	2.00	1.80	1.90	0.10
4	Internal Quality Assurance Cell (IQAC)	0.05	0.045	0.04	0.01
Total		14.53	11.69	13.19*	1.34

*Additional ₹1.50 crore to be reimbursed by UGC, Source: UCs sent to UGC

Unavailed allocations pertained mainly to central facilities³⁸ (₹ 10.50 lakh), travel grant (₹ 16 lakh), publication (₹ 16.20 lakh), Visiting Professors (₹ 8.40 lakh), basic facilities for women (₹ 5.65 lakh), facilities for disabled (₹ 1.35 lakh), Career Counseling (₹ 7 lakh) and Additional Assistance (₹ 10 lakh).

Delay in construction inspite of availability of funds: The University, based on goals enumerated in the Eleventh Plan of UGC, had *inter alia* envisaged construction of laboratories of five³⁹ departments and one composite building for arts within the plan period (upto March 2012). It was noticed that despite extension of deadline for completion of the building by two years up to March 2014, University had failed to utilise the funds. The laboratories, though delayed, were completed by March 2014. Delay was attributable to failure of the Engineering Department in timely preparation of plan and estimates of the laboratories, while execution thereof also contributed to the impasse. Even after three years from the beginning of the XI plan period, the plans and estimates were not ready.

The above may also be viewed with the fact that a full time Development Officer, who was responsible for implementation of the plan, was not available for major portion of the plan period from April 2009 to January 2012, which could have affected the co-ordination and supervision of expenditure.

³⁸ Health Centre, Computer Centre, Library, etc.

³⁹ Zoology, Physics, Statistics, Chemistry and Botany

In its reply, the University stated that the development of the University was undertaken in a completely decentralised manner without active involvement of the Planning Cell. It was also pointed out that full amount could not be spent due to delayed release of fund by UGC. However, this was not borne out by facts as it was noticed in audit that UGC grants of ₹ 19.68 lakh (out of ₹ 1.90 crore released till December 2010) became refundable after completion of the plan period due to non-utilisation. As of date (November 2013) an amount of ₹ 6.18 lakh has already been refunded.

2.2.7 Financial management

2.2.7.1 Unrealistic preparation of budget for State Government grants

A temporary budget cell (formed every year) prepares the estimates of pay and allowances, retirement benefits etc. on the basis of the previous year's budget and submits it to GoWB which provides Maintenance Grant (salary and retirement benefits) and Additional Maintenance Grant (recurring non-salary expenses like electricity, telephone, etc.) to BU. The actual release of the grants is based on the quarterly requisition submitted to the GoWB indicating the amount required. Thus, the requisitioned amount for all the quarters should be more or less the amount of revised estimates prepared by the University based on the estimated expenditure on salary and other establishment cost like electricity telephone etc.

The position of RE, Requisition of funds, actuals and utilisation certificates furnished during 2009-14 is indicated in the **Table 2.2.2**.

Table 2.2.2: Revised estimates, Actuals and Utilisation Certificates furnished in respect of GoWB grants
(₹ in lakh)

Year	Revised Estimates	Requisition of Funds by B.U.	Variation with respect to RE (%)	Amount released by State	Actual expenditure	U.C furnished
2009-10	7262.37	7239.81	17	6700.97	6027.09	6700.97
2010-11	7400.00	10877.16	(-) 14	7350.21	8461.74	7350.21
2011-12	8100.00	12541.00	(-) 18	10455.49	9520.54	10455.48
2012-13	9250.00	10488.79	(-) 16	9189.71	10712.51	9189.71
2013-14	10293.59	11666.01	4	11438.46	9904.45	9107.04

Source: Budget documents and sanction orders

Inflated requisition of funds: From the above, it may be seen that during 2010-14, the requisitioned amount was much higher than the RE amount indicating large demand being submitted by the University. The University stated that the requisitioned amount included shortfall of the previous year. The reply is not factual as it was seen that though the expenditure was less than the grants received in 2009-10 and 2011-12, the requisitioned amount in 2010-11 and 2012-13 was still much higher than the revised estimates. Besides after the same was pointed out in audit, the University surrendered unspent grant of ₹ 23.31 crore in March 2014 indicating that in 2013-14, the University had requisitioned (₹ 116.66 crore) far more than the actual requirement (₹ 99.04 crore) resulting in subsequent surrender of the excess grants.

Submission of inflated UCs: It is also seen from the table above, that the University furnished UCs for the entire amount of grant received by it till 2012-13 including in 2009-10 and 2011-12 when the actual expenditure was, in fact, less than the amount of grant received.

Further following discrepancies came to notice during audit:

- **Deduction of PF from salary wrongly treated as expenditure:** Amount deducted from the employees' salary as their provident fund contribution and deposited to the Treasury in the Provident Fund Deposit Account was being treated as expenditure. Thus, during 2010-13 the expenditure was overstated by ₹ 27.12 crore on this account.
- **Excess requisition of funds:** The requisition of funds to the State Government exceeded RE by 13 to 55 *per cent* during four years (2010-14) out of five years audited indicating absence of correlations between budget preparation exercise and placement of requisition of funds.
- **Improper budgeting of Salary:** The State Government provides grants to the University for meeting the recurring expenditure on Salary. However it was noticed that the estimates prepared as well as the requisition furnished to State Government for grants was not based on calculation of salary for actual number of employees. The number of employees budgeted for was found to be not only in excess of the men-in position but also in excess of the sanctioned strength, as may be seen from the **Table 2.2.3:**

Table 2.2.3: Table indicating staff strength budgeted for *vis-à-vis* sanctioned strength and men-in-position

Particulars	2009	2010	2012	2011	2013
Sanctioned strength (as of March)	1653	1653	1653	1653	1653
Men in position (as of March)	1228	1203	1220	1266	1172
Budgeted posts	2076	2063	1812	1896	1775

Source: Information provided by Burdwan University

Thus, estimates for salary of employees, which accounted for approximately 90 *per cent* of the budget, were inflated. As the actual expenditure on salary component would be on the actual men-in-position basis, the grant received in excess was either being utilised for other expenditure or accumulated as surplus. This may also be viewed with the fact that the University has accumulation of surplus funds to the tune of ₹ 197.10 crore as of March 2014.

- **Ineffective Finance Committee:** Finance Committee, which had a mandate for submitting the proposals for the annual budget along with its recommendation to the EC for examination and approval, only recommended the estimates prepared by the Finance officer in a routine manner, without pointing out the any discrepancy. Thus, the control mechanism envisaged in the University statute for proper budgeting needed improvement.
- **Violation of GoWB's condition of Self-financing:** In July 2005, GoWB accorded approval to the creation of 128 posts for the UIT on the condition that it would not bear any financial liability connected with or incidental to the maintenance of the newly created posts and that the University authority would not bear the financial burden in respect of these 128 posts, as it would run on self-financing basis. Audit, however, noticed that despite UIT being envisaged as a self-financing institute, the University had been paying the salary of teachers from the State Government grants. During 2009-14, ₹ 10.28 crore was paid in violation of the above directives. The University budget during these years was

also prepared taking into account the salary of the UIT teachers. Scrutiny of the Accounts of the UIT for the years 2008-09 and 2009-10 (accounts for 2010-11 to 2013-14 have not been prepared) revealed that sufficient amount was available for payment of the salary to the teachers during these years.

In reply, admitting the audit observations, the University stated that the excess/shortfall in the grants from the State Government during the period of Audit (2009-14) would be adjusted in the current financial year, *i.e.* 2014-15. It also assured that care would be taken to avoid excess requisition of grants as well as excess UC in respect of grants in future. As regards payment of salary of UIT teachers from grants, it was stated UIT has taken the responsibility of disbursing the salary with effect from March 2014.

The University in its supplementary reply (December 2014) opined that payment of salary of UIT did not affect the Maintenance grant of the State Government as the receipts (₹ 12.32 crore) from UIT till date exceeded the expenditure on salary during 2009-14 (₹ 11.42 crore). The reply is, however, not tenable as the budget sent to the Government included UIT's salary portion. Further, accounts of the University and UIT were yet to be approved by the Court.

2.2.7.2 Receipts and expenditure

Receipts of the University include grants-in-aid from the State Government, funds received from UGC and other funding agencies, fees collected from students, etc. Receipts and expenditure incurred during 2009-14 were as under:

Table 2.2.4: Receipts and expenditure during 2009-14

Year	Grants-in-aid		Receipts			Expenditure
	Non-plan	Plan	Other agencies	University income	Total	
2009-10	73.87	0.50	11.24	15.45	101.06	79.42
2010-11	74.83	0.00	14.06	15.98	104.87	98.72
2011-12	107.48	0.20	14.50	28.40	150.58	108.89
2012-13	100.37	0.40	17.54	27.10	145.41	128.39
2013-14	106.04 ⁴⁰	0.00	13.29	28.52	147.85	114.60
Total	462.59	1.10	70.63	115.45	649.77	530.02

Source: Data provided by the University.

From the above, it is seen that income⁴¹ from University's own resources increased during 2009-14 from ₹ 15.45 crore to ₹ 28.52 crore, (from 15 per cent to 19 per cent of their total receipts), which could meet between 16 to 26 per cent of their total expenditure during this period. The University, however, was dependent on State Government and other funding agencies as about 78 per cent of the expenditure had to be met from these grants.

2.2.7.3 Maintenance of Provident Fund

In accordance with Statute 3 (PF), the University had been maintaining a Contributory Provident Fund (CPF) for its employees where both employee and

⁴⁰ University received ₹114.38 crore during 2013-14 from the State Government out of which ₹23.31 crore was refunded.

⁴¹ Includes students' fees, examination fees, hostel fees, sale proceeds of forms, etc.

the University contributed 8.33 *per cent* of pay drawn by each employee. The accumulated fund was to be invested in stipulated instruments. However, with effect from May 1999, State Government introduced West Bengal State-Aided Universities (Death cum Retirement Benefit) Scheme 1999 under which existing employees were given the choice of opting either for General Provident Fund (GPF) or for continuing with CPF. The rate of minimum subscription in GPF was fixed at 8.33 *per cent* while a maximum of 20 *per cent* of pay could be deposited by each employee. No contribution was to be made by the University in the GPF. The employee's contribution including interest thereon was to be transferred to GPF account as opening balance.

Non transfer of employer's contribution in the CPF to Pension fund

Government subsequently stipulated (September 2001) that in case of employees who had opted for GPF, the employer's share of contribution to the CPF with accrued interest thereon⁴² should be credited to a Pension Fund to be created. The University was also to amend statutes of CPF and to frame statutes of GPF. No evidence was shown to Audit to show the creation or operation of any Pension fund by the University. Audit further noticed that:

- The amount of employers' contribution in the CPF was being transferred only on the retirement/death of the particular employee who had opted for GPF. However this was being transferred to the General fund account⁴³ instead of to a separate pension account as per the Government guidelines. As of March 2013, an amount of ₹ 20.22 crore had been transferred to the General Fund account.
- Out of the available fund of ₹ 20.22 crore only ₹ 9.54 crore was invested in fixed deposits while the balance ₹ 10.68 crore remained in the General fund of the University.

In reply, the University stated that it has created a Pension Fund in the year 2003-04 and the creation of the pension fund had been reflected in the University balance sheet which would be placed before the statutory auditors while conducting audit of accounts. This, however, could not be verified as no statement of accounts was produced to Audit.

Other irregularities noticed in audit

Apart from the above, the following was also noted by audit

- **Excess subscriptions allowed in GPF:** In GPF, University permitted subscriptions in excess of the stipulated cap of 20 *per cent* of pay and termed it as Voluntary Provident Fund (VPF) despite having no provisions for the same. It even allowed interest on the excess deposited amounts. An amount of ₹ 52.60 crore was so credited during 2001-13, which was a loss to the Government.

While accepting the audit observation, the University stated (December 2014) that necessary steps⁴⁴ have been taken to stop deducting

⁴² including any amount of university's contribution which had already been drawn as final withdrawal

⁴³ All moneys received by, or on behalf of the University either as dues of the University or for deposit, remittance or otherwise, shall be credited to the General fund.

⁴⁴ Circular has been issued in September 2014 stopping the practice on an ad hoc basis pending decision of the Executive Council.

subscription in excess of 20 *per cent* of pay of the employee in the GPF from the pay bill of September 2014.

- **Irregular payment of interest on PF balances of retired teachers:** State Government suffered losses as University paid interest on PF amounts retained in Treasury by retired teachers on extension. During 2009-14, ₹ 2.87 crore (₹ 1.23 crore already paid as interest in respect of 30 retired teachers and ₹ 1.64 crore accrued on 25 retired teachers on extension) was borne by the University on account of interest paid/payable on the retained PF amount.

The University in its reply stated (March 2014) that it had been a long standing practice to retain a portion of PF amount of retired teachers on extension to enable University to recover any amount against non-refund of any books or non-adjustment of any advance, which these teachers were allowed to draw in academic interest during their period of extension.

The reply was not acceptable as there was no provision for retaining GPF after superannuation and the practice purportedly meant for safeguarding the interests of the University was causing loss to Government. There was further loss to the Central Government as the interest earned was exempted from income tax.

During Exit Conference (December 2014), Vice-Chancellor stated that instead of withholding of PF amount, 50 *per cent* of gratuity amount could be withheld which would not result in interest burden on the state government. He said that the matter would be considered in the next Finance committee meeting.

The University in its supplementary reply (December 2014) informed that the matter had been referred to the Executive Council.

2.2.7.4 Non-preparation of accounts

The University Statutes and the Act stipulate that the Finance Officer shall prepare Annual Statement of Accounts within six months of the close of the financial year and the EC is to approve it and submit to the Court and the State Government. It was seen that the Court approved the accounts for the years 1999-2000, 2000-2001 and 2001-02 together in November 2010. Thereafter, accounts have not been prepared for the last 12 years (2002-03 onwards). Audit noted that the EC and the Court also did not pass any resolution regarding non-preparation of annual accounts.

Further, it was seen that University prepared separate Accounts for DDE and UIT. As such, the Statement of Accounts of the University did not exhibit the complete picture of the state of affairs of the University.

In reply, the University stated that Annual Accounts with Balance Sheet up to 2011-12 have been prepared and placed before the Finance Committee held on 27th August, 2014. The Finance Committee had approved the Accounts for placing it before the Executive Council. The combined Annual Accounts of the University including the University Institute of Technology and the Directorate of Distance Education was also under preparation.

2.2.7.5 Internal Audit

The Act stipulates that the Court shall have a continuous internal audit and the report of such audit shall be submitted to the State Government as soon as possible after the end of every financial year.

It was seen that University did not undertake annual internal audit. The first internal audit report, submitted to the Finance Committee in August 2014 covered the period from the inception of the University till March 2013. In its supplementary reply, University stated (December 2014), the report was approved by Court.

2.2.8 Academic and research activities

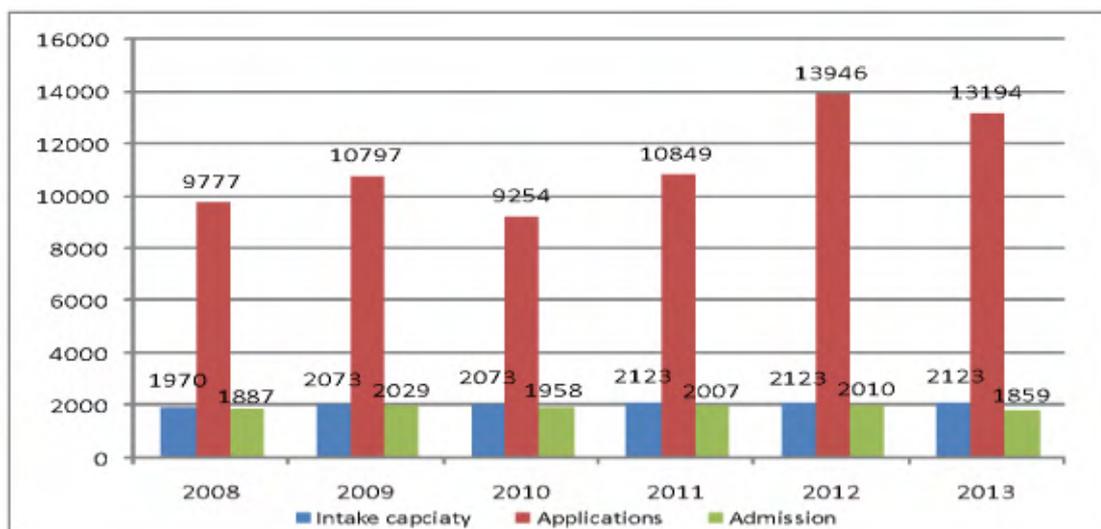
2.2.8.1 University’s performance in enhancing access, relevance and quality of education

UGC Plans are directed towards enhancing access, relevance and quality of higher education. University’s performance in these areas is discussed below.

Access

The intake capacity, number of applicants and number of students admitted during 2008-13 is indicated in the Chart below.

Chart 1: Intake capacity, number of applications received and number of students admitted during 2008-13



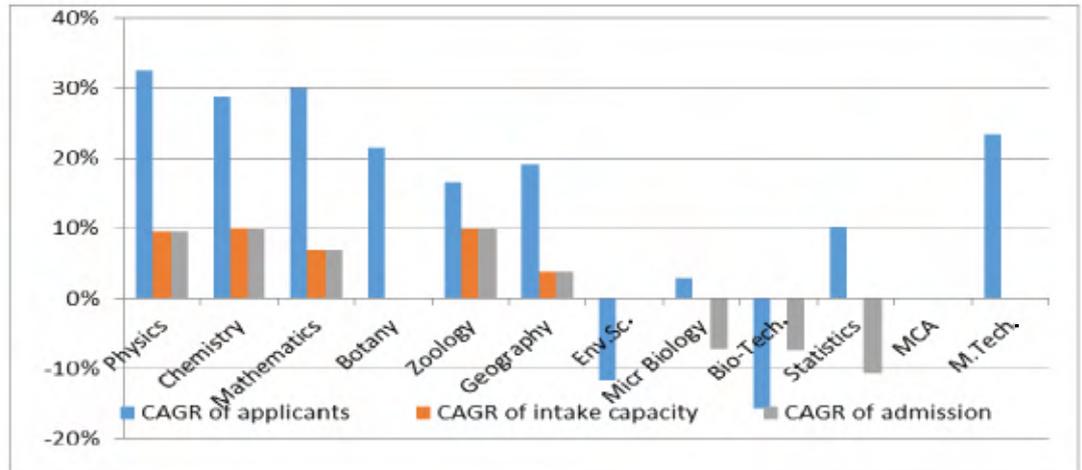
Source: Figures provided by Faculty councils

Audit noted that during 2008-2013, the intake capacity of the University (PG courses) increased from 1970 to 2123. Capacity increase was noticed in five Science Departments viz. Physics (30), Chemistry (28), Mathematics (30), Zoology (30) and Geography (10) from 2009-11 session. There was no increase in Arts Faculty, though one new course on Education with a capacity intake of 25 students was started. It would be pertinent to note that during the same period the undergraduate enrolment registered an increase of 26 per cent increasing from 65187 to 88087.

The Chart above shows that there was demand for courses with the number of applicants ranging from four to six times the intake capacity. This indicated that there was much scope for the University to enhance access. Audit further

analysed the trend in number of applicants, intake capacity and admission for the period from 2008-13 in respect of individual courses. The result of analysis is shown in *Charts 2 and 3*.

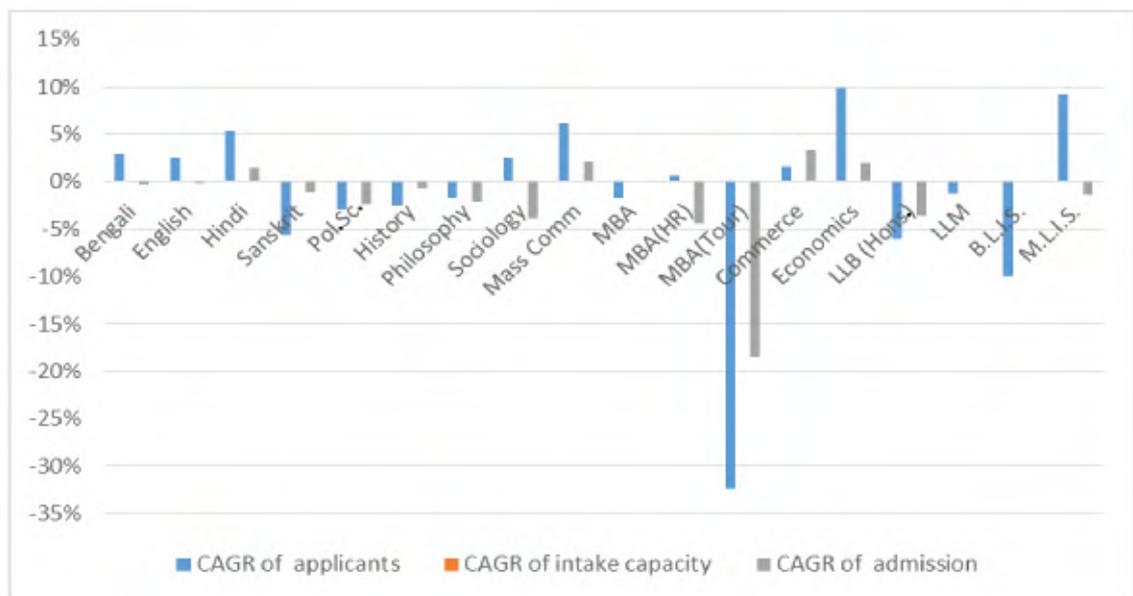
Chart 2: Compounded Annual Growth Rate (CAGR) in number of applicants vis-à-vis intake capacity in Science Courses during 2008-13



Source: Figures provided by Faculty councils

As would be evident from the Chart above, the demand grew in nine⁴⁵ courses. However, against these nine, capacity intake increased only in five⁴⁶ courses. In case of Botany and M. Tech. despite demand, there was no increase in intake capacity. Negative CAGR in applicants was registered in two courses (Environmental Sciences and Biotechnology) indicating less demand for these courses.

Chart 3: Compounded Annual Growth Rate in Applicants vis-à-vis intake capacity in Arts Courses



Source: Figures provided by Faculty councils

Similar analysis of Arts courses as shown in *Chart 3* indicates that demand increased in nine⁴⁷ subjects while it decreased in other nine⁴⁸. However, there

⁴⁵ Physics, Chemistry, Mathematics, Botany, Zoology, Geography, Micro-biology, Statistics and M.Tech.

⁴⁶ Physics, Chemistry, Mathematics, Zoology and Geography

⁴⁷ Bengali, English, Hindi, Sociology, Mass Communication, MBA(HR), commerce, Economics and MLIS

⁴⁸ Sanskrit, Political Science, History, Philosophy, MBA, MBA (Tourism), LLB, LLM and BLIS

was no capacity addition in any of these subjects despite increasing demand. The University also did not undertake any study to assess the demands and employability of courses to increase its access and relevance.

Factors limiting access:

The University did not have adequate teaching staff and physical infrastructure to augment its access. Departments in the University were functioning with shortage of classrooms and laboratories that hampered their smooth functioning. Popular Departments in Arts Faculty were operating with class size of 185 students whereas those in Science Faculty reached 105. Norms for students per class or student: teacher ratio was also not made available.

In reply the University stated that in the backdrop of huge increase in undergraduate enrolment, students with comparatively low merit have been accessing PG Studies in different streams through distance mode by the DDE, the University of Burdwan. However, the reply is not relevant to the question of upgrading the physical infrastructure.

Relevance of courses and employability

One factor to judge the relevance of the courses conducted by the University is employability of the students who complete the courses. It also demands introduction of new courses and continuous updating of course syllabi. The University introduced only three⁴⁹ new courses in the Arts Faculty during the last five years. New courses in emerging areas particularly Nano Science as recommended by the UGC were not introduced. Despite UGC stipulation of revising the syllabi every three years, it was not updated, the last of such revision having been done in 2008. Non-revision of syllabus should be viewed with the fact that Dean of the Faculty Councils (who is the Vice-Chairman of FC) had not been in place since December 2012 and the FCs tasked with the revision of syllabus and introduction of new courses met infrequently⁵⁰. Thus, efforts from the University were lacking to render the courses relevant to the current scenario.

In reply, the University stated that in 2014, Choice Based Credit System (CBCS) was introduced in the Post Graduate courses and Syllabi were recast as per the need of the new system.

Audit made an effort to assess the employability of the University courses from the data of students employed through the placement cell of the University. During 2009-13, out of 3981 PG students passed, only 320 appeared for the placement procedures out of which only 33 students were selected. No data are available for independent placements (not through the placement cell).

However, as per IQAC (Internal Quality Assurance Cell) report for the year 2011, it was reported that 40-50 *per cent* of the students were getting qualified for the fellowships and other Government research organisations and services. It also stated that rest of the students were getting jobs in schools through School Service Commission and in private companies. The University,

⁴⁹ *Master of Education (capacity-25) in University campus and PG courses in Urdu (30) and Santali (40) in constituent colleges*

⁵⁰ *Against required 30 meetings during 2009-14 (six times annually), FC for Arts met 17 times (two to five times annually) while FC for science met 11 times (annually one to four times).*

however, did not maintain any record in this regard. As such, audit could not ascertain the employability of the courses offered by the University.

Quality

As per UGC directive, each Higher Education Institute (HEI) has to establish Internal Quality Assurance Cell (IQAC), which is meant for planning, guiding and monitoring Quality Assurance and Quality Enhancement activities of the HEIs. The functions of the IQAC *inter alia* includes preparation of the Annual Quality Assurance Report (AQAR) of the HEI based on the quality parameters/assessment criteria developed by the relevant quality assurance body (like NAAC, NBA), in the prescribed format. IQAC report had been prepared only up to 2011.

In reply, the University stated that IQAC was currently functional and was preparing the reports (AQAR) for 2012 and 2013 as per new guidelines and format of the NAAC.

In order to assess the quality of the University, audit compared certain parameters adopted by UGC⁵¹ for A-grade Universities with those of Burdwan University. The results are indicated in **Table 2.2.5**.

Table 2.2.5: Determinants of quality and quality-gaps in Burdwan University⁵²

Parameter	Bench mark as in A grade Universities	Burdwan University as of March 2014	Quality gap (in number and as percentage of benchmark)
No. of teaching departments per University	34	29	5 (15)
No. of sanctioned faculty positions per University	432	295	137 (32)
No. of filled-up faculty positions per University	329	200	129 (61)
Percentage of faculty positions vacant	24	32	-8 (- 33)
Number of faculty members with Ph. D. degree	432	160	272 (63)
Percentage of teachers without Ph. D. degree	0	40	-40
No. of teachers per Department per University	10	7	3 (30)
Number of books in library	352886	250223	102663 (29)

Source: UGC's publication and data provided by University

As is evident from the Table, the University was behind the benchmarks for A-grade Universities. Among these, availability of faculty was an area of major concern.

Non-maintenance of Performance Assessment Reports

Performance assessment of staff is imperative to quality assurance in any organisation. In Burdwan University, it was, however, seen that there was no system of assessing the performance of its employees.

The University also did not maintain documents vital to efficient human resource management like Service Books (SB) and seniority list of its employees. Service Books in respect of only seven *per cent* (five teachers, one

⁵¹ as indicated in UGC's publication 'Higher Education in India: Strategies and Schemes during Eleventh Plan Period (2007-12) for Universities and Colleges'

⁵² BU was accorded B++ grade from 2007 to 2012; further accreditation has not been done.

officer and 71 non-teaching staff out of total 1172 employees) of its employees were available.

During Exit Conference (December 2014), Vice Chancellor stated that the University was planning to maintain Service Books for all staff and a deadline would be fixed within which Service Books for all staff could be opened. As regards performance assessment, he stated that the matter would be looked into.

2.2.8.2 Percentage of passing

Number of students who appeared and passed during 2009-13 for UG and PG examinations is indicated in the **Table 2.2.6:**

Table 2.2.6: Students appearing and passing

Year	Under Graduate		Post Graduate	
	Number appeared	Number passed (per cent)	Number appeared	Number passed (per cent)
2009	41749	29071 (70)	1432	1404 (98)
2010	42293	25125 (59)	1843	1768 (96)
2011	43103	24157 (56)	1975	1940 (98)
2012	50190	33370 (66)	2080	2046 (98)
2013	Not Available		2099	2041 (97)

Source: Data provided by the University

It was seen that the pass percentage of UG courses fell all through 2009-11 from 70 to 56 *per cent* while in 2012 it increased to 66 *per cent*. In case of PG courses, pass percentage hovered around 96 to 98 *per cent*. Considering that undergraduate courses are conducted only in affiliated colleges, no attempt was made by the University to ascertain the reasons for such declining trends in UG results.

In its reply the University admitted its lapse to ascertain the reasons for the declining trends in the UG results and opined that:

- The existence of a number of degree colleges having inadequate infrastructure was the main reason behind such declining trend in the UG Results. Many of these Colleges were run primarily by Part-Time/Guest Teachers.
- There was a lack of sincerity on the part of the students regarding attendance in classes on a regular and sincere basis, especially among the students in the General Courses of Study.
- Non-availability of permanent Principal and Teachers in various Colleges was hampering the classes regularly as well as proper academic and administrative management of the Institutions.
- Moreover, the growing use of photocopy machines and the practice of note oriented study system on the part of students and teachers was also one of the reasons for such poor results.

While the impact of the above factors might be true though not measurable, the fact remains that the University did not take corrective action like disaffiliation of colleges, debarring of students from examination due to low attendance etc. to address these issues. University also could have taken designed the syllabi imaginatively to discourage or prevent rote learning.

2.2.8.3 Availability of manpower

The sanctioned strength of the teachers, officers and non-teaching staff of the University and the men in position against each for the month of March during 2009-13 is indicated in **Table 2.2.7**.

Table 2.2.7: Sanctioned strength vis-à-vis men-in-position

Category of staff	Sanctioned Strength	Men in Position as of March (percentage of shortage)				
		2009	2010	2011	2012	2013
Teachers	295	219 (26)	216 (27)	210 (29)	203 (31)	195 (34)
Officers	62	46 (26)	47 (24)	45 (27)	42 (32)	43 (31)
Non-teaching staff	1296	963 (26)	940 (27)	1011 (22)	975 (25)	934 (28)
Total	1653	1228 (26)	1203 (27)	1266 (23)	1220 (26)	1172 (29)

Source: Information provided by Burdwan University

Noticeable vacancies in teaching posts and other key posts: As would be evident from the table above, there were noticeable vacancies in all categories of staff ranging from 23 to 29 *per cent* during 2009-13. The increasing vacancy percentages, especially of teaching posts, was a matter of concern. Further, in violation of the statute provision stipulating filling up of a vacancy of an officer within six months of a post falling vacant, the post of Registrar has been vacant since November 2010. Registrar being responsible for conducting elections to all authorities, maintaining the minutes of meetings of the authorities, etc., this had its adverse effects on the functioning of the University as evidenced in non-convening of Court meeting in 2011-12, only one meeting of EC in 2011-12, non-holding of election to the Court and EC, etc. It was also seen that key posts like Librarian, Deputy Librarian, Development Officer (DO) and the Publication Officer were vacant for periods ranging from more than two to five years. As already mentioned, absence of DO impacted the ability to execute the UCG XI Plan.

In case of UIT also, the University had been imparting higher technical education without sufficient teachers, technical staff and officers as there was overall shortage of 54 personnel (42 *per cent*).

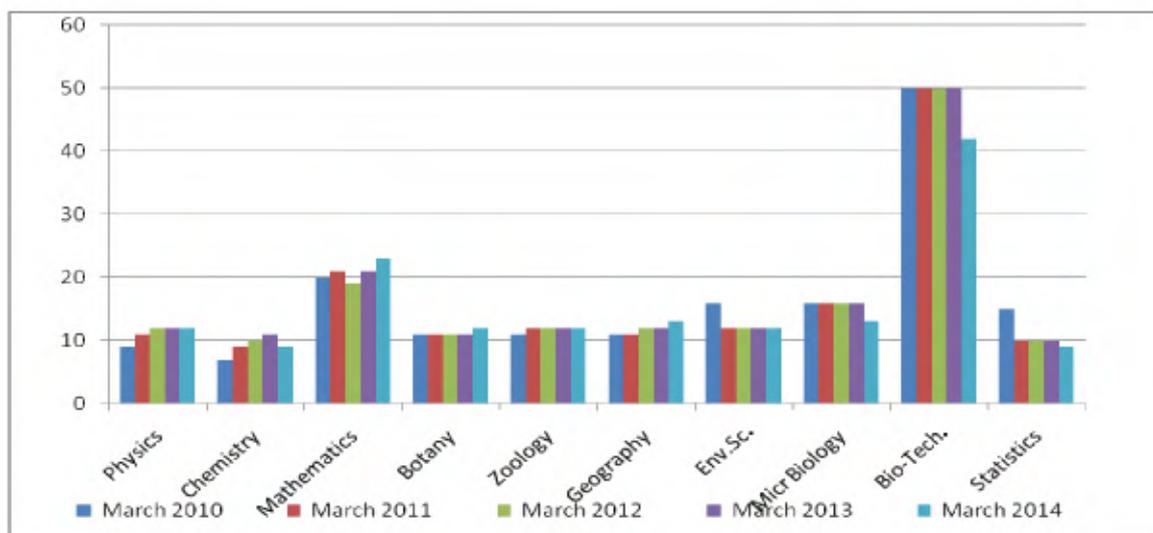
The University failed to recruit new staff timely as discussed subsequently.

Teacher- Student ratio:

UGC did not prescribe any norms as to teacher-student ratio. Audit, however, noted that despite having a marginal decrease in student strength in 2013 *vis-à-vis* that of 2009, the teacher student ratio became more adverse, declining from 1:18 to 1:20. While there were 219 teachers and 3877 students as of March 2009, it became 195 and 3869 respectively in March 2013. Audit, further analyzed the teacher student ratio department –wise as indicated in **Chart 4 and Chart 5** from which, it can be seen that:

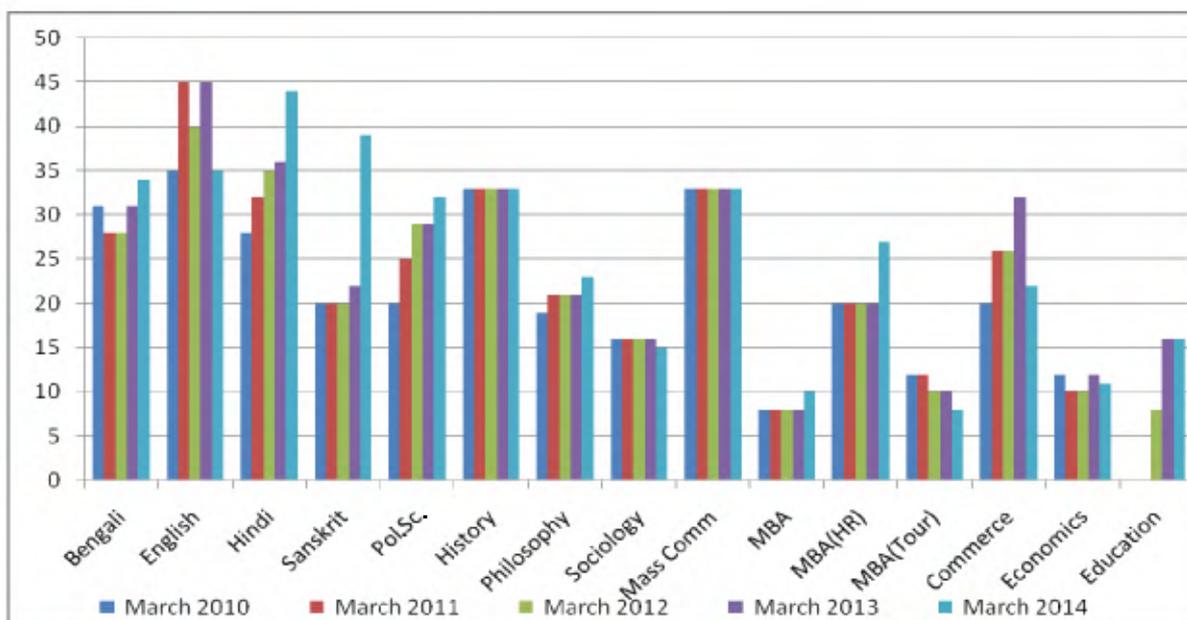
- There were significant variations in teacher student ratio department-wise. While at least in five subjects (Physics, Chemistry, Botany, Zoology, and MBA), it was around 10, in two (English and Bio-tech), it was more than 40.
- Science subjects with the exception of Bio-technology had better teacher student ratio than the arts subjects.
- Over the years, teacher student ratio declined in Physics, Chemistry, Mathematics, Botany, Geography, Bengali, Hindi, Sanskrit, Political Science, Philosophy, MBA, MBA (HR) and Education.

Chart 4: Department-wise teacher student ratio –Science



Source: Information provided by Burdwan University

Chart 5: Department-wise teacher student ratio –Arts



Source: Information provided by Burdwan University

Thus, failure of the University to fill up teaching vacancies resulted in adverse teacher student ratio in many subjects which was detrimental to the quality of education. Such shortage of teachers also resulted in establishment of departments without adequate staff strength and forgoing the UGC assistance for research purposes as indicated below:

- Out of the 27⁵³ Departments in the University, 12⁵⁴ did not have the minimum⁵⁵ stipulated sanctioned strength.

⁵³ There are 29 Departments considering two subjects viz. Urdu and Santali taught in constituent colleges.

⁵⁴ Mass Communication, Biotechnology, Microbiology, Business Administration (H.R), Education, Computer Science, Environmental Science, Library & Information Science, Hindi, Tourism Management, Sociology and Statistics

⁵⁵ Every teaching department in the University should have minimum staff of one Professor, two Readers and an adequate number of lecturers along with the necessary supporting staff.

- Statistics Department could not apply to the UGC for Special Assistance as it lacked the stipulated minimum number of faculty (six) in position (ranged from three to four during March 2009 to March 2013).

The University attributed this to mismatch between the University's demand and the UGC's sanction of posts. The reply is not tenable as it was noticed that in case of eight departments, UGC sanctioned posts remained vacant. As mentioned earlier, the problem was further compounded by the slackness in recruitment procedure.

During Exit Conference (December 2014), the Vice Chancellor stated that attempt would be made to rationalise the numbers of sanctioned posts in line with the demand of courses so that teacher-student ratio could be improved.

Recruitment

As per Statute 4 (O.U⁵⁶), the Registrar shall be responsible for maintenance of service records of the officers, teachers and other employees of all the departments of the University and take necessary steps in respect of appointment of all categories of posts of officers, teachers and non-teaching staff and conduct all correspondence pertaining thereto on behalf of the University. However, it was seen that the Registrar does not *ab initio* initiate the process of recruitment keeping in view the overall vacancy position. Instead, the Registrar initiates the process only after the Departmental Committee (DC) of individual Departments informs the need to fill up a vacant teaching post through its resolution. As such, there was gap between the actual vacancy and the number of posts for which recruitment process was initiated. As against vacancy position of each post, the number of posts advertised and the number actually recruited during the last five years is as follows:

Table 2.2.8: Vacancy position, the number of posts advertised and the number actually recruited during 2009-14

As of March	Professor			Associate Prof			Assistant Prof			Officers		
	V	A	R	V	A	R	V	A	R	V	A	R
2009-10	15	6	1	26	7	2	35	12	5	16	5	0
2010-11	13	9	3	27	2	1	39	21	4	15	5	8
2011-12	14	11	3	28	11	0	43	34	0	17	11	1
2012-13	13	0	2	34	0	3	45	0	4	20	12	2
2013-14	13	12	1	38	17	2	49	31	11	19	7	8

V: vacancy, A: Advertised and R: Recruited

Source: University's records.

Poor recruitment as all vacant posts were not advertised: As is clear from the table above, advertisement was not made for all the vacancies. Audit noted that as overall assessment of the vacancy position at each level was not made annually, only a fraction of the vacant posts was advertised which resulted in very few being filled up. Further, recruitment made against advertisement also presented a very bleak picture.

In reply, the University stated that considering the necessity of filling up the vacant teaching posts, the University Authority had already taken up the matter seriously. Most of the teaching posts had already been advertised. It also stated that despite their best efforts, some higher posts (e.g. Professor and Associate Professor) could not be filled-up for want of candidates. It added that for

⁵⁶ *Officers of the University*

selection of officers, advertisement and selection process will also begin very soon.

In its further reply (December 2014), University informed that almost all the teaching posts and officer posts had been advertised and the selection was under process. As regards non-teaching posts, it was stated that some posts were sub-judice and the recruitment process for other posts had to be withdrawn for technical reasons.

Recruitment in Directorate of Distance Education (DDE)

Subsequent to commencement of Directorate of Correspondence Courses⁵⁷ (DCC) in 1994, University engaged (between April and September 2002) 35 Office Assistants and 17 Grade IV Staff⁵⁸ on contractual basis against the sanctioned posts of 12 and 11 respectively. Audit observed that these 52 personnel were appointed substantively with retrospective effect from the date of joining in the contractual post by a mere order of the Executive Council in June 2010 without going through the University's existing recruitment process as mandated by the Act, Statutes and Ordinances. Thus, University not only violated the norms for appointment, but also appointed 29 staff (23 Office Assistants and six Grade IV Staff) in excess of sanctioned strength. Out of these 52 staff, 42 were promoted to the next higher scale of pay in December 2011 and June 2012.

As would be evident from the above, the University bypassed its own norms of recruitment to extend undue benefit to some employees.

In its reply, the University admitted (December 2014) that the appointments in excess of sanctioned strength had been made. The University attributed such appointments to work load associated with running of distance education courses. However, as regards rationale behind substantive appointment staff with retrospective effect, the University did not offer any comment in its reply.

Academic Staff Development Programmes

The teachers in the University are required to undergo Academic Staff Development Programmes like orientation/ refresher courses. It was seen that out of the 200 teachers in position (March 2014), only 62 (31 *per cent*) had undergone such courses during the last five years. No centralised database was maintained regarding the training attended by the teachers. Thus, the University neglected a crucial area of training of academic staff.

In its reply, the University admitted that presently there was no centralised database from which the data regarding the individual teacher participating in such courses could be retrieved.

2.2.8.4 Less expenditure on Research

The University received funds for research from funding agencies like UGC, Department of Science & Technology (DST), etc. The funds received were deposited into a common bank account where other receipts are also kept which made it difficult to separate the funds meant for different projects. As such, closing and opening balances provided by University did not match and the interest accrued did not get credited into individual projects.

⁵⁷ Subsequently renamed as Directorate of Distance Education

⁵⁸ Including one cyclostyle operator

The funds position during 2009-13 in respect of research is tabulated below:

Table 2.2.9: Funds position in respect of research activities during 2009-13
(₹ in lakh)

Year	Opening Balance	Receipt	Expenditure	Closing Balance
2009-10	97.83	154.94	190.50	62.27
2010-11	63.00	356.28	44.79	360.28
2011-12	364.30	100.45	128.00	336.76
2012-13	336.11	547.51	360.37	521.48

Source: Data provided by University

As would be evident from the table above, University was not spending the major part of the amount received for research as the closing balance had increased from ₹ 62.26 lakh to ₹ 5.21 crore over the period 2009-13.

During 2009-14, 817 candidates (full time: 109 and part time: 708) were admitted for PhD programme. Stipend amounting to ₹ 10.79 crore was also paid during this period. PhD degrees were awarded to 446 candidates. However, owing to University's poor record-keeping in regard to research outcomes like number of research papers published etc., audit could not assess the performance of the University in research activities.

University did not analyse the reasons for this modest performance in research output.

In reply the University stated that it would take necessary steps and also ensure proper utilisation of funds and enhance support to the researchers.

2.2.8.5 Decline in usage of Library facilities

The University has a central library and 21 departmental libraries. The University purchased 17057 books during 2009-14 and as of March 2014, University has 250223 books. Despite having such sufficient collection, the numbers of users of the library have declined over the last five years as indicated in Table 2.2.10.

Table 2.2.10: Trend of users and books issued to various users during 2009-14

Year	Student	Teache rs	Researc hers	Others	Total	Number of books issued to			
						Students	Reading Room	Teachers	e-Resource users
2009-10	1968	306	375	719	3368	19055	4025	5232	2604
2010-11	1982	310	385	739	3416	14100	4287	3249	1747
2011-12	1989	313	388	746	3436	15075	5187	2906	1325
2012-13	2000	185	429	787	3401	11419	3467	3228	726
2013-14	2005	191	452	798	3446	11070	3757	5119	1319

Source: Data provided by University

The University, in its reply, attributed such declining trend in the use of library, to the following:

- Selective study by the students of the class lectures and notes without any detailed study of the syllabus.
- Books recommended for purchase by the Departments, not being as per students' demands.
- Shortage of staff - only two staff members (Dy. Librarian and Asst. Librarian) were available against a sanctioned strength of six officers. The post of Librarian was vacant from August 2007 inspite of having been advertised for thrice. The posts of Deputy Librarian and two posts

of Assistant Librarian were also vacant during major part of the last five years.

In reply, University stated that the data of e-resource users is more considering the Internet connectivity through wire and wireless modes (Wi-Fi) within the campus. But, at present, the University lacks the necessary mechanism to record these outside-library uses.

The reply, however, did not address the issue of non-filling of vacant posts.

2.2.8.6 Lack of policy on Information Technology infrastructure

National Assessment and Accreditation Council (NAAC) assesses the IT infrastructure in a University based on the availability of ICT facilities such as LAN facility, number of nodes with internet facility, computer-student ratio, access to on-line teaching and learning resources, availability of IT policy in respect of Information Security, Network Security, Risk Management, etc. The University has a campus-wide fibre optic LAN with more than 1700 nodes having access to National Knowledge Network.

However, it was seen that the University had not made any effort to assess the number of computers available and number of computers to be provided to the teaching staff and students for accessing the LAN. There was no policy for providing online teaching and learning resources to the faculty and students for quality teaching, learning and research. Further, University did not formulate any IT policy with regard to Information Security, Network security, etc.

The University did not respond to the above issues pointed out by audit

2.2.9 Monitoring

Oversight functions as to UG education primarily lies with the Inspector of Colleges (IC) while that of PG education is with the Faculty councils for Post Graduate Studies. The Act empowers the State Government with overall monitoring of the University through its representatives in the Court, the EC and other authorities of the University.

2.2.9.1 Inspection of affiliated colleges

In case of UG education in affiliated colleges, IC was mandated to inspect the colleges and report on their functioning. As per Statutes, each of the colleges was to be inspected annually. However, only six to 21 *per cent* of the colleges were inspected annually during 2009-14.

It was seen that Inspection Reports were not prepared in the Statutory Format. Test-check of 16 such Inspection Reports revealed that the inspections were carried out to extend the affiliation for a particular subject or for the establishment of new colleges. The Inspection Reports were not followed up to ensure the implementation of recommendations.

In its reply, the University admitted that statutory inspections of colleges were not carried out due to some unavoidable circumstances as the Inspector of Colleges was entrusted with different kinds of administrative jobs in the University besides inspection for the last few years.

The Audit team test-checked 16 colleges out of 163 colleges under jurisdiction of the Burdwan University in the district of Bardhaman, Bankura, Birbhum and

Hooghly. On scrutiny of the available records furnished by the colleges, the following deficiencies in infrastructural facility were observed by audit team.

- Seven colleges were not NAAC accredited.
- One NAAC accredited college did not renew the accreditation.
- Full time Principal posts were vacant in seven colleges. Principal's duties were being discharged by a teacher-in-charge appointed by Governing Body.
- Nineteen Honours Courses in 10 colleges were running only with part-time teachers. Out of the same, six colleges did not have any sanctioned post for Honours courses. This implied granting of affiliation to these colleges without ensuring the availability permanent teachers by the University.
- Libraries were running without any Librarian in four colleges.
- Of the Permanent teaching posts, more than 40 *per cent* are vacant in nine colleges.
- In 13 colleges where courses in general subjects were offered, number of students in general subjects were more than 100 in each class in contravention to University statutes regarding class size.

During Exit Conference (December 2014), Vice Chancellor opined that while some of the colleges had adequate infrastructure, working of many were a matter of concern.

In its supplementary reply (December 2014), accepting that the regular inspections could not be held, the University stated that inspection was only one of the mechanisms for control over the colleges, the others being representation of University nominees in Governing Bodies of colleges and representation of Principal Representatives from the four districts under the jurisdiction of the University in EC.

2.2.9.2 Monitoring by Faculty Councils for Post Graduate Studies

As regards PG Studies, the Faculty Councils (FC) for Post Graduate Studies were responsible for inspection or investigation of the affairs of any University Department or any college and submitting report to the EC. The FCs did not carry out any inspection of Departments. They also did not prepare any report for submission to the EC as mandated, during the period of audit.

In its reply, the University stated that academic aspect of the monitoring of PG departments under Faculty Council (Science) and Faculty Council (Arts) was looked at as a routine exercise by the Dean (Science) and Dean (Arts) respectively, while the administrative part was taken care of by the Secretary as part of statutory responsibility.

However, the posts of Deans were vacant from December 2012 till March 2014.

2.2.9.3 Monitoring by State Government

As per section 46 (1) of the Act, the State Government shall have the right to conduct inspection of the University/ any affiliated college or into the affairs of

the University or affiliated college and it may accordingly direct the University/ College to take appropriate action.

Audit noted that no such inspection was conducted by the State Government during 2009-14. Thus, though the Act empowered the State with power of oversight, it did not exercise the same to improve the functioning of the University. Considering that the University had issues regarding its Provident Fund maintenance, recruitment of staff, budgeting and expenditure of State Government grants, etc., absence of inspections by State Government becomes important.

Further, State Government was not fully cognizant of the state of affairs of the University as its representatives in the Court and the EC did not attend the meetings. (*Appendix 2.2.1*)

2.2.9.4 Non-preparation of Annual Reports

As per the Act, EC is to prepare the Annual Report and submit the same to the Court. The Court is to consider the Annual Report and to pass such resolutions relating thereto as may be considered necessary. Apart from this, the University has no other system of reporting. It was, however, seen that the University had not prepared the Annual Report since 2007-08.

In reply, it was stated (May 2014) that the Annual Reports could not be prepared due to non-submission of requisite information by many departments and also due to man-power constraints. The University decided (August 2012) not to publish the Annual Reports for the period 2007-08 to 2009-10. The work for the publishing of Report for the year 2010-11 was in progress.

During Exit Conference (December 2014), it was informed that Annual reports had since been prepared for the years 2010-12 and the report for the year 2012-13 was under process. However, it was not stated whether these reports had been approved by Court and were published.

2.2.10 Conclusions

Overall functioning of the University was hindered in the absence of Perspective plan encompassing goals for teaching and learning, research and development and human resource planning.

There were several issues in respect of financial management. Budget was not prepared following due process and the University obtained excess grants from the State Government by inflating the staff strength. Though the University did not spend the State Government grants fully, UC was given for the full amounts resulting in surpluses. University maintained Provident Fund without conforming to crucial Government instructions such as creation of Pension fund, framing statutes for GPF, etc. The lax handling of financial affairs of the University was further evident from the fact that the Annual Statement of Accounts had not been prepared for the last 12 years and that internal audit had not been conducted annually as mandated in the Act.

The research activities of the University did not present an encouraging picture as research output was modest. The University also had deficiencies in the IT front as adequacy of IT infrastructure was not evaluated and policies for IT

security not formulated. There were also shortages of class rooms, laboratories, etc.

The University's initiatives in enhancing access, relevance and quality of education were sub-optimal. There was only a marginal increase in intake capacity of the University in PG studies despite increasing demand. University started only three new courses during last five years. It did not update its syllabi every three years as per the University Grants Commission stipulations. Since 2008, the syllabus was updated in 2014. Internal Quality Assurance Cell meant for planning, guiding and monitoring quality assurance and quality enhancement was not functioning as mandated.

The University had noticeable shortage of manpower especially in teaching, leading to adverse teacher-student ratio. The recruitment process required streamlining as there was no regular system of reporting of vacancies and there were instances of flouting of recruitment norms. University did not pay adequate attention to the capacity building of teaching staff.

Oversight was weak as the Inspector of Colleges, Faculty Councils for Post Graduate Studies and the State Government failed in discharging their mandated monitoring functions. Further, State Government was not fully cognizant of the state of affairs of the University as its representatives in the Court and the EC did not attend the meetings.

2.2.11 Recommendations

The following are for consideration

- ❖ *The University may take initiatives to prepare a comprehensive long term plan to achieve its mandated goals.*
- ❖ *Financial management requires streamlining by adopting realistic budgeting, continued internal auditing and reliable reporting through timely preparation of Annual Statement of Accounts.*
- ❖ *Immediate steps need to be taken to create pension fund and to formulate GPF Statutes.*
- ❖ *Adequate attention should be given to improve the access, relevance and quality of higher education to make it more effective. University needs to analyse the demand of courses and to increase access. It may introduce more relevant courses which will increase the employability of the students.*
- ❖ *Manpower shortages require to be addressed by streamlining recruitment process through proper reporting of vacancies and ensuring due recruitment process.*
- ❖ *Monitoring by the Inspector of colleges, Faculty Councils and the State Government needs to be geared up.*

PUBLIC HEALTH ENGINEERING DEPARTMENT

2.3 *Implementation of National Rural Drinking Water Programme*

Executive Summary

With vision and objectives aligned with those of National Rural Drinking Water Programme (NRDWP), Public Health Engineering Department (PHED), Government of West Bengal was responsible for implementation of drinking water supply schemes in rural areas.

Audit of the activities of the PHE Department on rural water supply covering a period 2009-14 threw light on various areas of inherent weaknesses in its system, process of planning as well as in actual execution of works. The major highlights of the report were as follows:

- ❖ Inhabitants of arsenic affected areas remained exposed to contaminated water due to inadequate intervention by the Department. Instances of tubewells being sunk in arsenic-contaminated aquifer were noticed as also the non-installation of Arsenic Treatment Units/ Arsenic Removal Plants.
- ❖ The department depended on decade old survey data for planning its activities. The veracity of the data reported for MIS was not vouchsafed, as neither was there any system in the department for verifying these data nor were the basic records in support of these data maintained in the divisions.
- ❖ Participative planning involving village community was not followed resulting in deficient planning process.
- ❖ Progress in execution of piped water supply schemes (PWSS) was very slow which was attributable to deficient drawing and designing, non-availability of power, appointment of inefficient contractors, deficient planning etc.
- ❖ Even for the PWSS commissioned, the actual water supply level was far less than the designed capacity for factors like non-formation of community groups, faulty execution of schemes, non-provisioning of house connections, etc.
- ❖ Water quality monitoring and surveillance activities were a matter of concern as there were deficiencies in water quality tests, shortfalls in collection of samples, infrastructure and other operational deficiencies of test laboratories, ineffective ground level surveillance on water quality etc.
- ❖ Meaningful involvement of the communities in maintaining and running water supply projects, as envisaged under NRDWP, could not be ensured in the absence of suitable by-laws under the State Panchayati Raj Act.
- ❖ Vigilance and Monitoring Committees at district and village levels were, not set up (August 2014) to monitor the progress and exercise vigilance on implementation of schemes.

2.3.1 *Introduction*

Public Health Engineering Department (PHED), Government of West Bengal was responsible for implementation of drinking water supply schemes in 98120

rural habitations which cover 7.01 crore population out of the total 9.13 crore population of the State. The vision and objectives of the department were aligned with those of National Rural Drinking Water Programme (NRDWP)⁵⁹, a Centrally Sponsored Programme, which *inter alia* include the following objectives:

- To ensure permanent drinking water security at the rate of 70 lpcd (litres per capita per day) in all rural habitations through emphasis on piped water supply schemes with regard to potability, reliability, sustainability, convenience, equity and consumers preference;
- To enable local communities including Panchayati Raj Institutions to monitor and manage their own drinking water sources;
- To provide access to information through online reporting mechanism to bring in transparency, accountability and informed decision making;

The position of total funds received under NRDWP from GoI and funds released by the State Government was shown in *Appendix 2.3.1*.

2.3.2 Organisational set up

The Principal Secretary was in overall charge of the PHE Department, assisted by PHE Directorate, which undertakes programmes for implementation of water supply and sanitation services. The PHE Directorate was headed by Engineer-in-Chief, who was assisted by six Chief Engineers (CE), 23 Superintending Engineers (SE) and 78 Deputy Superintending Engineer/ Executive Engineers (EE).

For planning, implementation and monitoring of rural water supply projects, NRDWP guidelines mandate establishing an institutional mechanism consisting of various authorities/ agencies like

- State Water & Sanitation Mission (SWSM), State Level Scheme Sanctioning Committee (SLSSC), State Technical Agency (STA) and Water & Sanitation Support Organisation (WSSO) at the State level,
- District Water & Sanitation Mission (DWSM) at the District level and
- Village Water & Sanitation Committee (VWSC) at Gram Panchayat level

Responsibilities assigned to these authorities/ agencies in implementation of NRDWP are shown in *Appendix 2.3.2*.

2.3.3 Audit objectives

The audit objectives were to assess whether efforts of PHED were adequate and effective to attain its objectives by examining the following:

- ❖ Whether there was adequate planning to provide sufficient coverage and availability of water at habitation level;
- ❖ Whether mechanism for vigilance on the water quality in areas with water quality problems was efficient and various mitigation activities were executed efficiently and effectively.

⁵⁹ Known as Accelerated Rural Water Supply Programme (ARWSP) prior to April 2009

- ❖ Whether the issue of sustainability of water sources was given adequate attention through Operation and Maintenance (O&M) of existing water supply schemes;
- ❖ Whether monitoring of activities was effective.

2.3.4 Audit criteria

Audit comments were based on the criteria sourced from

- ❖ Manuals published by Central Public Health Environmental Engineering Organisation (CPHEEO) on water supply and treatment (1999) and Operation and maintenance of water supply systems (2005);
- ❖ Guidelines for Implementation of National Rural Drinking Water Programme (NRDWP), 2010;
- ❖ Annual Action Plan and instructions issued by the PHED;
- ❖ Guidelines on Survey of Drinking Water Supply Status in Rural Habitations (February 2003);
- ❖ Guidelines for National Rural Drinking Water Quality Monitoring and Surveillance Programme (January 2006);
- ❖ Draft Project Report (DPR) and Project implementation Plan and works contract agreements for individual schemes;
- ❖ West Bengal Financial Rule, Vol. I and II and instructions of Finance department;
- ❖ Public Works Department Code/ Manual, BIS Codes and best practices;
- ❖ Minutes of the meetings of SLSSC, SWSM Arsenic Task Force, Committees for Shortlisting of Bidders and Tender Selection.

2.3.5 Audit scope, coverage and methodology

The performance audit was conducted during April to November 2014 covering the activities of the department for the period 2009-14 through test-check of records of the PHE Department/ Directorate, seven⁶⁰ Circles and 17 Divisions⁶¹ of six⁶² districts selected through stratified sampling on the basis of water quality. Records of DWSM, State Institute of Panchayat and Rural Development, West Bengal (SIPRD)⁶³, and water testing laboratories were also scrutinised. Physical verification (PV) of the implemented schemes at 164 habitations was conducted by audit jointly with departmental officials and Panchayat representatives. Feedback was also obtained from 608 end users/ Pradhans of 43 Gram Panchayats through questionnaire to assess the extent of services received including the quality of execution of works and operation/maintenance of facilities. An Entry Conference was held on 26 March 2014

⁶⁰ S.E. Eastern Circle, S.E. South 24 Parganas W/S Circle, S.E. Murshidabad Circle, S.E. Western Circle, S.E. Planning Circle I, S.E. Planning Circle II, S.E. North Bengal Circle I

⁶¹ E.E. Nadia Division, E.E. Nadia Arsenic Division I, E.E. Nadia Arsenic Division II, E.E. Eastern Mechanical Division, E.E. Alipur Division, E.E. South 24 Parganas Water Supply Division I, E.E. South 24 Parganas Mechanical Division, E.E. Medinipur, E.E. Medinipur Mechanical Division, E.E. Bankura Division, E.E. Bankura Water Supply Division I, E.E. Bankura Mechanical Division, E.E. Murshidabad Division, E.E. Berhampore Division I, E.E. Berhampore Mechanical Division, E.E. Coochbehar Division and E.E. Northern Mechanical Division.

⁶² Bankura, Nadia, Murshidabad, Paschim Medinipur, South 24 Parganas, Coochbehar.

⁶³ SIPRD at Kalyani, Nadia imparts training to the representatives and officials of rural functionaries (PRI, Government and Non Government Organisation) and keep them up to date with latest developments in Government policies, strategies and programmes.

with the Principal Secretary of the department to explain the audit objectives, criteria, coverage, and methodology.

Responses of the department on audit observations were received in January 2015, which had been verified and incorporated in the report at relevant places. Exit Conference has not been held, though efforts were made for the same by audit.

Audit Findings

2.3.6 Planning and data support

2.3.6.1 Dependence on unverified data: Quality planning requires reliable information on existing facilities and the deficiencies, so that targets and milestones can be set. PHED did not maintain basic records in divisions regarding year-wise physical and financial targets, component-wise monthly financial and physical progress reports, population catered etc. during 2009-14. As per the guidelines, all reporting (*i.e.*, AAPs, physical and financial progress reports) must be done online. Though online data were being entered, there was no system of verifying the correctness of data, and all decisions including release of funds were based on such unverified data.

The department, in its reply, stated (January 2015) that the basic data sent by divisions were captured and published in a book at the department. However, during audit inspection, no such book or related records in support of the online data was made available.

2.3.6.2 Absence of survey data: Audit observed that though a survey has been conducted in 2013, the data was yet to be compiled as of August 2014. The department depended on data of previous survey conducted in 2003 in arsenic affected districts, while for other districts, data of Census 2001 was used. In view of deficient sustainability measures of water supply works as discussed later in the report, dependence on decade old data compromised the quality and efficacy of planning.

The department, in its reply, stated (January 2015) that data was collected from CGWB and State Water Investigation Directorate (SWID)⁶⁴. The reply was, however, silent on the availability of reliable information on current habitations/ population coverage, deficiencies and status of water availability required for quality planning as pointed by audit. Moreover, neither CGWB nor SWID maintains data in respect of availability of water at the household level, which can be arrived at only through a survey.

2.3.6.3 Participative planning process not followed: The roles of authorities of various levels in the participative planning process involving the village level as envisaged in the NRDWP and deviations therefrom are indicated below:

Components of plan	Observations
Village level: Village Water and Sanitation Committee (VWSC) was to prepare Village Water Security Plans (VWSP) indicating	The Participative planning process involving village community was not followed as VWSC was not formed in

⁶⁴ Under the Water Investigation & Development Department

Components of plan	Observations
the demography, available drinking water infrastructure and gaps; proposed work to augment the existing infrastructure and water sources; etc.	any of the test-checked districts
District level: Based on VWSPs, District Water Security Plans (DWSP) were to be prepared at the District Level	DWSM was also not involved in planning.
State level: DWSPs should form the basis of Annual Comprehensive Water Security Action Plans/ Annual Action Plans (CWSAP/ AAP). It should consider, new/ augmentation schemes with priority to completion of on-going schemes. Each water supply scheme was required to incorporate source strengthening conservation measures, rain water harvesting and ground water recharge system for source sustainability in consultation with PRIs. CWSAP was to be submitted to Department of Drinking Water and Sanitation (DDWS), Government of India by February every year through online Integrated Management Information System (IMIS).	Annual Action Plans (AAPs) were prepared at the Directorate Level for taking feedback from divisions. While preparing DPRs of a scheme, the department did not incorporate provision for source strengthening and conservation measures, rain water harvesting and ground water recharge system for source sustainability in consultation with PRIs. Against submission of AAP in February to the DDWS, the department prepared AAPs as late as of April-July after a delay of two to five months. This had resulted in non-utilisation of full year of work and accumulation of idle fund.
General: The State Government was also required to prepare a strategic plan for covering all households with piped drinking water supply within the household premises. Before taking up piped water supply projects in a village, Information Education & Communication (IEC) and Human Resource Development (HRD) activities were required at such villages to create awareness among rural people on all aspects of rural water supply and its related issues and to enhance the capacity of the Panchayati Raj Institutions/ Local Bodies/ VWSC to enable them to take up planning, implementation and operation and maintenance activities related to rural water supply systems.	The department had a long term Plan viz. Vision Plan 2020 prepared in August 2011 targeting to cover 100 <i>per cent</i> population through different sources aiming to provide 70 lpcd water. However, as it did not indicate any interim milestones/ year wise physical and financial targets, the extent of materialisation of the plan could not be assessed. IEC and HRD activities were not taken up effectively

Besides the above, the department did not prepare long term plan for sustainability measures encompassing village level participation in respect of

existing water supply schemes/ sources (as discussed in detail in *paragraph 2.3.10*).

It was seen that under sustainability measures the department could complete only 31 *per cent* of planned structures during 2009-14. Due to non-inclusion of large scale sustainability measures in Annual Action Plan, the department failed to avail ₹ 955.21 crore of NRDWP funds meant for sustainability measures.

The department, in its reply, stated (January 2015) that the process of formation of VWSC had already started, while DWSSMs had been involved in the planning process. However, no record of functionality of VWSC and DWSSM or their involvement in planning was furnished to audit. Moreover, the department attributed shortfall in achievement *vis-à-vis* targets of AAP, to local issues. This underlines the importance of involving local communities in the planning process.

The department further stated that AAPs were part of Vision-2020, a long-term plan, as year-wise milestone. But it did not contain even the tentative year wise physical targets to cover 100 *per cent* population by 2020.

As regards source sustainability, it was stated that sustainability measures were not included in DPR but taken up separately. The reply was not acceptable as NRDWP guideline stipulated source-strengthening conservation measures, rain water harvesting and ground water recharge systems for source sustainability for each water supply scheme.

2.3.7 Coverage of habitations

According to NRDWP, a habitation was declared as “Fully covered” (FC) if people residing in that habitation have access to 40 lpcd⁶⁵ water within a distance of 500 meters from the household or 30 minutes of time taken for fetching water.

As per data hosted in the website of the MDWS for March 2014, out of total 98120 habitations in West Bengal, 45419 (46 *per cent*) were FC habitations covering 46 *per cent* of rural population in the State for adequate drinking water. As regards the mode of provision of water (September 2014), 35260 habitations in West Bengal were covered by Piped Water Supply Schemes (PWSS), 58254 by hand pumps/ bore wells, 864 habitations had other arrangements while information on 3742 habitations was not available.

2.3.7.1 Prioritisation in coverage

Guidelines of NRDWP stipulated that higher priority should be given to coverage of zero *per cent* population covered and 0-25 *per cent* population covered habitations in planning. As on April 1, 2014, out of the total 98120 habitations, only 45419 were FC habitations, while coverage in 19343 habitations was less than 25 *per cent* (including quality affected habitations where coverage was taken as zero). **Table 2.3.1** shows the extent of achievement.

⁶⁵ In areas having acute water quality problems and where the cost of alternate safe drinking water will entail huge capital cost, 10 lpcd of potable water may be supplied and the balance domestic requirement can be met from other nearby source(s).

Table 2.3.1: Habitation-wise extent of population coverage

Year	Segregation of habitations covered during 2009-14 in terms of population coverage					
	Habitations with coverage less than 25% of population or with water quality problems		Habitations with 25 to 75 per cent coverage		Habitations with more than 75 per cent coverage	
	Target	Achievement	Target	Achievement	Target	Achievement
2009-10	194	376 (194%)	2043	1573 (77%)	1883	2857 (152%)
2010-11	1439	1318 (92%)	1986	1641 (83%)	3205	3008 (94%)
2011-12	1314	1570 (119%)	141	141 (100%)	4641	2909 (63%)
2012-13	1681	841 (50%)	71	87 (123%)	2400	3308 (138%)
2013-14	852	726 (85%)	490	420 (86%)	1879	1973 (105%)
Total	5480	4831 (88%)	4731	3832 (82%)	14008	14055 (100%)

Source: IMIS data

Not Fully covered (NFC) habitations not given due priority: From the table, it can be seen that during 2009-14, only 5480 habitations were targeted from the priority range, whereas 18739 non-priority habitations were targeted where the achievement percentage was also higher. The rationale behind such planning was not on record.

The department was silent on prioritisation of habitations in its reply (January 2015), but stated that all villages in the State have at least one safe source / spot source. However the reply was silent on the adequacy of the source.

2.3.7.2 Deficient service through PWSS

Immediately after commissioning of a scheme, the department report the population under the command area of the scheme as covered as per the designed capacity. It did not have any system to physically verify through field inspections whether the beneficiaries were actually getting the quantity of water as envisaged in the DPR.

As of April 2009 there were 1303 completed and 120 partially completed PWSS, of which 351 were more than 20 years old. However, design level supply *vis-à-vis* actual supply in respect of 125 Ground water based schemes and three surface water based schemes commissioned during 2009-14 in Nadia, Murshidabad, Paschim Medinipur and South 24 Parganas revealed that the actual supply was far less than the design level supply as shown in **Table 2.3.2:**

Table 2.3.2: Design level supply *vis-a-vis* actual supply in test-checked districts

Scheme	Design level supply	Actual supply	Capacity utilisation
	Lpcd level	Lpcd level	
125 Ground water based scheme	61 Lpcd	10 Lpcd	16 per cent
Three surface water based scheme	49 Lpcd	17 Lpcd	35 per cent

Source: Records of test-checked divisions

Thus, merely 16 to 35 per cent of design level capacity of the water supply schemes was utilised. Factors behind such low utilisation include non-provisioning of house connections, non-formation of community groups, faulty execution of schemes, etc. as discussed in the subsequent paragraphs.

2.3.7.3 House connection not provided

Test-check of sanctioned scheme, contract agreements and physical progress reports of 125 ground water based PWSS and three Surface water based PWSS

commissioned during 2009-14 in Nadia, Murshidabad, Paschim Medinipur and South 24 Parganas revealed that 2.06 lakh households were to be supplied with water at their premises to serve 10.30 lakh people

Records, however, showed that no house connection was given to these households. During field survey conducted by audit, 95 per cent people stated that they were eager to take house connection and were ready to bear the expenses for the service and five per cent expressed unwillingness due to their financial constraints.

Thus, house connection could not be provided inspite of demand among the beneficiaries. This may be viewed with the absence of the institutional delivery mechanism through formation of VWSCs, as envisaged under NRDWP guidelines as discussed later in the report (*vide para 2.3.11.2*).

The department, in its reply, accepted (January 2015) audit observation.

2.3.7.4 Slow pace of execution of Piped Water Supply Schemes (PWSS)

Department executed piped water supply schemes (PWSS) through its divisions, while it delegated the responsibility of execution of spot sources (hand pump/ wells) to Zilla Parishads. The performance of the department during the period 2010-11 to 2013-14 in terms of number of schemes taken up and executed in the State was shown in Table 2.3.3 (schemes completed up to February 2014 had been included).

Table 2.3.3: Progress of PWSS in the State

Year	Opening balance of incomplete schemes	New schemes	Target	Achievement (percentage in brackets)	Balance of incomplete schemes
2010-11	595	126	721	200 (28)	521
2011-12	521	128	649	43 (7)	606
2012-13	606	24	630	76 (12)	554
2013-14	554	150	704	133 (19) *	571
Total		428	1023	452 (44)	

Source: Annual Action Plans (AAPs) * figures up to February 2014

Slow progress of PWSS: It may be seen that the Annual Action Plan was prepared from 2010-11 onwards starting with 595 incomplete PWSS as on March 2010, 428 new schemes were taken up during 2010-14. Out of 1023 schemes targeted for execution during 2010-14, only 44 per cent could be completed. Even the unfinished works (595 works as of April 2010) could not be completed as of February 2014.

As per guidelines, the unfinished schemes were to be completed before taking up new schemes. Separate data was not maintained for completion of old/unfinished schemes. It was observed that 2276 unfinished schemes were included in the targets.

Progress of PWSS in arsenic affected districts: PWSS were targeted for completion within a period of one to three years. It was observed that in four arsenic affected districts⁶⁶ 307 schemes sanctioned between 2005-06 and 2010-11 were incomplete as of March 2014. Of these 307 delayed schemes, 68

⁶⁶ Malda, Murshidabad, Nadia and North 24 Parganas

schemes were delayed by three to five years, while 239 schemes remained incomplete by more than five years.

Department attributed (January 2015) the non-completion of scheme on time mainly to factors like non-availability of land and right of way⁶⁷. It was, however, stated that all-out efforts had been initiated to complete the delayed scheme within this financial year and meanwhile short term measures like providing ATU with hand pump, sinking of spot sources in deeper aquifer etc. had been taken up to provide safe water.

In this respect audit observed the following

2.3.7.5 Factors affecting progress of execution

Work orders issued before possession of encumbrance free land

Though availability of encumbrance free site was to be ensured before commencement of the work, test-check of records revealed that 130 Schemes in Nadia and Murshidabad could either not be taken up or had to be suspended midway due to non-availability of clear site in possession of the department or non-payment of land price to the land owners.

Delay in commissioning due to non-availability of power

As of February 2014, works at 478 completed schemes in the State could not be commissioned due to non-availability of power. The department neither pursued the applications for power connections nor claimed compensation from WBSEDCL as per WBERC Regulation.

Deficient drawing & designing and execution of scheme affecting coverage of population and availability of water

In Nadia, the department placed (March 2007) a turn-key work order at a lump sum contract price of ₹ 246.16 crore for execution of 69.65 million litres per day (mld)⁶⁸ capacity surface water based PWSS for completion by March 2009. The provision of award included six months trial run and Operation & Maintenance for five years. The scheme was completed in March 2011 with an expenditure of ₹ 222.32 crore booked till May 2014.

- Scrutiny of the tender documents *vis-à-vis* approved drawing of command area revealed that 26 habitations defined in tender document were not included in the drawing approved by the department. Consequently, almost 0.60 lakh beneficiaries were excluded from the scheme depriving them of safe water.
- Further, comparison of the approved drawing and the “as built” drawing⁶⁹, indicated that the agency did not cover the entire distribution network, as 123 nodes covering 33025 metre included in the approved drawing was not executed. This also deprived the beneficiaries of safe drinking water.

The department in its reply (January 2015) noted the observations for verification and further course of action. It was further stated that final payment had not been done.

⁶⁷ Right of access to the site of work

⁶⁸ The total designed capacity of the scheme of consisted of three parts viz. (i) Kaliaganj (25.68 MLD), (ii) Nakashipara (30.08 MLD) and (iii) Krishnanagar (Debagram) (13.89 MLD).

⁶⁹ Drawing of the executed project

Work remaining unproductive due to non-obtaining of permissions from NHAI and Railways:

Under Raghunathganj Water Supply Scheme in Murshidabad, the work (at an offered price of ₹ 52.30 crore) was awarded to a contractor in October 2007 with the target date of completion by September 2009. Scrutiny showed that the work was to be executed across the NH 34 and the adjacent railway line, prior way leave permission was required to be obtained from the National Highway Authority of India (NHAI) and Indian Railways. The same was, however, not done. As a result, out of completed distribution line in six zones of length 258.649 km, a distance of 47.03 km could not be utilised till date (July 2014). It was observed that the department moved NHAI only in July 2013 *i.e.* after lapse of more than five years from the date of issue of work order. Further, the work of inter-connection to an existing water supply scheme (Mirjapur Water supply scheme) was not taken up at all. This resulted in depriving 0.50 lakh⁷⁰ population of 13 habitations of the command area of the benefits of safe drinking water.

The department stated (January 2015) that though NHAI had been approached for way leave permission. NHAI itself had not finalised its four-lane alignment of the road. The reply of the department was not acceptable as work order was issued without obtaining statutory clearance from the authorities

Appointment of ineligible contractor with unsatisfactory past performance:

Superintending Engineer, Eastern Circle (S.E., E.C.) was responsible for inviting applications and processing data of prospective agencies for execution of 380 ground based PWSS in arsenic affected areas. As per terms and conditions for participation in the tender (May 2007) for these schemes, agencies already involved in two ongoing schemes under the department were to be debarred from participating in the tender. This has made one particular agency ineligible as it was already executing eight schemes of the department and had unsatisfactory record in the past, not having completed any of those eight schemes assigned to it earlier. In view of adverse reports received from different divisions, the high level committee for short listing of agencies recommended in July 2007 exclusion of the said agency from the tendering process. The Chief Engineer (H.Q.) also directed (August 2007) S.E., E.C. not to obtain rates from the agency. However, ignoring these, the S.E., E.C. allowed the agency to participate in the tender and the department awarded (May 2008 to February 2009) the agency three contracts for 25 schemes worth ₹ 58.24 crore. Although the works under Arsenic Sub-Mission were to be completed within 12 to 18 months, none of the works awarded to the agency were completed even after a lapse of more than five years (August 2014).

The contention of the department that delays were not within the control of the agency was not backed by any documentary evidences as it did not maintain any hindrance register meant for recording the time lost with reasons and did not ask for explanation from the agency for slippage of work schedule. Moreover, the Committee for Short Listing of Agencies, in view of

⁷⁰ The present population figure had been arrived by considering growth rate of two percent of census 2001.

unsatisfactory performance report from different divisions on the agency, had recommended exclusion of the said agency from the tendering process.

2.3.8 Mitigation efforts in water quality affected areas

2.3.8.1 Arsenic Sub-mission Programme:

A Master Plan drawn up (May 2006) by the State Government envisaged coverage of all the arsenic affected villages by piped water supply schemes and all Ground Water Based Piped Water Supply Schemes to be provided with Arsenic Removal Plant (ARP) unless a safe aquifer was available.

Central Ground Water Board (CGWB) reported existence of three aquifers⁷¹ below ground level (BGL) in the arsenic affected areas and that the top aquifer within 80 m BGL generally contained arsenic beyond permissible limit whereas both deeper aquifers, which were separated by a thick layer of clay from the overlying aquifers, were arsenic free. The Board suggested that in case of Murshidabad and Nadia, aquifer deeper than 200 m BGL should to be explored for drinking water purposes.

The target *vis-a-vis* various short term, medium term and long term measures adopted upto March 2014 under the Master Plan were given in *Appendix 2.3.3*. Shortcomings noticed in Arsenic mitigation activities were as under:

Coverage: Out of 130.64 lakh population targeted for coverage during 2009-14, only 19 *per cent* of the population was covered. As of March 2014, 307 schemes in Nadia, Murshidabad, North 24 Parganas and Malda remained incomplete up to eight years beyond their schedule of completion time depriving 97.12 lakh population from safe drinking water. Even the population under already covered areas had to depend on contaminated water due to low level of supply (*as already discussed in para 2.3.7.2*).

Accepting the audit observation, the department stated (January 2015) that population envisaged in Master Plan had been taken for coverage under Sub-Mission Schemes; there might had been few pockets left out which could not be covered due to technical reasons. The department, however, added that steps had been initiated to cover the left out portion.

Tube wells sunk in the arsenic contaminated aquifer: As per IMIS data (March 2014), test report of 4999 hand-tubewells in Nadia (3191) and Murshidabad (1808) showed arsenic content beyond the permissible limit of 0.05 mg/l. On scrutiny, it was observed that in Murshidabad, hand-tubewells were sunk in the first layer of aquifer with an average depth of 65 metres instead of at the recommended level of 200 metres. As a result, 4.52 lakh⁷² population had been consuming arsenic contaminated water in these areas as seen from test reports conducted by the department or its authorised agencies. The contamination level was as high as 2.41 mg per litre as against the norm of 0.05 mg per litre.

Tubewells sunk at insufficient depth: The Detailed Project reports (DPRs) prepared by the department for the Ground Water based PWS schemes in Nadia

⁷¹ first being within the depth upto 80 m bgl, second being between 100 and 160 m bgl and the third being between 200 and 250 m bgl

⁷² Considering 250 people per spot source as per test report of spot sources hoisted at IMIS.

and Murshidabad provided for sinking of big diameter tubewells beyond 200 metre below ground level (BGL) upto a depth of 300 metre BGL. The relevant contracts for sinking tubewells also stipulated the same.

Scrutiny of log charts of 535 big dia tube wells under 191 schemes in Murshidabad and Nadia revealed that the tube wells were sunk at depths ranging from 28.35 metre to 180.40 metre BGL violating the stipulation on depth as shown in Table 2.3.4

Table 2.3.4: Insufficient depths of big diameter tubewells in two arsenic affected districts

District	Number of tubewells with depth range				Data not available
	Up to 50 meters BGL	51 to 100 meters BGL	101 to 150 meters BGL	151 to 199 meters BGL	
Murshidabad	62	184	14	2	Nil
Nadia	Nil	6	167	96	4
Total	62	190	181	98	4

Source: Records of divisions

The water test reports of 535 such tube wells showed that in 157 tube wells, there was existence of Arsenic beyond the permissible level of 0.05 mg/l (up to 0.91 mg/l in Nadia and up to 0.8 mg/l in Murshidabad) affecting a population of 15.11 lakh out of 31.01 lakh. There was no monitoring by the authorities to ensure that the works were actually executed as sanctioned by them.

In reply, the department stated (January 2015) that the recommendation of CGWB was a general recommendation, which did not hold good in all places / district. Department added that in most of areas the clay barrier was absent in between sandy aquifer making all these aquifers susceptible to Arsenic contamination due to vertical leaching. Department further replied that tube wells of same depth in various places yielded water in varying level of Arsenic contamination, while at some places it was within limit.

The reply of the department was not acceptable as DPRs of the schemes, sanctioned by SLSSC on the recommendation of Scientific Source Finding Committee with the members of CGWB and SWID, stipulated tapping deeper aquifer upto 300 metres. The tubewells were sunk at lesser depth without concurrence of Planning wing or Scientific Source Finding Committee. Moreover, test report of PHED showed that the water extracted from upper aquifer contained arsenic beyond permissible limit.

The department pointed out that almost all habitations were having some safe sources, which was, however, irrelevant in the context of sinking of tubewells at insufficient depths.

Under-recovery against short-execution: Though the contractors had sunk tubewells with depths less than that stipulated in DPRs/ contracts, the department released payment without sufficient recovery against such short execution. Scrutiny of 11 lump-sum contracts of Ground Water based tubewells

under Arsenic Sub-Mission programme in Nadia and Murshidabad disclosed that the contractors were allowed undue financial benefits of ₹ 15.75 crore⁷³.

The department stated (January 2015) that while sinking the tube wells, boring had to be done upto stipulated depth mentioned in the tender documents; however, lowering of tubewell assembly was restricted to suitable aquifer. The department further added that as boring was done up to stipulated depth, recovery rate for less execution was less than the scheduled rate.

The department had not invoked clause 3 of special terms and conditions of the contract read with clause 8 of WBF no. 2912 of West Bengal Financial Rules which had specified that in case of short/ excess execution, recovery/ additional payment was to be made at pro-rata basis for the length short/ excess executed.

Arsenic Treatment Units (ATUs): PHED reported to have covered 5.99 lakh beneficiaries through installation of 2396 ATUs in the existing contaminated hand pump-fitted tubewells in five districts⁷⁴ upto March 2005. Test-check revealed that none of the 1131 ATUs installed in Murshidabad was covered under operation & maintenance contract during 2009-14. In the absence of O&M, all the ATUs were non-functional. As a result, 2.83 lakh population (considering 250 people for one ATU fitted tubewell) were supplied with arsenic contaminated water. In the absence of records in respect of remaining 1265 ATUs, the effectiveness could not be ascertained by audit. The department did not review the performance of these ATUs either.

Department stated (January 2015) that as per Government policy, Arsenic Treatment Units (ATU) were to be installed and thereafter be handed over to beneficiary committee who were supposed to maintain those ATUs by collecting funds from beneficiaries. Department attributed non-functioning of ATUs to lack of response on the part of the beneficiary committees.

Non-installation of Arsenic Removal Plants (ARP): Due to delay in technology upgradation in respect of installation of ARPs in 503 big-diameter tubewells taken up in July 2011, 52.45 lakh population in four districts⁷⁵ was affected. The new ARPs were not installed till July 2014.

The department accepted the fact and stated that the earlier model of ARPs required good quantum of land which was not available in various schemes. So, this model had to be modified which resulted in delay. The reply is silent as to the time-frame of installation of ARPs.

Satisfaction level of end users on supply of water: During field survey by collecting feedback from end users (608) for assessing their satisfaction level on the water supplied, it was observed that only 33 per cent of household reported to have received safe, sufficient and round the year supply of water. Reasons for dissatisfaction on the quality of water as expressed by the remaining 67 per cent of the beneficiaries included supply of dirty water (33 per cent), muddy water (24 per cent), water with odour (10 per cent) and

⁷³ As per schedule of work of 436 tubewells (180 in Murshidabad and 256 in Nadia) the average estimated cost was ₹1946 to ₹2249 per metre for well pipe (ERW pipe) and sinking. The department, however, accepted recovery rate of only ₹70 to ₹110 per metre for short execution of depth in 10 contracts, while no recovery rate was mentioned at all in the remaining contract.

⁷⁴ Malda-191, Murshidabad-1131, Nadia-272, North 24 Parganas- 702 and South 24 Parganas-100

⁷⁵ Murshidabad, Nadia, Malda and North 24 Parganas

water of reddish colour (16 *per cent*). Thus, quality of water supplied by the government schemes remained to be a major issue.

2.3.8.2 Water Quality Monitoring and Surveillance

Bureau of Indian Standard (BIS) stipulated that water with contaminants beyond the maximum permissible limits⁷⁶ was not considered safe for drinking. Under the National Rural Drinking Water Quality Monitoring & Surveillance Programme (NRDWQM&SP), *Jal Surakshak*, a VWSC member was to collect data on adequacy of safe drinking water of household level, identify the sources, test them by Field Testing Kits (FTK), collect test samples for laboratory tests and carry out awareness activities on water related issues. All drinking water sources were to be tested at least twice a year for bacteriological contamination and once a year for chemical contamination. Monitoring was to be done through quarterly/ half yearly field inspections by officers from the District/ State level for effective implementation of the programme.

Shortfall in water quality tests: During five years ending March 2014, the department conducted only 7.69 lakh chemical (21 *per cent*) and 7.79 lakh bacteriological (11 *per cent*) tests against the required 36.21 lakh and 72.42 lakh tests respectively through 116 departmental/ NGO run laboratories. Of these samples, 4.55 lakh (59 *per cent*) samples were reported to be contaminated (Arsenic: 46244, Fluoride: 3376, Iron: 22843, TDS: 2785, TC: 111420 and FC: 68460). But there was no action taken to correct this.

Deficiencies in collection of samples and testing exercise: As per the guidelines, VWSC members and ASHA workers were to conduct house-to-house inspections for checking the quality of drinking water by collecting samples and testing these samples at sub-divisional laboratories and PHCs. Though VWSCs were not formed, *Jal Surakshaks* were engaged, who collected water samples from various sources.

- There were no records to show that water samples at public taps and households were actually tested at PHC.
- Even when contamination was detected, there was no record to indicate that the corrective measures were actually taken by PHED in co-ordination with P&RD and confirmation of contamination-free water was made available to the beneficiaries.
- In 90 piped water supply schemes of Murshidabad district, water samples from none of the stand posts were tested for chemical and bacteriological parameters during 2013-14.
- Hoardings showing water quality information of the village as required under the guideline were not found at any of the test-checked Gram Panchayat office/ at source.
- As per the guideline one Field Testing Kits (FTK) per G.P. was to be provided for testing 100 samples. In Bankura, no FTK was distributed and in Murshidabad against the requirement of 3466 FTKs, only 26 FTKs were

⁷⁶ Iron (1.00 mg/l), Arsenic (0.05 mg/l), Fluoride (1.5 mg/l) and total Maximum Probable Number (MPN) of coliform (TC) (10 col/100ml) and faecal coliform (FC) (nil/100ml)

distributed in February 2013, which were put to use only in March 2014 just before the dates of their expiry.

- Against a target of 21.81 lakh sources, the department did not conduct any test through FTK during the period 2009-10 to 2011-12. In 2012-13 against a target of covering 21.81 lakh sources, it conducted only 4156 (0.19 *per cent*) tests and in 2013-14 only 14468 (0.66 *per cent*) tests through FTK. Thus, there was huge shortfall in test through FTK.
- Users' experience on quality monitoring effort: To the question whether water was tested from sources, only eight per cent of the respondents in 608 surveyed households confirmed that water samples were drawn from sources (taps/ tubewells) for testing, while 62 per cent reported in the negative and 30 per cent expressed their ignorance of testing.

Infrastructure and other operational deficiencies of laboratories: Physical inspection of testing laboratories as well as records of test-checked districts revealed the following:

- Equipment at the test laboratories were not calibrated although it was mandatory as per guidelines of National Accreditation Board for Testing and Calibration Laboratories (NABL). Thus, there was no assurance of accuracy of the test results.
- During inspection of Murshidabad District lab, it was noticed that it was not equipped for carrying out bacteriological tests.
- During physical verification of 24 schemes in Bankura, Murshidabad and Medinipur, it was found that all the installed chlorinators were non-functional.
- No pre and post monsoon tests were conducted by the District Labs during 2009-10 to 2013-14, as required under the guidelines. Though pre-monsoon tests were taken up only in 2014-15 risks of bacteriological contamination of water during monsoon were not assessed.
- In Murshidabad district laboratory, necessary equipment⁷⁷ for various chemical tests in laboratory remained idle during 2009-14 due to shortage of space. Arsenic Fume Chamber remained non-functional during the entire period covered under audit.
- Laminar Air Flow Chamber was not supplied in Murshidabad District Laboratory during 2009-14 for which bacteriological tests could not be conducted at the laboratory.
- Mandatory repeat tests on 10 *per cent* of water samples found as contaminated at sub-divisional laboratories were not done at District laboratories. Similarly, mandatory repeat tests of 10 *per cent* of samples tested at the district laboratories by the State Laboratory at Dongaria were also not conducted. As per the norms, chlorination should be done at pump house to ensure residual chlorine of 0.02 at the end point to restrict the coliform content in samples below 10 coliform organism per 100 ml. Water samples of 31 PWSS tested at District Lab, Bankura, had residual chlorine

⁷⁷ Autoclave (used for sterilisation of liquid, glass and bio-hazardous equipment), Incubator (used for the growth and storage of bacterial cultures) and Hot Air Oven

between the range (0 to 0.1) and T.C. ranged between 11 to 47 per 100 ml indicating water supplied with inadequate chlorination or leakage in pipe line, constraining the end user to consume bacteriologically contaminated water. No corrective measures were, however, taken.

2.3.9 Operation & Maintenance

As per the CPHEEO manual of the Ministry of Drinking Water Supply & Sanitation, Government of India, to ensure sustainable supply of safe drinking water in adequate quantities, there should be a plan for operation and maintenance including GIS based maps of the distribution system, provision for engagement of well-trained operating and maintenance staff supervised on regular basis, timely availability of tools and consumables, adoption of energy saving machines, water audit and leakage control measures. It must have an operation and maintenance manual specifying the duties and responsibilities of operating and supervising staff for daily operations and maintenance of the components of the plants, machineries and facilities and the distribution system at regular intervals. The department incurred an expenditure of ₹ 905.36 crore on O&M during the period 2009-14. Deficiencies in operation and maintenance and expenditure thereon were discussed below.

2.3.9.1 Issues relating to O&M

Absence of field data: The department neither had GIS based maps of the raw/clear water rising mains/ distribution system nor prepared any operation and maintenance manual specifying unit wise machines/ facilities, job description of operation and maintenance and person responsible for it, ways and means to tackle emergency etc. There was no system for recording the history of equipment, cost thereof, life etc. based on real time field information or a reporting system indicating the status of machines/ equipment. Neither was there any system in place for checking the different installations/ pump houses to oversee the status of functioning and maintenance thereof by the O&M staff. No preventive maintenance existed in the field.

Non-fixation of Performance standard: The department neither fixed any Performance Standard for different components of the scheme to evaluate actual performance of the O&M nor evaluated the performance of O&M contractor to verify adequacy of services rendered in terms of competent manpower, infrastructure, material, testing and repairing facilities, financial soundness and capacity to meet emergency situations required as per CPHEEO Manual for O&M.

Absence of control of wastage: There was no system of water audit and leakage control measures in practice. During field inspection it was noticed that the flow meters before and after the overhead reservoirs either did not exist or were non-functional and all the public taps were without stop cock. There were also some unauthorised connections.

Lack of essential equipment and records in pump houses inspected: Field visits conducted by audit at 34 pump house revealed that one remained suspended due to damage of pipeline. Of the remaining 33 pump houses, it was noticed that in 24 pump houses the chlorinators were non-functional and in 22 pump houses, records for visit of electrical supervisors were not maintained. In

none of the 34 pump houses, were records found relating to stock of chlorine, register of pipeline/ other installation, complaint register for discontinuation of water supply, board indicating toll free number, stock of spare parts, maintenance registers etc.

2.3.9.2 Lack of co-ordination leading to non-repair of pipe line

During 2007-08 to 2013-14, village roads within the command area of water supply schemes of PHED in five test-checked districts were taken up for development/ widening by SRDA under PMGSY/ State PWD. During construction, 363.14 km of pipelines were damaged by the executing agencies that led to the stoppage of water supply to 3.83 lakh people in the affected area till August 2014 for various periods starting from August 2007 as detailed in *Appendix 2.3.4*.

Though the district committees had members from all the departments including PHED, no plan for shifting its pipe lines necessitated by road works under PMGSY and other schemes was chalked out. In Medinipur, despite having been informed (January 2006) about the ensuing road development work, the department took 20 months to prepare estimate for shifting of water supply line under Madpur Water Supply Scheme.

Thus, due to lack of co-ordination between P&RD and PHED, population of 3.83 lakh were deprived of piped drinking water for long periods.

2.3.10 Sustainability

As per the guidelines, to ensure water security at individual household levels, the water supply system was required to be made sustainable by conservation and storage of water through an integrated approach by revival of traditional systems, conjunctive use of surface and ground water, storage of rain water harvesting at community/ household level. Under this component village water security plan was mandatory.

Although ₹ 1165.26 crore⁷⁸ of NRDWP funds were allocated as 100 *per cent* Central assistance for sustainability measures during 2009-14, the department planned to implement 1225 sustainability structures at an estimated cost of ₹ 210.05 crore. Against the same, 377 structures in the form of check dams (five), roof top rain water harvesting (19), conversion of defunct bore well (121), dug well injection (122), village ponds/ water bodies (21), rejuvenation of existing sources (89) were created at a cost of ₹ 85.64 crore. Thus, only 18 *per cent* of the available funds were planned for utilisation, and only seven *per cent* were utilised. No reasons were on record for such low utilisation.

In this respect the following were noticed that

- **Long term plan encompassing village level participation not done:** The department did not assess the long term sustainability measures required through detailed survey and plan in co-ordination with CGWB, Pollution Control Board and P&RD department. Village Water and Sanitation Committee (VWSC) to prepare Village Water Security Plans (VWSP) indicating the demography, available drinking water infrastructure and

⁷⁸ 20 *per cent* of total allocation of ₹ 31 crore

gaps; proposed work to augment the existing infrastructure and water sources; etc. Neither were these mandatory village level plans for sustainability component prepared in the absence of VWSCs, nor was the participative planning process adopted by the department (as already discussed in *para 2.3.6.3*). Assessment of water demand and budgeting at household level was also not done. Suggestion of CGWB for adequate sustainability measures in critical and semi-critical blocks were not considered in the Annual Action Plan either.

- **Energy efficiency measures not adopted:** PHED uses pumps and motors of different capacities in its water supply schemes. It was observed in audit that PHED neither considered the factor of energy conservation while selecting pumps and motors, nor did it have a system of recording, analysing and reporting the electricity consumption pattern *vis-a-vis* efficiency of pumps and motors in operation with reference to recommendations of Bureau of Energy Efficiency (BEE).

Test-check of electricity consumption ratings of 82 submersible pump-motor sets procured for ground water based schemes of Nadia, Murshidabad and Coochbehar districts procured during 2009-14 revealed that average electricity consumption of these sets was 10.24 KWH. However, applying the actual consumption level of BEE recommended pump-motor (used by PHED elsewhere in the State), the average consumption worked out to only 7.87 KWH for working with the same power and discharge of water. Thus, non-procurement of BEE rated energy efficient pumps led to additional electricity consumption, which was estimated to be 170.56 lakh KWH during the design period.

2.3.11 Involvement of local communities

As per guidelines of NRDWP, State government was to set up and regulate the composition and functions of VWSC as a standing committee in each GP for planning, monitoring, implementation, operation and maintenance of Water Supply Scheme and to ensure active participation of the villagers.

2.3.11.1 Involvement of community in the planning process

The participative planning process involving the village level as envisaged in the NRDWP and deviations were not followed as already discussed in *para 2.3.6.3*.

2.3.11.2 Absence of essential delivery mechanism

All water supply schemes within the GP were to be maintained by the GP while in case of multi – village or bulk water supply schemes, GP was required to maintain the distribution and other components within the village. In this respect the following was noticed:

- Though the government formally constituted (November 2009) the State level, district level and village level committees⁷⁹ under NRDWP with subsequent modification (January 2012), no records in support of formation of VWSC or operationalisation of DWSM could be shown to audit in five test-checked districts.

⁷⁹ Apex Committee: 13 members, Executive Committee: 14 members, DWSC, VWSC under SWSM.

- Neither were any by-laws under the State Panchayat Raj Act framed to regulate the composition and functions of VWSC's, nor any measure taken to ensure transfer of assets to and management thereof by PRIs, vesting responsibility of O&M on them and empowering PRIs to charge for the services provided.
- No support/ hand holding activities in technical, administrative and accounting matters were provided to PRIs/ Community members to shoulder the responsibilities of management of water supply schemes.
- No activity mapping was made within a time frame by the department to gradually transfer the funds, functions and functionaries to the PRIs.
- Eighty nine *per cent* of 608 end users covered under field survey reported that Gram Panchayat did not take any step to ensure the quality of water, while five per cent reported in the affirmative and six per cent expressed their ignorance.

Impact of inadequate involvement of communities would also be evidenced from the reply of the department, in which non-functioning of arsenic treatment units was attributed to the lack of response on the part of the beneficiary committees (*vide paragraph 2.3.8.1*).

2.3.11.3 IEC and HRD activities

During the period 2009-14, the department incurred ₹ 6.92 crore for implementation of IEC activities. The department, against a target of 1.97 lakh activities, reported to have taken up 2.09 lakh activities in the form of wall paintings, hoardings, template, posters, banners, flex, kiosk in bus stand and railway station, leaflet etc. In this connection audit observed the following:

- As per NRDWP guidelines, the fund available for IEC were to be made available to state level (10 *per cent*), District level (20 *per cent*), Block level (10 *per cent*) and Village level (60 *per cent*). But the department did not release any fund to Block and Village level and no meetings at villages/ communities were held to motivate and involve village/ community to form VWSC and provide them necessary training and hand holding support to enable them to take up the responsibility of O&M independently.
- Six divisions⁸⁰ replied in response to audit observation that they were not aware of any IEC activity within their jurisdiction.
- No record was found with regard to women *baithak*.
- No mechanism was in place to evaluate the effectiveness of IEC activities. During physical verification at Gram Panchayat offices, markets, health centres etc. audit did not come across any IEC activities.
- Only 48 *per cent* (292 users) of 608 users covered by audit in field survey stated that they were aware of water quality issues and their remedies. However, of those 292 users, 212 (73 *per cent*) intimated that they became aware through radio/ televisions.

⁸⁰ *Mech./Elect. Div. Berhampore, Medinipur Div, Berhampore Div .I, South 24 Parganas W/S Div. I, Bankura W/S Div., Bankura Mechanical Division*

The department stated (January 2015) that Water & Sanitation Support Organisation (WSSO) has already taken up vigorous IEC activities to reach to every household. However, field survey by audit revealed limited impact of these activities in generating awareness at the beneficiary/ community level.

2.3.12 Monitoring and evaluation

NRDWP guidelines envisage that the State Government should take up monitoring and evaluation studies through reputed organisations/ institutions on the implementation of the rural water supply programme. However, no such study was undertaken (2009-14) by the State Government.

The department did not frame benchmark/ parameters of service standards in respect of access, usage, quality, quantity, reliability, responsiveness of service providers and user-satisfaction to evaluate performance of safe drinking water services. Various aspects of monitoring spelt out in the guidelines were not followed properly as discussed below:

- Annual updation of habitations with reasons of slip backs, was not done. Executive Engineers had been filling data of district monthly without maintaining the supporting field verification reports. The correctness of data entered online were not verified by any vigilance officer.
- Vigilance and Monitoring Committees at District and village levels were not set up (August 2014) to monitor the progress and exercise the vigilance on implementation of schemes.
- No records were available to indicate that State level and district level officers undertook regular field inspections to check and ensure that WQM&S programme was implemented in accordance with norms and that the community had been involved in analysis of drinking water samples through FTK, test reports displayed transparently in Gram Panchayat
- The department neither monitored nor conducted evaluation through STA on sustainability. No quality control unit has been set up and made functional. DWSM / SWSM did not have any team of experts to review quarterly/ half yearly on the implementation in different blocks/ districts. No social audit was conducted by the department to take stock of deficiency for corrective measures.
- M&I units were working at the state level without hydrologists, geophysicist and computer specialists. The R&D Cell was also not established (August 2014). Hardware, software and competent manpower were not provided at sub-division and block level.

2.3.13 Conclusions

Audit of the activities of the PHE Department on rural water supply threw light on various areas of inherent weaknesses in its system as well as in actual execution of works.

- ❖ The quality of planning needs improvement as participative planning process involving village community was not followed; village level committees (VWSC) were also not formed and district level committees (DWSC) were not adequately involved in the planning process.

Contemporariness of the field data based on which plans were made was also compromised as the department had to depend on decade old data.

- ❖ PHED did not maintain basic records in divisions regarding year-wise physical and financial target, component-wise monthly reports during 2009-14. In the absence of basic records, the veracity of the data uploaded in IMIS could not be vouchsafed.
- ❖ Progress in execution of piped water supply schemes (PWSS) was very slow which was attributable to deficient drawing and designing, non-availability of power, appointment of inefficient contractors, deficient planning etc. Even the newly commissioned schemes fell substantially short of actual delivery of water *vis-à-vis* design level supply capacity. House connections were not provided in test-checked PWSS inspite of having demands among inhabitants.
- ❖ On water quality front, effort of the department remained largely unproductive as water was sourced from arsenic-affected upper aquifer through improper execution by contractors, non-installation of mechanism for arsenic treatment, part-coverage of command area, etc.
- ❖ Water quality monitoring and surveillance activities were a matter of concern as there were deficiencies in water quality tests, shortfalls in collection of samples, infrastructure and other operational deficiencies of test laboratories, ineffective ground level surveillance on water quality etc.
- ❖ Meaningful involvement of the communities in maintaining and running water supply projects, as envisaged under NRDWP, could not be ensured in the absence of suitable by-laws under the State Panchayati Raj Act, coupled with deficient administrative measures to ensure transfer of the management of the assets to the PRIs. Capacity building measures also fell short of necessity due to deficiencies in training and IEC activities.

2.3.14 Recommendations

Audit recommends for consideration that

- ❖ *Annual Action Plans be prepared adopting participative planning in accordance with the guidelines indicating the prioritisation of covering NC and PC habitations and completion of incomplete schemes.*
- ❖ *For timely completion of the projects, the department ensure completion of survey work, availability of land, power and clearances from appropriate authorities before issuing work order.*
- ❖ *Sourcing of water from arsenic-affected first aquifer in case of ground water based PWSS be monitored carefully. The department should put in place a system to ensure that water samples are collected in sufficient numbers, the same actually tested and immediate corrective action taken wherever necessary.*
- ❖ *The department take immediate steps in co-ordination with P&RD to form VWSC, provide adequate training to manage the assets of PWSS and empower them with suitable by-laws under the State Panchayati Raj Act. Transfer of management of assets to the PRIs with hand holding support at initial stages should also be expedited.*

**WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE
DEPARTMENT, SCHOOL EDUCATION DEPARTMENT AND
HEALTH & FAMILY WELFARE DEPARTMENT**

2.4 Implementation of Schemes and Acts relating to protection and welfare of girl child

Executive Summary

For protection of girl child from neglect and abuse and to ensure that the girl child is not only provided with equal opportunity for survival and development, but also offered various enabling means to develop full potential, a number of schemes and legislations have been introduced at both the national and the state level.

A performance audit on the implementation of some selected schemes and legislations intended for the welfare and protection of girl child revealed that impact of the Schemes and Acts remained compromised by laxity in functioning of monitoring authorities, deficiencies and delays in interventions.

- ❖ There was laxity in implementation of the Pre-conception & Pre-natal Diagnostic Technique Act, which primarily targeted to prevent pre-natal sex selection.
- ❖ The Ready-to-eat meal under the SABLA scheme was sporadically provided in four test-checked districts for one to four months, only during the year 2012-13.
- ❖ On the educational front, Kasturba Gandhi Balika Vidyalaya hostels needed more infrastructural support.
- ❖ Actions against marriage of girls below 18 years of age were often handicapped by the absence of specific details and documents of the offenders and delay in receiving reports further complicated by lack of public awareness on the evil results of child marriage.
- ❖ The Children's homes/ observation homes were suffering from shortage of space and infrastructure, giving rise to instances of overcrowding of inmates and even mixing of different categories of inmates. Homes/ cottages also failed to provide adequate health care.

2.4.1 Introduction

For protection of girl child from neglect and abuse and to ensure that the girl child is not only provided with equal opportunity for survival and development, but also offered various enabling means to develop full potential, a number of Schemes and legislations have been introduced at both the national and the state level.

The Women & Child Development and Social Welfare (WCD&SW) Department is responsible for implementation of the major schemes targeted for protection and welfare of girl child in the State. Besides, some girl-centric educational schemes are implemented by the School Education (SE) Department also. However, apart from specific schemes for girl child, government implements various other schemes for protection and welfare of

children in general of which girls are an inseparable part. Major departments responsible for operation of such Schemes/ Acts and a summary of such Schemes/ Acts implemented in the State are shown *Appendix 2.4.1*.

2.4.2 Audit Objectives

Audit objectives were to assess whether

- ❖ Implementation of various Schemes and Acts were effective from the view point of protection and welfare of girl child.
- ❖ Proper oversight mechanism was in place and was working effectively.

2.4.3 Audit Criteria

The criteria used for framing audit comments were sourced from

- ❖ Guidelines of the concerned programmes/ schemes and the related Acts;
- ❖ Instruction/ orders issued for implementation of the schemes/ programmes.

2.4.4 Audit scope, coverage and methodology

The performance audit was conducted between March and September 2014 covering the period from 2009-10 to 2013-14. Apart from one Act⁸¹ and two Schemes⁸² targeting specifically protection and welfare of girl child, coverage was extended to two other Schemes⁸³ and one more Act,⁸⁴ implementation of which would result in interventions for girl child protection. Accordingly, audit scrutinised the records of three departments⁸⁵ responsible for implementation/enforcement of these Schemes and Act. Records of district level functionaries of five districts (*viz.* Coochbehar, Jalpaiguri, Malda, Purulia and South 24 Parganas), selected through stratified sampling based on the sex ratio⁸⁶, were examined. Audit also test-checked 24 KGBV hostels (selected randomly out of 45 in these districts), seven homes⁸⁷ for girls and 26 Anganwadi Centres⁸⁸ (AWC) in these five districts.

An Entry Conference was held (April 2014) to explain the audit objectives, scope, methodology, etc. wherein Secretary of the WCD&SW Department was present. Audit observations, conclusions and recommendations have been discussed with the Departments in an Exit Conference (January 2015). The responses of the departments, wherever found relevant, are incorporated in the report.

⁸¹ *PC&PNDT Act*

⁸² *SABLA and KGBV*

⁸³ *Integrated Child Protection Scheme and Cottage Scheme for welfare of Destitute Children (6-18 years)*

⁸⁴ *Prohibition of Child Marriage Act 2006*

⁸⁵ *Women & Child Development and Social Welfare; School Education; Health & Family Welfare*

⁸⁶ *Districts were stratified into two strata -Stratum I with districts having sex-ratio less than the state average and Stratum II with districts with sex ratio more than the state average. Two districts viz. Cooch Behar and Malda were selected from the first stratum out of eight districts while three (Jalpaiguri, Purulia and South 24 Parganas) out of 11 districts were selected from the second stratum.*

⁸⁷ *Coochbehar:1, Malda:1, Jalpaiguri: 2, Purulia:1 and South 24 Parganas:2*

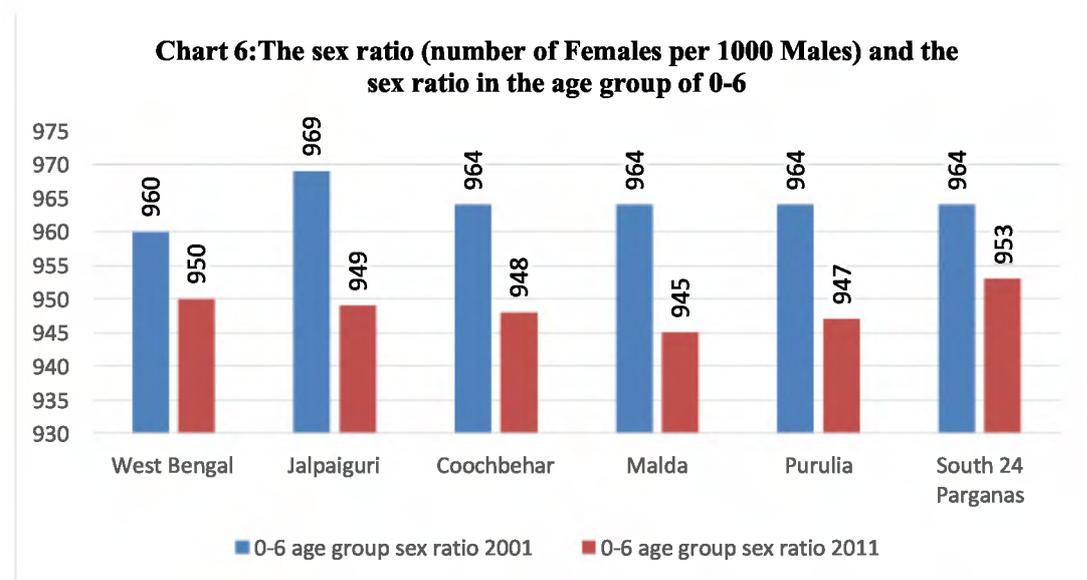
⁸⁸ *Coochbehar:5, Malda:6, Jalpaiguri: 13 and Purulia:2*

Audit Findings

Audit findings on implementation of various Schemes /Act/ activities from the view point of protection and welfare of girl child are discussed in the subsequent paragraphs:

2.4.5 Prevention of pre-natal sex selection and female foeticide

Trend of child sex ratio (CSR) in test-checked districts: Though the overall sex ratio in the State improved in 2011 as compared to 2001, it was noticed that there was a significant decline in the CSR (0 to 6 years) of the State as well as the five test-checked districts as indicated in **Chart 6**, pointing to the possibility of preference for boys playing a role behind such decline.



Source: Census of India 2001 and 2011

In this backdrop, Audit examined the implementation of Pre-conception & Pre-natal Diagnostic Technique (PC&PNDT) Act and observed the following:

- **Shortfall in expenditure under the PC&PNDT Act:** Under the PC&PNDT Act, District Appropriate Authority (DAA)⁸⁹ is entrusted with the implementation of the provisions of the Act in the district. They are permitted to utilise funds received for registration or renewal for the activities connected with the implementation of provisions of the Act and rules. Funds are also provided by National Rural Health Mission for the activities under PC&PNDT. Audit noticed that only 40 per cent (₹ 20.96 lakh) of available funds (₹ 52.75 lakh⁹⁰) was utilised by the five test-checked districts during the period from 2009-10 to 2013-14.
- **Status of USG centres not available:** The Act provides for necessary control on the number of machines/ USG centre operating to avoid its misuse. However, in Coochbehar, status of four USG Centres registered before April 2010 was not available with the District Authority as of

⁸⁹As notified by the State in July 2012, DAA is a four member body consisting of Addl. DM as Chairperson, CMOH, a Legal Expert and District Maternal & Child Health Officer as members.

⁹⁰ PC&PNDT: Opening Balance of ₹ 1.57 lakh plus receipt of ₹ 17.98 lakh and NRHM : Opening Balance of ₹ 2.42 lakh plus receipt of ₹ 30.78 lakh

- May 2014. This may be viewed with the fact that in Coochbehar CSR had reduced from 964 in 2001 to 948 in 2011.
- **USG centres without valid licenses:** Certificate of registration of USG Centres registered under the Act were valid for five years and the USG Centres have to apply to the DAA for renewal of certificate of registration 30 days before its expiry. In Jalpaiguri, six USG centers (*Appendix 2.4.2*) were running without valid licenses as the same were not renewed for more than two to seven and a half years (August 2014) since their expiry.
 - **District Inspection and Monitoring Committee (DIMC):** DAA was to supervise the activities of the implementation of the Act through field visit of USG Centres by DIMCs. Out of five test-checked districts, DIMC was not formed in Malda.
 - **Shortfall in visit of USG/ imaging centres:** The number of premises of USG/ imaging centers visited by the Appropriate Authorities or persons authorised by it in five test-checked districts during 2009-14 is shown in **Table 2.4.1**, from which it is seen that in Malda and Purulia districts, no visits were made during 2009-13. Coverage of centres (zero to 45 per cent annually) in other districts was also very low.

Table 2.4.1: Number of USG centres and number of visits during 2009-14

Year	South 24 Parganas		Malda		Coochbehar		Purulia		Jalpaiguri	
	No of USG Centres									
	Existing	Visited	Existing	Visited	Existing	Visited	Existing	Visited	Existing	Visited
2009-10	NA*	NA	NA	Nil	NA	NA	18	Nil	28	Nil
2010-11	NA	NA	19	Nil	NA	NA	18	Nil	30	10
2011-12	98	NA	24	Nil	NA	NA	19	Nil	37	8
2012-13	105	7	30	Nil	NA	NA	21	Nil	41	3
2013-14	109	20	31	2	17	2	20	9	46	Nil

*NA: Not Available. Source: Quarterly reports on implementation of PC&PNDT Act submitted by the District authorities to the Department for consolidation and onward submission to GoI

- Calendars for visit of USG/ genetic centres had not been prepared in three of the five test-checked districts. In South 24 Parganas and Purulia, it was found to be prepared for only one quarter during 2013-14.

On the above being pointed out, the Health and Family Welfare Department, in its reply (December 2014) stated that declining sex ratio is more a social cause than a health cause. The department *inter alia* stated that governance regarding implementation of the PC&PNDT Act was being strengthened through regular meetings of the committees involved in monitoring.

2.4.6 Nutrition and health of girl child

With the aim to improve the nutritional and health status of adolescent girls (AGs) of 11-18 years and to equip them with life skill and provide them with knowledge on family welfare, health and hygiene, information and guidance on existing public services and mainstreaming them in formal schooling, Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG), SABLA, a centrally sponsored scheme, was launched. Nutrition and Non-Nutrition are the two major components under the scheme. The scheme implemented through the ICDS⁹¹ platform with Anganwadi Centre (AWC) as the focal point for service

⁹¹ Integrated Child Development Services

delivery, is in operation in six⁹² districts since 2011 which includes the four test-checked districts.

- **Failure of the department in spending GoI funds:** Audit noted that the department could not utilise the available funds fully. Though the department received funds from GoI in February 2011, these were disbursed to districts only in February 2012 delaying the activities by a year. During 2011-14, ₹ 118.85 crore (Nutrition: ₹ 110.06 crore and Non-Nutrition: ₹ 8.79 crore) was released to the Social Welfare Directorate for onward disbursement to districts implementing SABLA scheme, of which ₹ 24.27 crore (20 per cent) lapsed for non-allotment to districts within 31 March 2014. Further, State Government did not release ₹ 12.90 crore as its fifty per cent share for 2011-12 under nutrition component though provided in scheme guideline. Such non-utilisation of funds coupled with non-provision of State share adversely affected the implementation of scheme.
- **Parking of funds:** An amount of ₹ 48.85 crore (Nutrition: ₹ 45.28 and Non-Nutrition: ₹ 3.57 crore) was allotted to the four test-checked districts in February/ March 2012. Out of this, ₹ 2.89 crore (Nutrition: ₹ 2.86 crore and Non Nutrition: ₹ 0.03 crore) lapsed as Child Development Project Officers (CDPOs), having no bank account to retain the funds, did not draw the funds on the closing days of the financial year. From the available funds, 33 per cent (₹ 13.90 crore) and 59 per cent (₹ 2.09 crore) were expended under Nutrition and Non-Nutrition components respectively and the balance of ₹ 29.97 crore remained parked (₹ 19.99 crore in DM's bank account/ PL account and ₹ 9.98 crore with the CDPOs in the form of bankers' cheque or draft) resulting in non-utilisation of 65 per cent of the available funds. Such low level of expenditure despite availability of funds affected the scheme implementation as discussed below.

2.4.6.1 Nutrition component of SABLA: The out of school AGs in the age group of 11-15 years attending AWCs and all girls in the age group of 15-18 years are to be provided Supplementary nutrition (SN) in the form of Take Home Ration (THR)⁹³ for 300 days in a year.

Sporadic implementation of scheme leading to shortfall in achievement: Audit found that WCD&SW Department directed (August 2011) the districts to start THR in the form of ready to eat meals (RTE) from September 2011 without allotting any fund. Funds were made available only in February 2012 and RTE was introduced in test-checked districts only between April 2012 and October 2012. Further, the scheme which was started in 2010-11 was implemented sporadically, and that too only in one year (2012-13) for total periods varying from one to four months in four test-checked districts. (Appendix 2.4.3).

2.4.6.2 Non-Nutrition component of SABLA: The package of services under Non Nutrition component to be provided to AGs were as under:

⁹² Coochbehar, Jalpaiguri, Malda, Purulia, Nadia and Kolkata

⁹³ Each AG is to be given SN containing 600 calories, 18-20 grams of protein and micronutrients per day

Iron and Folic Acid (IFA) supplementation: For combating anemia and enhancing adolescent growth, out of school AGs attending AWCs were to be given two adult IFA tablets per week when they come to the AWC for other services, according to the scheme guidelines issued in December 2010. The position of supply of IFA tablets to adolescent girls in the test-checked districts during 2010-14 has been shown in **Table 2.4.2**.

Table 2.4.2: Supply of IFA tablets to adolescent girls during 2010-14

District	No. of ICDS Projects	Eligible number of AGs	Annual Requirement	IFA supplied			
				2010-11	2011-12	2012-13	2013-14
Coochbehar	12	11280	11,73,120	N A*	N A	190,716	19558
Jalpaiguri	15	31285	32,53,640	83034	10,19,921	490,285	13608
Malda	16	74174	77,14,096	N A	N A	N A	14,80,948
Purulia	21	70329	73,14,216	113,000	175,000	282,890	401,500

*NA- Not Available, Source: Data provided by CDPOs of respective districts.

As could be seen from the **Table 2.4.2**, there were significant shortfalls during 2010-14. Thus, efforts to combat anemia remained deficient.

Health check-up and referral services: This includes general health check-up of all AGs, at least once in every three months by the Health functionaries on a day designated as *Kishori Diwas*⁹⁴. To keep close watch over the growth status of AGs, height, weight and BMI are to be recorded on Health Card (*Kishori Card*). AGs with problems requiring specialised treatment should be referred to hospitals/ PHCs/ CHCs/ district hospitals. Each project was to be provided with ₹ 60000 per year for observing *Kishori Diwas* (₹ 30000) and printing of health cards/ registers/ purchasing utensils etc. (₹ 30000).

Audit observed the following deficiencies in this respect.

Shortfall in release of funds: Adequate funds were not provided to the projects for celebrating *Kishori Diwas*. During 2011-14, only ₹ 60000 was provided (February and March 2012) for celebrating *Kishori Diwas* that too in the same year. Consequently, number of *Kishori Diwas* observed fell short of targets as indicated in **Table 2.4.3**.

Table 2.4.3: Status of holding Kishori Diwas in four test-checked districts

District	No. of ICDS Projects	Normative no. of Kishori Diwas required to be observed annually	No. of Kishori Diwas observed			
			2010-11	2011-12	2012-13	2013-14
Coochbehar	12	48	0	Not Available		
Jalpaiguri	15	60	0	Not Available		
Malda	16	64	0	16	0	3
Purulia	21	84	0	21	21	0

Source: Data provided by Child Development Project Officers

⁹⁴ *Kishori Diwas* will be a special health day and will be celebrated once in three months on a fixed day as decided by the State Government. On this day, Anganwadi Workers (AWWs) with the help of health functionaries, including Medical officer, Auxiliary Nurse Midwife (ANM) and Accredited Social Health Activist (ASHA) will mobilise Adolescent Girls (AGs) and their families to assemble at Anganwadi Centres (AWCs). On this day, general health check-ups, filling up of *Kishori cards*, referral to specialised healthcare facilities and Information, Education and Communication (IEC) services will be provided to AGs.

During exit conference (January 2015), Secretary, WCD&SW Department accepted the fact that Kishori Diwas was not being observed in adequate numbers.

Nutrition and Health Education (NHE) and Life Skill Education (LSE):

The scheme provides for imparting training on life skill education (LSE)⁹⁵ and nutrition and health education (NHE) to all AGs attending AWCs. The scheme provides ₹ 50000 and ₹ 30000 per year per project as cost of LSE and NHE respectively.

Shortfall in release of funds and deficient activities: Out of total ₹ 3.20 lakh receivable by each project during 2011-14 (one in every year) for LSE and NHE training, only ₹ 1.60 lakh was released in the last quarter of 2011-12. It was seen that no initiatives for NHE and LSE were undertaken in any of the test-checked districts during 2010-12 except in Malda (*Appendix 2.4.4*). During 2012-14, these activities in Malda and Jalpaiguri were partial, while in the remaining districts, all projects were covered. Thus, the department failed to impart NHE and LSE to all AGs in all test-checked districts uniformly.

Shortfall in Vocational Training: Out of school AGs above 16 years of age are to be provided with vocational training for orientation towards self-employment after 18 years of age. Scheme guideline stipulates allocation of ₹ 30000 per year per project for Vocational Training. However, such funds were provided to districts only twice (February and March 2012) during 2011-14. As a result, performance under this package was not satisfactory as indicated in *Table 2.4.4*.

Table 2.4.4: Status of vocational training of AGs

District	No. of ICDS Projects	No of eligible AGs	Training on Vocational Education								
			2010-11		2011-12		2012-13		2013-14		2010-14
			P	AG	P	AG	P	AG	P	AGs	AG (per cent)
Coochbehar	12	6486	0	0	0	0	1	50	0	0	50 (1)
Jalpaiguri	15	19829	0	0	0	0	15	1100	3	100	1200 (6)
Malda	16	42471	0	0	16	800	8	400	6	300	1500 (4)
Purulia	21	36198	0	0	0	0	21	1050	21	1050	2100 (6)
Total		104984	0	0	16	800	45	2600	30	1450	4850 (5)

P: Project, AG: Adolescent girls.

Source: Data provided by CDPOs of respective districts

Thus, only five *per cent* of the total eligible AGs were trained.

Absence of follow-up: Further, Vocational Training Providers (VTPs) were to support the trainees for getting employment and track them for three years or till they are gainfully employed. Such follow up was not done in any of the test-checked districts.

Kishori Samooh (KS): The modalities for implementation of the scheme called for creating *Kishori Samooh* - groups at AWC level comprising of 15 to 25 AGs in each group, training and providing them with training kits. Each *Kishori Samooh* will be headed by one *Sakhi* assisted by two *Sahelis* each having a term of four months as *Sakhi* on rotation basis and will serve the group for a period

⁹⁵ Covering issues like confidence building, development of self-awareness and self-esteem, decision-making ability, capacity for critical thinking, better communication skills, awareness of rights and entitlements, coping with stress, responding to peer pressure, functional literacy, etc.

of one year. They were to be imparted Sakhi Saheli Training (SST) to serve as peer-monitors/ educators for the groups and participate in regular activities of AWC, like providing pre-school education and supplementary nutrition, growth monitoring etc.

- **Shortfall in number of KSs in test-checked districts:** Table 2.4.5 indicates that stipulation in forming KSs among the identified AGs was not adhered to in three test-checked districts. Shortfall in formation in KS was significant in Malda and Purulia.

Table 2.4.5: Status Kishori Samoohs formed

District	Number of ICDS Projects	Minimum number of KSs to be formed	KS Formed	Shortfall in KS formation in percentage
Coochbehar	12	6869	7685	-
Jalpaiguri	15	6696	5600	3
Malda	16	9050	4759	47
Purulia	21	8353	3727	55

Source: Data provided by respective project officers

The following were noticed during physical inspection of 26 AWs and interaction with AGs attached to those AWs conducted jointly with the departmental representatives.

- **Deficient training of Sakhis and Sahelis:** Adequate funds for SST were not provided for training of Sakhi and Sahelis, though ₹ 40,000 per year per project were required to be provided to districts. Funding was discontinued after releasing the first two instalments in February and March 2012. It was seen that this training was not conducted in all projects of Malda and Jalpaiguri during 2012-14. In Malda, training was conducted only in 50 and 37 *per cent* of projects in 2012-13 and 2013-14 respectively, while in Jalpaiguri, it was conducted in 33 *per cent* of projects. Thus, the intervention meant for development of leadership qualities, team spirit, etc. was not implemented adequately.
- AWCs were not provided with training kits to make the training interesting. Though allotment for the same was received in March 2012, funds remained parked as had already been mentioned earlier in this para.

During exit conference, Secretary, WCD&SW Department admitted (January 2015) that emphasis was lacking in the matter of formation of *Kishori Samooh*.

2.4.7 Kasturba Gandhi Balika Vidyalaya (KGBV)

The objective of KGBV, an intervention under Sarva Siksha Abhiyan (SSA) umbrella, was to ensure access and quality education to the girl child of disadvantaged groups of society by setting up hostel facilities (KGBV hostel) at existing upper primary girls' schools in Educationally Backward Blocks (EBB). In five test-checked districts, there were 45 EBBs each having a KGBV hostel.

Audit observations on test-checked KGBV hostels: Out of 45 KGBV hostels (benefitting 3813 girls as per 2013-14 data) in the selected districts, 24 hostels providing benefit to 2091 girls were test-checked in audit. The following points emerged.

In two hostels, adequate numbers of beds were not available. In one⁹⁶ hostel, there were 91 beds for 96 girls while in another⁹⁷, for 131 girls, only 100 beds were available.

- Health check-up of the boarders were to be conducted once in every quarter. In eight⁹⁸ test-checked hostels, against the requirement of 20 health check-ups during 2009-14 in each hostel, in three, the Medical Officers did not attend regularly and in one it was not at all held.
- In five hostels, there were no working arrangements like filter, aquaguard, etc. for ensuring the quality of drinking water.
- In four, generators were not either functioning (three) or were not available (one).
- Vocational training was not provided in three hostels.
- Fire extinguishers were not installed in six⁹⁹ test-checked hostels of three districts.

Thus, many KGBV hostels needed more support on the infrastructure front to provide better educational facilities to girl child.

In reply, the School Education Department stated (January 2015) that issues on infrastructural deficiencies have been carefully noted and the district authorities have been asked for immediate action.

2.4.8 Implementation of Schemes and Acts for the welfare of children including girl child

Apart from the Schemes which specifically focus on girl child, there are other Schemes under the Women & Child Development and Social Welfare Department which target protection and welfare of children in general. As welfare of girls is an inseparable part of these Schemes, efficient implementation of all these activities result in effective interventions in welfare of girl child.

2.4.8.1 Prevention of marriage of under-age girls

Marriage of under-age girl has been a matter of concern in West Bengal, as the National Family Health Survey-West Bengal (2005-06) showed the fifth highest prevalence of child marriage amongst all the states with 54 *per cent* of married women (age 20-24) having been married before the age of 18. This phenomenon adversely affects education, health, nutritional status, growth and development of girls. Though the situation has improved as per the latest Survey (DLHS-4, 2012-13), there is further scope for improvement, as 32 *per cent* of the girls are reported to be married before the age of 18.

⁹⁶ Mathurapur Tilak Sundari Girls' School KGBV Hostel

⁹⁷ Baghmundi Girls' High School, KGBV Hostel

⁹⁸ Jamtala KGBV Chatriniwas, Kultali under South 24 Parganas; GSA High Madrasa KGBV Hostel, Malda; Sitalkuchi Gopinath High School KGBV Hostel, Coochbehar; Matelli Junior. High School for Girls' KGBV Hostel, St. Capitanio Girls' High School KGBV Hostel, Union Academy High School for Girls KGBV Hostel and Lataguri Girls' High School KGBV Hostel, Jalpaiguri, and Baghmundi Girls' High School KGBV Hostel, Purulia

⁹⁹ Janapriya Nagar Janapriya Vidyalaya (HS) KGBV Hostel, Basanti, Nalgoradham Baikuntha Vidyapith (HS), Joynagar-II, Howramari High School, Canning-II, Jamtala KGBV Chatriniwas, Kultali, Pipla High School KGBV Hostel and Union Academy, Kalchini

The Prohibition of Child Marriage Act 2006, promulgated by GoI prohibits child marriage. As per the Act, the State Government by notification in the official Gazette was to appoint Child Marriage Prohibition Officer empowered to prevent child marriages, create awareness and sensitise the community against the practice, collect evidence against the offenders, etc. and to make rules for carrying out the provisions of the Act.

Non-notification of rule against child marriage: Though District Social Welfare Officers were designated as Child Marriage Prohibition Officers at district level, no rules have been framed by the State Government (August 2014). In the absence of any rule, Women & Child Development and Social Welfare (WCD&SW) Department, the nodal department for implementation of the act, did not exercise any monitoring or supervision in respect of the implementation of the Act. There was no system of reports/ returns from the districts to monitor child marriage in the State, neither was any budget provisions made during the entire period 2009-14 for implementation of the provisions of the Act, especially for activities like community awareness creation and community sensitisation which were essential for effective implementation of the Act.

Position of test-checked districts: In five test-checked districts, audit noticed the following:

- Though three out of the five test-checked districts had data on child marriage cases reported and action taken thereon, it was not available for Jalpaiguri for last five years and for Purulia for 2009-13 indicating laxity in implementation of the Act in these two districts.
- Number of cases reported and cases prevented in the test-checked districts during 2009-14 are indicated in **Table 2.4.6** below

Table 2.4.6: Number of child marriages reported and prevented

District	Report available for the period	Cases reported	Cases on which action was taken	Cases prevented	Cases that could not be prevented (percentage on number of reported cases)
South 24 Parganas	2011-12 to 2013-14	31	31	31	Nil
Malda	-do-	539	427	343	84 (16)
Coochbehar	-do-	44	44	29	15 (34)
Purulia	2013-14	7	7	3	4 (57)
Jalpaiguri	Not Available				
Total		621	509	406	103 (17)

Source: Data provided by respective District Child Protection Societies (DCPSs)

The wide variations in the data reported from different districts presented in **Table 2.4.6** suggest inadequacies in the reporting system itself, pointing to under-reporting in all districts except Malda. Of the above districts, only Malda had a database maintained by the DCPS, while in the other cases, secondary data were supplied by the DCPS from the district unit of an NGO who was entrusted with 24/7 emergency phone outreach service for children in need of care and protection.

District authorities/ DCPSs attributed its partial failure in preventing reported cases of child marriage to absence of specific information like name, address of the offender and age proof document, delay in reporting, non-cooperation from

department maintaining law and order, mass prevention by villagers for lack of awareness of the evil results from child marriage and couples going out of station to get married.

The above reasons pointed to lack of awareness and sensitisation among the masses and the need to have greater inter departmental co-ordination. Audit found that awareness activities were not undertaken in three test-checked districts (Coochbehar, Jalpaiguri and South 24 Parganas), while activities like distribution of leaflets and wall paintings were undertaken in Malda and Purulia with active support/ co-operation of NGOs and UNICEF funding.

2.4.8.2 Integrated Child Protection Scheme

ICPS focuses its activities on children in need of care and protection and children in conflict¹⁰⁰ and contact¹⁰¹ with the law. Accordingly, it aims to provide care, support and rehabilitation services. The scheme provides for elaborate institutional arrangements for identification of these children and providing them with suitable support services. The functioning of the most significant of these authorities and the interventions undertaken are discussed below with an emphasis on girl child.

Institutional care for children is the last resort for protection and care of children if family and community-based alternatives for care could not be arranged. These include children's homes, observation homes and special homes. Management of some homes meant for girls are discussed below.

Children's Homes (for girls): These homes are to provide shelter to children in need of care and protection (CNCP) during the pendency of inquiry by CWC. Number of such homes for girls along with their approved capacity and the number of inmates during the period from 2009-10 to 2013-14 in five test-checked districts are detailed in the **Table 2.4.7** below.

Table 2.4.7: Children's homes for girls in five test-checked districts

District	Homes	Capacity	Number of inmates in Observation Homes (Percentage of excess inmates)				
			31.03.10	31.03.11	31.03.12	31.03.13	31.03.14
Coochbehar	1	100	NA	NA	111 (11)	93	83
Jailpaiguri	2	75	21	38	62	66	92 (23)
Malda	1	25	29 (16)	33 (32)	34 (36)	66 (164)	65 (160)
Purulia	1	100	41	38	57	66	67
South 24 Parganas ¹⁰²	2	100	NA	29	41	139 (39)	159 (59)

NA: Not available;

Source: DCPSs and respective homes

Audit visited all the above seven homes jointly with departmental functionaries and noticed the following:

- **Overcrowding in homes:** Some homes were overcrowded as the number of inmates exceeded the approved capacity by 16 to

¹⁰⁰ A child who is alleged to have committed an offence

¹⁰¹ A child who has come in contact with the law either as victim or as a witness or due to any other circumstance.

¹⁰² In south 24 Parganas, in 2009-10 only one home was available with a capacity of 50 which became two homes in 2010-11 with 75 girls. The total capacity of these two were increased to 100 in 2011-12.

160 per cent in Malda (2009-14), 39 and 59 per cent in South 24 Parganas (2012-14) and 23 per cent in Jalpaiguri (2013-14) as would be evident from the table **Table 2.4.7**.

- **Cases of non-segregation of juveniles:** All homes were amalgamation of different category of homes like children home, observation home, swadhar home¹⁰³, special home and after care home. In two observation homes test-checked (Anandamath, Purulia and Sahid Bandana Smriti Mahila Awas, Coochbehar), special homes and children's homes were functioning together (except in Coochbehar where juvenile girls were kept in one room separated by iron grill). Thus, children in need of care and protection were being kept along with juveniles in conflict with law which was against the spirit of the JJ Act which mandates segregation of even juveniles according to their age, nature of offences and their mental and physical status. During exit conference (January 2015), Secretary, WCD&SW Department attributed amalgamation of different homes and non-segregation of children in need of care and protection (CNCP) from juveniles in conflict with law to insufficient number of homes.
- **Security issues in homes:** There was no boundary wall in three homes¹⁰⁴ compromising the security of the inmates. Out of three, in one (HASUS for girls, South 24 Parganas) there was temporary bamboo fencing around the home.
- **Infrastructural shortcomings in homes:** Facilities like playground, sufficient toilets, bathrooms and cots and beddings were not available in three to four test-checked homes.
- **Inadequate health care arrangements:** Regular health check-ups were to be conducted and there was to be a doctor on call who was to visit the home every alternate day. However, no such arrangement was put in place.
- **Non-provision of education to all inmates:** Out of 466 girls (as of March 2014), only 213 (46 per cent) girls were getting the facility of school education though Right to Education Act, 2009 provides education for all children aged between six and fourteen years. Action was not taken to provide education to the remaining inmates.

Observation Homes: These homes provide adequate residential care and protection to children in conflict with law {who enter the juvenile justice system through the Juvenile Justice Boards (JJBs)} during the pendency of any inquiry. The Juvenile Justice (JJ) Act empowers the State Government to establish and maintain Observation Homes either by itself or under an agreement with voluntary organisation in every district or group of districts for their temporary reception.

In total, there were five Observation Homes for girls (three Government run and two NGO-run) in the test-checked districts. Out of these, in case of two (Malda and Coochbehar) with a total capacity of 30 inmates, occupancy increased steadily from 26 (87 per cent) to 55 (183 per cent) during 2009-2014. Audit noted the following in this regard.

¹⁰³ Swadhar homes cater to various types of women in distress in diverse situations under different conditions such as widow, victims of domestic violence, trafficking, etc.

¹⁰⁴ Nijoloy, Jalpaiguri; District Shelter, Malda and HASUS for girls, South 24 Parganas

- ❖ **Overcrowding of inmates:** Overcrowding was noticed in two test-checked districts viz. Malda and Coochbehar as shown in Table 2.4.8:

Table 2.4.8: Congestion in observation homes of Malda and Coochbehar

District	Homes	Capacity	No of Inmates in Observation Homes (Percent)				
			31.03.10	31.03.11	31.03.12	31.03.13	31.03.14
Malda	1	5	NA	NA	6 (120)	25 (500)	46 (920)
Coochbehar	1	25	26 (104)	33 (132)	28 (112)	23 (92)	9 (36)

NA: Not available

Source: DCPSs and respective homes

No action was taken to address such overcrowding in these districts.

2.4.8.3 Cottages scheme for welfare of destitute children

To provide shelter, food, clothing, medical care and recreation, education and useful vocational training to destitute children for their rehabilitation, grants are provided to NGOs to establish cottages by the Central Government. Out of the five test-checked districts, 16 cottages for girl¹⁰⁵ children were running in four districts, where 862 girls were being provided care as of March 2014. There was no cottage available in Malda. Out of this, audit visited 10 cottages alongwith departmental representatives where 390 girls were residing and noticed the following.



Manipur Leprosy Rehabilitation Centre (Purulia)

- **Security issues:** Except for some temporary bamboo fencing around one cottage, there was no boundary wall in five (50 per cent) cottages risking the security of 156 girls residing there.
- **Educational facilities:** Out of 390 girls accommodated in those cottages, 284 (73 per cent) were availing the facility of school education. Action was not taken to admit the remaining children in schools.

2.4.9 Monitoring

An effective monitoring system ensures compliance to the provisions of various scheme guidelines and provisions of Acts and ensures effective service delivery. The monitoring mechanism and the extent of monitoring is discussed in the subsequent paragraphs.

- **Weak mechanism for monitoring on pre-natal sex selection:** As regards prevention of pre-natal sex selection, the institutional framework for implementation and monitoring was weakened by non-formation of District Inspection and Monitoring Committee (DIMC) in Malda and infrequent field visits by the DIMC (para 2.4.5).
- **Non-formation of committees for monitoring of SABLA in spite of notification:** For monitoring of SABLA, the scheme meant for enhancement of nutritional and health status of girls, the scheme guidelines provide for formation of Monitoring and Supervision Committees at district/ project/ Gram Panchayat levels headed by the District Magistrate/ CDPO/ Woman Gram Panchayat Member. District level and project level

¹⁰⁵ 12 exclusively for girls and four for both boys and girls (South 24 Parganas: 10, Coochbehar: one, Purulia: two and Jalpaiguri: three)

Monitoring and Supervision Committees were not formed in any of the test-checked districts except Coochbehar, though WCD&SW Department notified their formation in July 2011. Committees at village level were not constituted in any of the test-checked districts. Thus, the oversight mechanism, though instituted, was not functioning.

- **Non formation of District Gender Co-ordination Committee:** For monitoring of promotion of girls' education programmes, District Gender Co-ordination Committees were to be formed. The committee was to meet at least twice a year. It was observed that these Committees had not been formed in any of the test-checked districts. Further, cluster level committees were to be formed at all clusters to monitor the activities of the cluster. These were not constituted in one test-checked district (Purulia).
- **Monitoring mechanism envisaged under ICPS not in place:** For effective monitoring of child protection and child care services ICPS provides that every district/block/village should have a Child Protection Committee (DCPC/BLCPC/VLCPC) to monitor the implementation of the scheme in the district/block/village. This, however, was not formed in any of the districts in West Bengal. As regards block level committees, out of 20 blocks and three municipalities in five test-checked districts, these Committees were formed only in five blocks and two municipalities of Purulia. VLCPCs were not formed in any of the five test-checked districts. Thus, the mechanism meant for effective monitoring of child protection and child care services were not in place. As such, the grass root level monitoring mechanism involving the community failed to take off.

During exit conference (January 2015), Secretary, WCD & SW Department informed that constitution of Child Protection Committees (CPC) at the two levels *viz.* block and village were underway. It was also informed that a guideline for working of these committees had already been framed and training conducted.

2.4.10 Conclusions

Performance audit on implementation of various Government interventions in protection and welfare of girl child revealed that there was scope for further improvement both in terms of coverage and effectiveness.

Authorities for prohibition of **sex selection** showed low level of activity. There was laxity in implementation of the PC&PNDT Act which primarily targeted to prevent pre-natal sex selection. Though the test-checked districts presented a declining trend in CSR in 2011 *vis-à-vis* 2001, the department's ignorance of even the numbers of the USG centres and status of their licenses coupled with shortfall in inspection of such centres in these districts were matters of concern.

Government interventions in providing **nutrition** to girl child fell short in yielding desired impact as the scheme which started in 2010-11 was implemented in four test-checked districts only during one year (2012-13), and that too sporadically for one to four months. The scheme implementation was impeded by delay in release of funds and non-provision of adequate funds. Significant quantum of released funds also remained parked without being utilised. Various interventions meant for health care and overall development of adolescent girls could not be implemented effectively.

On the **educational** front, many KGBV hostels needed more infrastructural support.

Action against **marriage of under-age girls** was often handicapped by absence of specific details and documents of the offenders and delay in receiving reports further complicated by lack of public awareness on the evil results of child marriage.

The **Children's homes/ observation homes** were suffering from shortage of space and infrastructure, giving rise to instances of overcrowding of inmates and even mixing of different categories of inmates. Homes/ cottages also failed to provide adequate health care and educational facilities.

Impact of the Schemes and Act relating to protection and welfare of girl child remained compromised by laxity in functioning of monitoring authorities coupled with deficiencies and delays in interventions.

2.4.11 Recommendations

Audit recommends for consideration that

- ❖ *Authorities for prohibition of pre-natal sex selection effectively monitor the USG/ imaging centres.*
- ❖ *In case of SABLA, adequate funds are released timely and are utilised for the effective implementation of various interventions.*
- ❖ *Infrastructural deficiencies in KGBV hostels be adequately addressed.*
- ❖ *Inter departmental co-ordination and public awareness activities be taken up more effectively to prevent child marriages.*
- ❖ *Oversight activities be strengthened by putting in place the prescribed monitoring mechanism and by ensuring that the bodies entrusted with monitoring are discharging their functions as stipulated.*

HEALTH AND FAMILY WELFARE DEPARTMENT

2.5 IT Audit of Hospital Management Information System and Stores Management Information System

Executive Summary

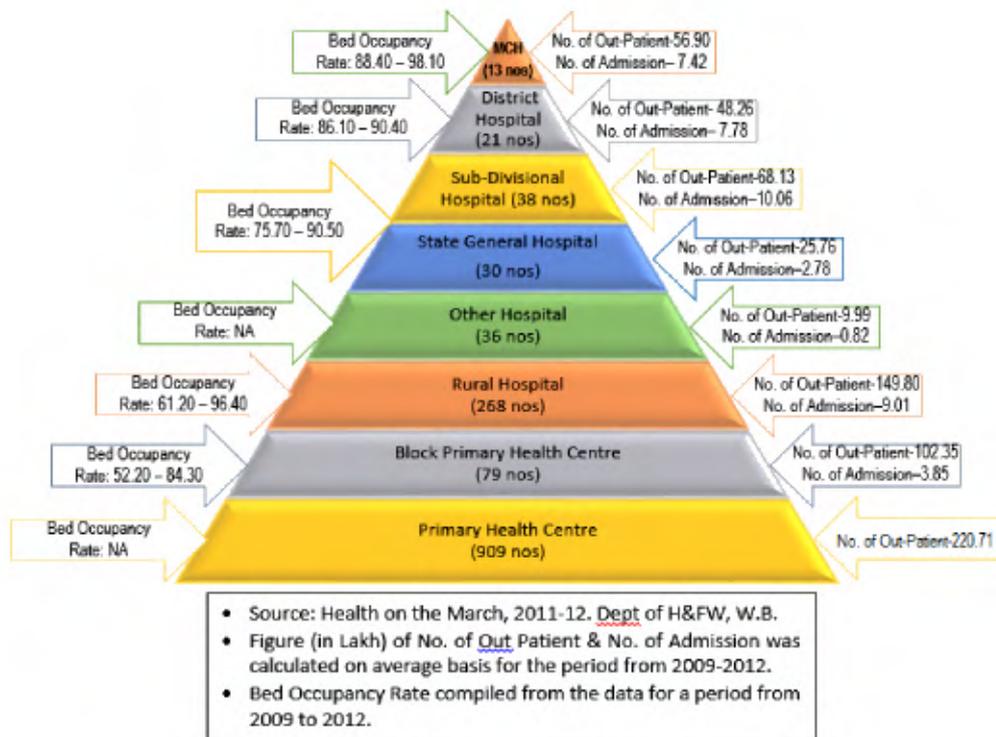
Hospital Management Information System (HMIS) aimed at managing vital patient records encompassing all the administrative and functional aspects of hospital operations. Department also intended to collate critical health related data from the hospitals through HMIS. The department introduced another application named Stores Management Information System (SMIS) for managing drugs and equipment logistics. Both HMIS and SMIS were implemented in all government hospitals down to the level of State General Hospitals. While HMIS was developed using SQL Server 2000 as backend RDBMS with Visual Basic in the front end having a client server architecture, SMIS was a web-based application using MS SQL Server 2000 in the back end and VB.net in the front end.

The IT Audit of HMIS and SMIS was conducted between April and July 2014 covering the period 2009-14 and 2011-14 respectively, which threw light on various issues of control and data integrity as well as instances of unauthorised manipulation of data.

- ❖ The desired benefits of improvement of the efficiency of delivery of health care services through introducing HMIS and SMIS remained largely unachieved as the department failed to operationalise these applications in all the intended hospitals. Even where these applications were running, all modules and sub-modules were not put to meaningful use.
- ❖ Security of the systems was compromised to a great extent owing to weak logical access controls, physical access controls and absence of password policy.
- ❖ It was also a matter of concern that privileges of system administrator were being exercised by support personnel engaged by the maintenance vendor. Lack of supervisory controls was also evident from the instances of manipulation in the system without knowledge of the hospital authorities.
- ❖ Deficient controls coupled with absence of security certificate, antivirus, audit trail and logs have rendered the system vulnerable to unauthorised intrusions. These vulnerabilities have resulted in possibility of defalcation of government revenue, as instances of unexplained short collection of revenue were observed in many occasions.
- ❖ Ability of the department in continuing its operations in the event of an interruption remains questionable in the absence of business continuity and disaster recovery plans. This issue assumed significance in view of instances of non-maintenance of data back-up.

2.5.1 Introduction

Conceptualised in 2002-03, Hospital Management Information System (HMIS) aimed at managing vital patient records and collating critical health related data from the hospitals, encompassing all the administrative and functional aspects of hospital operations. It was taken up under State Health System Development Project (SHSDP) - II with financial assistance from World Bank. In 2004-05, M/s Semaphore Computers Pvt. Ltd. was awarded the work of development and implementation of the application and it was gradually implemented in all Government Hospitals down to the level¹⁰⁶ of State General Hospitals (SGH) with bed strength of 100 or more. The network of hospitals and patient loads are depicted in the chart below:



The application was developed using SQL Server 2000 as backend RDBMS with Visual Basic in the front end having a client server architecture. It has four main¹⁰⁷ modules viz., Out Patient Department (OPD) Management System, In Patient Department (IPD) Management System, Charge Collection (CC) and Pay Clinic Charge Collection.

While HMIS primarily catered to patient data and collection of service charges, the Department introduced another application named Stores Management Information System (SMIS) developed by M/s PCS Technology Ltd. in April 2011, in order to manage drugs and equipment logistics. It was also to be implemented in all hospitals down to the level of State General Hospitals.

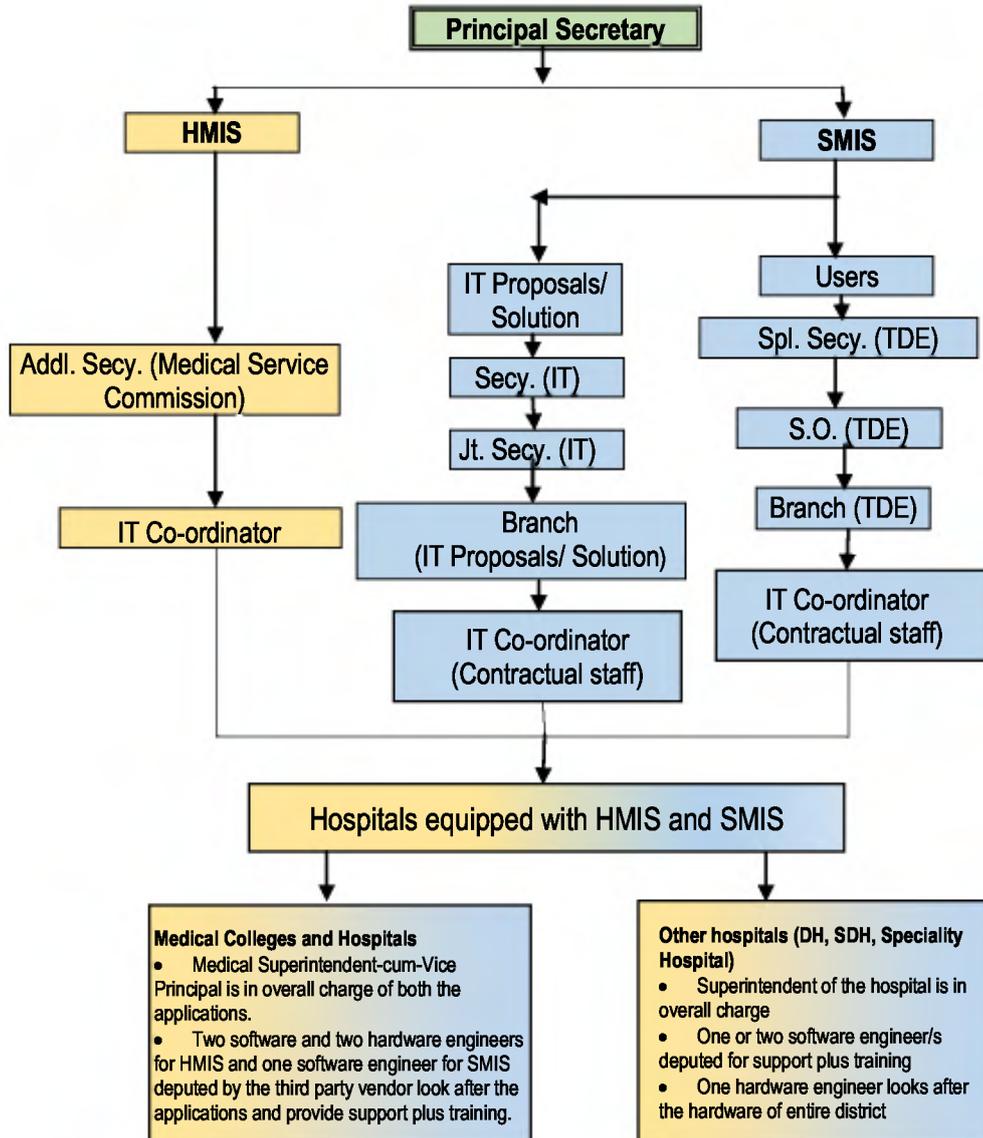
¹⁰⁶ HMIS has been introduced in the levels of State General Hospitals (SGH), Sub-Divisional Hospitals (SDH), District Hospitals (DH), Medical Colleges and Hospitals (MCH), Speciality Hospitals and Super Speciality Hospitals. Levels not covered under HMIS included Block Primary Health Centres (BPHC), Primary Health Centres (PHC) and Sub-Centre (SC) being the lowest unit of healthcare system in the state

¹⁰⁷ Besides four main modules, there were two more modules namely, Blood Bank and Pay Roll, which are no longer in use owing to introduction of other applications

SMIS, a web-based application was developed using MS SQL Server 2000 in the back end and VB.net in the front end.

2.5.2 Organisational Structure

Director of Health Services under the Health & Family Welfare (H&FW) Department looks after the overall activities relating to HMIS assisted by Joint Secretary (IT), while the Special Secretary (Transport of Drugs & Equipment) is responsible for SMIS. While the Department was unable to plan proper level of hierarchy for operating HMIS, the Departmental hierarchy for operationalisation of SMIS has been chalked out as depicted below:



2.5.3 Audit Objective

The objectives of audit were to examine and assess whether

- HMIS and SMIS have been developed properly mapping the business rules
- Implementation of HMIS and SMIS has resulted in increasing functional efficiency.

- Adequate controls are in place to ensure confidentiality, integrity and availability of data.
- Whether proper measures have been taken to ensure continuity of operations.

2.5.4 Audit criteria

The criteria for framing audit comments were sourced from:

- Rules and provisions issued by the State Government in connection with the H&FW Department from time to time,
- Instructions issued by the Government of India and Government of West Bengal regarding various health Schemes (*viz.* NRHM, RSBY etc.)
- Instructions issued and rates adopted by the H&FW Department for various services provided in the hospitals,
- Best practices for a computerised system as spelt out in COBIT¹⁰⁸.

2.5.5 Audit coverage, scope and methodology

The IT Audit of HMIS and SMIS was conducted between April and July 2014 covering the period 2009-14 (except for SMIS which was introduced in April 2011) through test-check of records/ data of the department and 22 hospitals (*Appendix 2.5.1*) selected on the basis of stratified sampling. These 22 hospitals included four Medical Colleges and Hospitals (MCH) out of 13 in the State, three major hospitals (Speciality Hospital) out of nine, seven District Hospitals (DH) out of 21 and eight Sub-Divisional Hospitals (SDH) out of 38. Data was collected from each of the seventeen hospitals where HMIS was found running in DVDs after the same were authenticated by the authorities and data back-up of SMIS was centrally collected from the department. All these data were restored in SQL Server 2008 and analysed using IDEA 9.1 software.

An entry conference was held in April 2014 with the Principal Secretary, H&FW Department and other functionaries of the department wherein audit objectives, scope, criteria and methodology were discussed.

Findings of audit, conclusions and recommendations were discussed with the Department in an Exit conference held in December 2014. The department also communicated its formal replies to audit observations in January 2015, which have been duly incorporated at appropriate places.

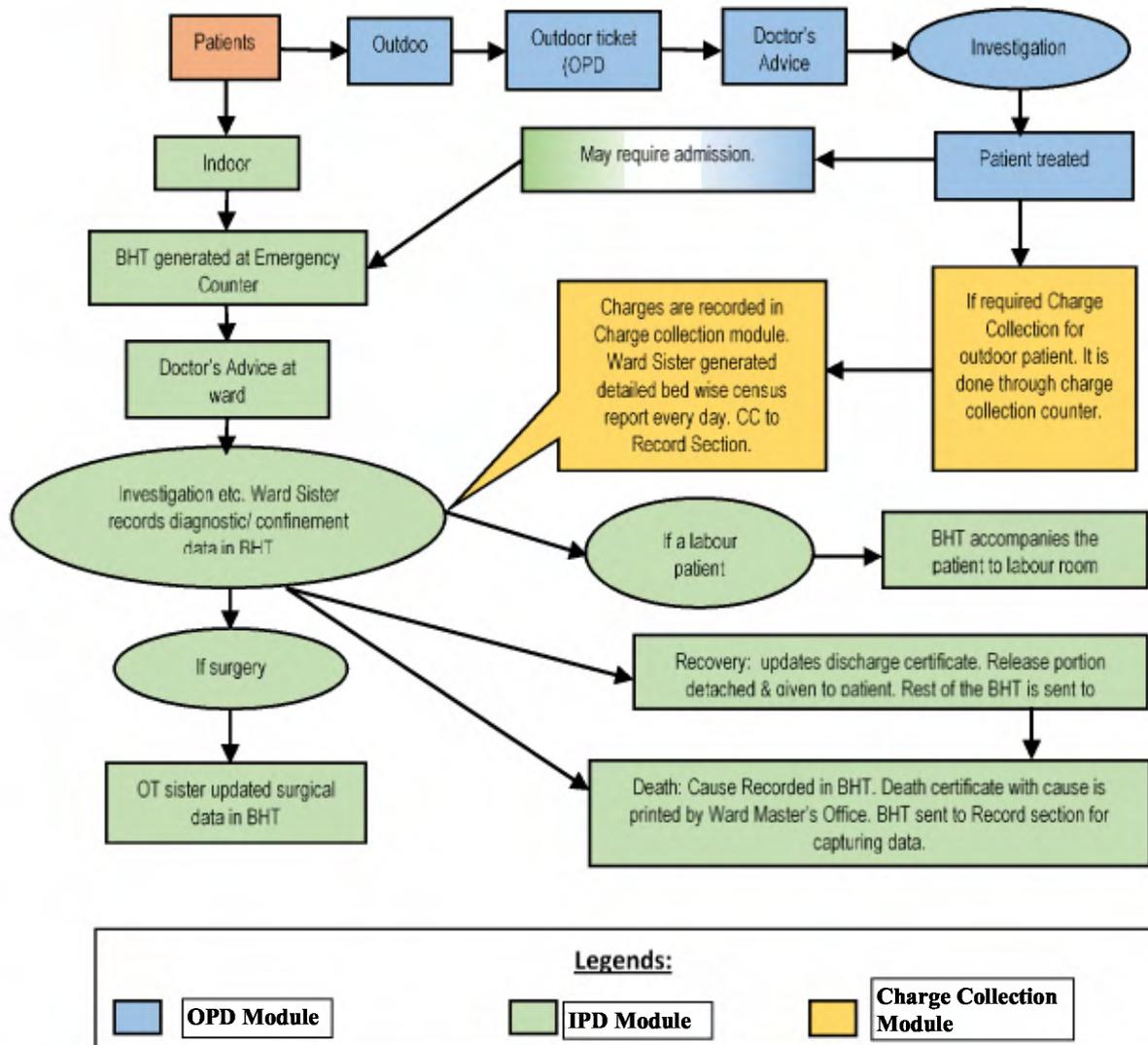
2.5.6 Process flow diagrams of HMIS and SMIS

2.5.6.1 Process flow of HMIS

As per system followed in Government hospitals, a patient gets registered for treatment by paying ₹ 2 and acquiring an OPD registration card. The doctor at OPD enters prescriptions on this OPD card. If the doctor recommends the patient to undergo any procedure/ test, the patient is directed to pay requisite charge through prescribed form to the cash collection center of the hospital. A form is also issued to the patient from the OPD which shows the type of test to

¹⁰⁸ Control Objectives for Information and Related Technology (COBIT) is a framework supporting toolset that allows managers to bridge the gap between control requirements, technical issues and business risks

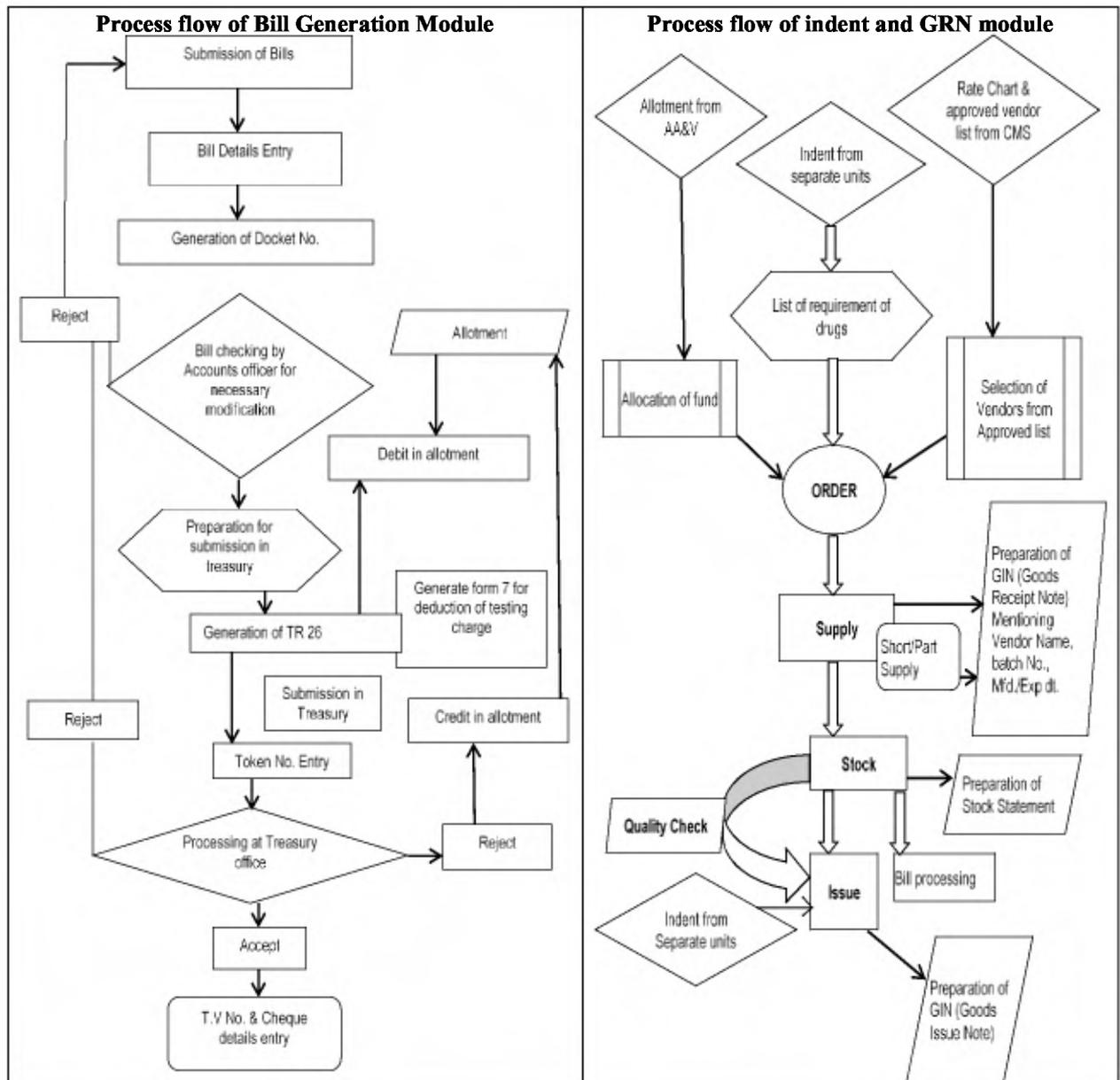
be conducted and amount to be paid apart from name and other details of the patient. On payment of requisite amount, a charge serial number is generated and a computerised money receipt is issued to the patient. In case multiple tests/procedures are prescribed for a patient, all are booked under a single charge serial number, though multiple money receipts may be generated. Similar process of collection of charge is followed for in-patients also. The process flow diagram is depicted below:



2.5.6.2 Process flow of SMIS:

As regards SMIS, requirement of drugs, equipment and other hospital consumables (OHC) are received from various wards and departments of the hospitals in the Store. The compiled requirement of the hospital is then forwarded to the respective CMOH for allotment of funds and procurement of drugs, equipment and OHC for a particular period. Accordingly drugs (from DRS) and funds are provided to the hospital. The process flow of SMIS has been designed for indenting of requirements by respective wards and issue of the same from stores, as shown in the process flow diagram. Moreover, consumption of the issued drugs, equipment or OHC should also be entered into

the system by the end-users. The process flow is depicted in the following diagrams:



Audit Findings

2.5.7 Status of running of the systems

2.5.7.1 HMIS:

No centralised information on implementation schedule: HMIS aimed to computerise all hospital activities down to the level of State General Hospitals. However, neither was any centralised information on target date for HMIS Project development on record nor was any stage-wise schedule of implementation of the application available.

Deficient training: Though the Department had chalked out training program for its staff to operationalise HMIS, the same was not followed up

properly. The department also accepted (January 2015) that dearth of trained manpower was a factor behind under-performance of the applications.

Non-running/ partial running of the application: Absence of stage-wise implementation schedule coupled with insufficient training to the staff and non-implementation of various sub-modules had adversely affected introduction of HMIS, as would be evident from the fact that out of 22 test-checked hospitals, HMIS was not running in four¹⁰⁹ (18 per cent) though all these hospitals had bed strength of 100 or more¹¹⁰. Out of these four hospitals, in three, the application is yet to be introduced. In the remaining one hospital (Haldia SDH with bed strength of 300), though the Emergency sub-module under IPD module of the application was initially introduced in 2004-05, it was discontinued after a few months of operation.

Non-functional modules: Moreover, more than half of the total 24 sub-modules under three main modules of HMIS, viz. OPD, IPD and Charge collection were found to be non-functional in eleven test-checked hospitals whereas one module, namely Pay Clinic Module were seen operational in only two out of eighteen test-checked hospitals where HMIS were running (*Appendix 2.5.2*). The hospital authorities attributed (July 2014) this to shortage of hardware and skilled manpower.

Effects of non-functioning/ partial functioning of modules: As all the modules and sub-modules were not being utilised, details of the admitted patient in respect of their diagnosis, medications, diets, diagnostic tests, etc. prescribed for a patient, movement of patients from/ to different wards, discharge, death, deployment of personnel, etc. were not available in the system. As a result, the department was not in a position to get vital information like total vacancy of bed in IPD in a hospital on a particular day, total discharge/ death, bed occupancy rate, disease cycle, etc. from the system. The citizens were also deprived of benefits of vacant beds, better managed hospital services etc.

The department admitted (January 2015) that insufficiency of computer literate persons was a factor attributable to this and stated that the existing staff could not be persuaded to run the system in most hospitals.

2.5.7.2 SMIS:

Status of introduction vis-à-vis target: SMIS was to be introduced in all hospitals down to the level of SGHs. However, it was noticed that, SMIS could not be introduced in six¹¹¹ out of 22 test-checked hospitals due to absence of connectivity, non-deployment of skilled manpower and non-assignment of user id/ password.

Absence of computer terminals in wards restricting implementation: Test-check also revealed that in none of the 22 sampled hospitals could department provide computer terminals and internet connection in wards so that indenting of stores would originate from wards/ concerned departments. Consequently, in all the test-checked hospitals, indents and issues from/ to various wards and

¹⁰⁹ Baruiipur, Raghunathpur, Haldia and Chanchal SDHs

¹¹⁰ Bed strength: Baruiipur Hospital-160, Raghunathpur Hospital – 150 and Chanchal Hospital - 100

¹¹¹ Regional Institute of Ophthalmology Kolkata, Gangarampur SDH, Kalimpong SDH, Chanchal SDH, Baruiipur SDH and Bolpur SDH.

departments are entered consolidating the indents/ issues for a period of time utilising 'Issue Clearance' facility in the system so as to equate the stock balance in system with the manual store ledger.

Bill payment facility not being utilised: Moreover, in nine¹¹² hospitals, bill payment facility was not utilised even after 39 months of implementation of the application for reasons neither on record nor intimated when called for.

Thus, the Department was unable to implement the system fully to computerise the store operations. Only indenting from District Reserve Stores (DRS) and issue clearance were being done through SMIS by the hospitals but other modules like indenting, issuing of stores articles, maintenance of stores ledger, budgeting, requirement analysis and generation of bills through TR 26 for payment to medicine suppliers were not used by the hospitals audited.

Various issues of deficient utilisation/ non-utilisation of application modules and dilution of IT security controls giving rise to instances not only of lacunae in the data base but also cases of suspected pilferage of hospital receipts were observed in audit which are discussed in the subsequent paragraphs.

2.5.8 Non-routing of transactions through application

2.5.8.1 HMIS

Having been developed to encompass all hospital related activities in a computerised environment, HMIS necessitated entry of all data relating to patients into the system to generate reliable reports on hospital activities. Audit, however, noticed instances of transactions not being fed into the system rendering the data captured by the system unreliable.

- **Hospital collections not routing through HMIS:** Out of 18 test-checked hospitals (where HMIS was running), in eleven, collections of various charges were made through general money receipts without routing them through HMIS. The department attributed (January 2015) the same to absence of trained manpower, but stated that the problem would be addressed in near future by gradual increase of trained manpower.
- **Non-capturing of data of free patients:** In the State, certain categories of patients are eligible for treatment free of charge. Despite the system having provisions for entering this data, none of the 18 test-checked hospitals captured data on free patients in the system. The hospital authorities either expressed their ignorance of the provision or attributed non-capturing of relevant data to dearth of manpower. The department also did not give any directives to capture such data. Thus, captured data was not complete.

Irregular exemption of charges: In this connection it was seen that though no exemption of charges for various services was to be allowed to the patients unless they belonged to the BPL category, analysis of data revealed that in eight hospitals, ₹ 92.36 lakh was exempted to patients not belonging to BPL category in 46672 cases. Such cases revealed that proper validation controls were not existent in the system which has resulted in loss of hospital receipts.

¹¹² BC Roy Post Graduate Institute of Paediatric Science, Regional Institute of Ophthalmology, Purulia Deben Mahato DH, Raiganj DH, Barasat DH, Asansol DH, Bolpur SDH, Arambag SDH and Haldia SDH.

Thus, partial automation of charge collection coupled with deficient capturing of relevant data has made it difficult to vouchsafe veracity of amounts shown to have been received as hospital revenue leaving substantial scope of malpractice.

2.5.8.2 SMIS

Procurement operation by-passing SMIS: Drugs not available with the hospital stores can be procured locally. These medicines are to be entered into SMIS through Goods Received Notes (GRN) module or 'Purchase through Fair Price Shop Entry' before issuing to indenting units. The department also mandated (March 2012) the use of SMIS for procurement and distribution of drugs, equipment and other consumables, without which all procurement would be treated as suspected defalcation of Government funds. In spite of such stipulation none of the 16 test-checked hospitals where SMIS was running, followed the same. Though the department had further stipulated (March 2012) that non-use of SMIS would invite stopping of allotment of funds to hospitals for procurement from the second quarter of Financial Year 2012-13, no such measure was resorted to. Thus, due to lack of monitoring by the Department, the application had not been running meaningfully.

Security and adequacy of controls

IT controls in a computer system represent policies and procedures that ensure the protection of the entity's assets and accuracy and reliability of its records. Access to an IT system is twofold. The first is physical access where an individual could come in physical contact with the IT assets. The other is logical access which represents access to the application/ data by individuals using user-ids and passwords.

2.5.9 Logical access controls

Necessity of password policy and hierarchical access privileges: As per the contract between the Department and the vendor, the maintenance personnel was supposed to provide only hand held support and impart training to the departmental officials in running HMIS and SMIS smoothly. Though there was clause of confidentiality¹¹³ in the contract, the support personnel were not supposed either to enjoy independent/ unrestricted access to the applications/ data base or to create user ids without written permission from the competent authority. They should not know the passwords of various users either. This calls for clear password policy and hierarchical access privileges among the users of the system spelt out by the Department.

However, various system deficiencies like, absence of password policy, privileges of system administrator¹¹⁴ with vendor personnel, inadequate access and validation controls, absence of antivirus, etc. were noticed, which jeopardised the security of the system as explained in the subsequent paras:

¹¹³ *The clause inter alia stipulated*

- *All knowledge and information which are not supposed to be hosted in the public domain should be treated as confidential*
- *The information relating to the systems should be disclosed by the third party to its officials strictly in a "need-to-know" basis*

¹¹⁴ *A system administrator is a user of a computer system with special privileges needed to administer and maintain the system.*

2.5.9.1 Password policy

Absence of password policy and mapping of privileges: Scrutiny revealed that the Department did not have a well documented password policy in vogue to prevent any unauthorised access to the system. Though it was expected that every user would be assigned certain level of privilege as per designation beyond which, he cannot access any part of the system, scrutiny revealed that this mapping of privilege was not well defined.

Privilege of system administrator (super-user) enjoyed by support personnel: The third party service provider was only meant to provide hand holding support and training as per the agreement with the department. It was observed that both in cases of HMIS and SMIS, the third party support personnel had complete access to the system not only with their own ids but also using hospitals' staff ids as discussed below:

HMIS: Outsourced agency enjoying un-restricted access in the absence of privilege policy: Out of 18 test-checked hospitals where HMIS was operational, in 10, the outsourced agency in charge of the maintenance had full access to the administrative password without any documented privilege policy. This assumes significance in view of several instances observed by audit where the system was deliberately modified leading to pilferage of hospital receipts.

Instances of duplicate user id and ghost user id: Analysis of data revealed that in the aforesaid eight hospitals there existed 21 duplicate user id (varying from two to five user id) against one user and in eight¹¹⁵ cases, there existed ghost user id (no user id assigned but the user entered into the system for data entry/update). The system also allowed the character of space as user id (which should, ideally be of minimum eight characters) due to lack of validation control.

SMIS: No departmental directive on confidentiality of passwords: Under SMIS, all store purchase related activities like placing of order, receipt of items, generation of bill, quality checking etc. are to be processed through the system, necessitating several levels of administrative involvement/ check, including confidentiality of every user's password. The department had also not issued any directive in this regard.

Vulnerability of the system from weak user access control: Due to inadequate privilege mapping, it was observed that a Store keeper who was in charge of equipment in any hospital could execute the function of the Store keeper in charge of drugs through the system. This made the system vulnerable to misuse or manipulation. Thus, the system lacked user access control.

Non-encryption of passwords of hospital officials: Scrutiny of data revealed that out of total 2394 users created for using SMIS, as many as 934 users had not accessed their account. Moreover, data analysis revealed that the passwords of the users of the private vendors who developed and are maintaining the application were encrypted but those

¹¹⁵ Seth Sukhlal Karnani Memorial MCH, Calcutta MCH, Darjeeling DH, Hooghly DH, Raiganj DH, Lady Dufferin Victoria Hospital, Barasat DH and RIO.

of the departmental staff were not encrypted thus making the application extremely vulnerable to external unauthorised access due to use of selective encryption. It was also noticed that, the entire application was hacked in March 2013 and the department had to temporarily shut the application for three days. Thus lack of access control policy rendered the application extremely vulnerable to external threat of hacking.

Thus, privilege of super-user is being enjoyed by the personnel of the firm maintaining the hardware/ software. They can enter, modify, commit and save any data compromising the data integrity.

The department, in its reply, stated (January 2015) that it had since implemented an interim password policy for modified on-line HMIS. It was further intimated that a more streamlined password policy with multi-level checks was being developed. Regarding undue privilege enjoyed by the support personnel, the department stated that administrative passwords were handed over to the support personnel as administrative heads did not find time to handle the system and there was no regular hospital employee who could be made accountable and available round the clock.

2.5.9.2 Impact of deficient controls in logical access

Generation of registration number: Patient Registration Number was a system generated number assigned to each patient entering in a hospital for any kind of treatment in OPD or IPD. A patient can be tracked in the system through this number. The number is unique in nature and any gap in the serial number might have indicated loophole in the system. For OPD purpose, a patient needed to deposit ₹ 2 irrespective of their status of being BPL or not and a system generated blank prescription with OPD number and Registration number was printed and handed over to each patient. In case of emergency/ IPD admission, a system generated Bed-head ticket was generated before admitting the patient.

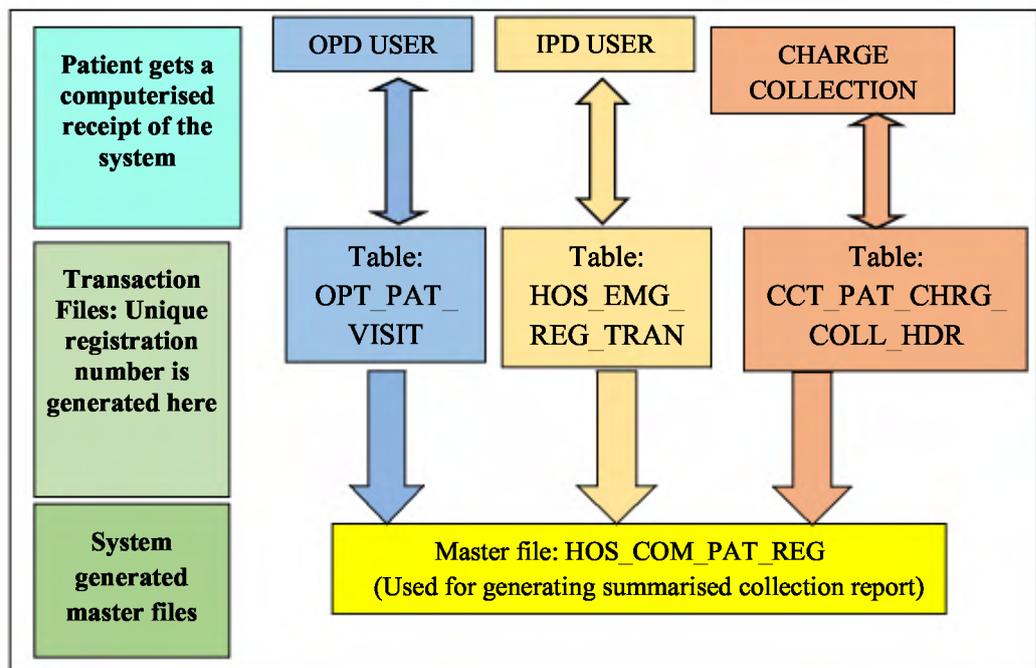
- **Duplication of registration numbers:** However, analysis of data relating to IPD and OPD module revealed that in 18 hospitals, in 74215 cases, same Registration number were issued to different OPD patients indicating not only flaws in database design but also possibility of pilferage of hospital receipts.
- **Multiple registration numbers generated against a single patient:** In North Bengal MCH, there existed more than one registration number against a particular patient on a particular day for collection of hospital charges viz. x-ray charges, OT charges etc. Analysis of the data revealed instances of multiple registration numbers being generated against a single patient on a single day indicating flaw in the database designing. Data analysis showed 76273 registration numbers so generated against 31749 patients with two to nine registration numbers against each of them. Possibility of intentional tampering of the database by accessing administrative password could not be ruled out.
- **Stop-gap arrangement of server without knowledge of system administrator:** In North Bengal MCH, on comparing the HMIS data for the period from June to August 2013 with relevant manual documents viz., cash book, IPD patient registers, departmental registers etc., it was seen that there

was no data in the server for the period from 18 June 2013 to 16 July 2013. It transpired that due to faults in the server during the period, the third party support personnel ran HMIS through a stop-gap server by temporarily configuring another PC as a server. However, no data back-up was taken during the temporary arrangement. The MSVP expressed ignorance of the fact. This also pointed to the fact that a very sensitive function like revenue collection was being managed without the supervision of the MSVP. Given the fact that as compared to revenue collected in August 2013 fully through HMIS module, collection figures of June 2013 (manual collection for 11 days) and July 2013 (manual collection for 14 days) fell short by 39 per cent and 63 per cent respectively, absence of back up data assumed seriousness. Scrutiny further revealed similar instances in NBMCH when system remained shut down in seven different spells ranging from 15 days to 151 days.

- **Numeric gaps in registration numbers indicating manipulation in master table by support personnel:** Scrutiny of data of Bolpur SDH pertaining to 69 working days from 2 May 2014 to 21 July 2014 revealed that on ten days, there were numeric gaps varying from one to 602 in patient registration number. Further enquiry revealed that when the system was down, the hospital switched over to manual OPD tickets. In order to keep continuity in numbers, the third party support personnel edited the master tables from the backend by increasing the OPD ticket serial number. This was, however, done without the knowledge of the hospital Superintendent indicating violation of logical access control to the data table.

2.5.9.3 Process of entry and storage of patient data

HMIS was designed to record all patient activities inside hospitals. The process flow diagram of entry and storage of patient data is depicted below:



Registration number is generated by the system either from OPD module or from IPD (Emergency) module or from Charge collection module (when a patient is issued manual OPD ticket due to system failure and then proceed for

any service at Charge collection counter). Data thus entered into the system is automatically stored in one of the three transaction tables¹¹⁶ attached to these modules. All these data finally get stored in a Master file. Thus, total number of registration numbers generated in the aforesaid three transaction tables must reconcile with that stored in the master file.

At the end of the transaction hours, each user generates a summarised collection report from the system using master table and deposits the amount in Cash Section.

Mismatch between transaction tables and master tables: Analysis of the aforesaid four tables in respect of 17 test-checked hospitals (excepting Bishnupur SDH, where the charge collection module has been discontinued) revealed that

- There was no mismatch of records of the tables in respect of Kalimpong SDH and Gangarampur SDH;
- In the remaining fifteen hospitals, master table contained 77263 less number of registration numbers as compared to those recorded in the transaction files. Number of such registration numbers missing from the master file in each hospital ranged from five (in Bolpur SDH) to 69103 (NBMCH).

Such mismatch in records is indicative of possibilities like

- Either the data was wilfully deleted from the master table or
- the master table was temporarily delinked from the transaction tables

2.5.9.4 Possibility of pilferage of revenue through missing registration numbers

Given the fact that the missing registration numbers accounted for total revenue of ₹ 92.92 lakh and there was no supervisory check on collection amount deposited to the cashier, the matter assumes seriousness. This may further be viewed with the fact that in absence of any logical access control policy for access to the data table, the administrative privilege was being enjoyed by the lower level of maintenance personnel deputed by the third party maintenance agency.

Though this *prima facie* indicated unauthorised access to the system, the Superintendents were unable to explain the reason for users accessing the system beyond hospital hours. They attributed the same to system failure.

The reply was not tenable as it evidenced lack of physical access control in the system and might even point to attempts for unauthorised and intentional entry in the backend software. Further, instances of non-logging out indicated that access security was compromised exposing it to the risk of unauthorised access.

¹¹⁶ Table names being OPT_PAT_VISIT for OPD or HOS_EMG_REG_TRAN for IPD and CCT_PAT_CHRG_COLL_HDR for Charge Collection

2.5.10 Supervisory control

Audit came across several instances pointing to deficient supervisory controls which could potentially affect the reliability of the data being captured and maintained in the system. These have been indicated below:

2.5.10.1 Control over refund of hospital charges: In hospitals where HMIS was running, any refund to be made to a patient should also be done through the system. Normally, patients, who had earlier been referred for some clinical investigation or operation and later advised not to do the same, would be allowed the refund in full provided they claimed the refund with copy of the advice after approval of higher authority in the hospital. Since refund of government money is sensitive in nature, proper checking should have been in place to validate and authenticate such refund. It was, however, seen that different hospitals followed different system of refunds. While in 13 hospitals, refunds were recorded both in manual and electronic records, in five, refund was found to be done manually only and no records of such refund were entered in the application.

2.5.10.2 Irregular handling of refund cases: In one hospital (Kalimpong SDH), it was observed that refunds were made by taking back the system generated charge collection receipts from patients and the same charge collection receipts were re-issued to other patients having advice for same clinical test just by changing the name on the receipt without any approval of the hospital authority. Thus, part of the collection was not being captured in the system. Moreover, there was a high chance of defalcation as these refunds are not getting reflected anywhere.

2.5.10.3 Control over printing of receipts: As charge collection receipts represent revenue, adequate controls are essential to ensure that duplicate receipts are not issued and resultant leakage of government revenue is avoided. Thus, the system should have ample control over the printing of receipts, serialising the receipts by generating system number and number of copies be restricted to one only at user level. Accordingly, system should have generated and printed only one copy of receipt against any charge collection.

In HMIS, however, any number of copies of receipts can be printed against a given charge collection.

2.5.10.4 Misutilisation of pre-printed receipts: Taking advantage of this lacuna, in one test-checked hospital (SSKM MCH), charges were collected manually against this pre-printed receipt without routing the collection through the system indicating chances of defalcation of government revenue. This came to notice of the hospital authorities in February 2012 consequent upon a complaint received from one patient. It was found that receipt issued against one patient was re-issued against the complainant after manually deleting the patient's name and adding the latter's name. Analysis of database design showed that the application was designed to restrict print of receipts to a pre-defined number but since the same was not mapped properly in the application, the same could not be applied in this case.

Thus, there was vulnerability to government receipts taking advantage of the loop hole in the system.

2.5.10.5 Control over amounts deposited to Cashier: Hospital revenue collected from various points of collection in the hospital is to be deposited to the Cash section at the end of the day for entry in cash book and further remittance to government account. In support of the amount of collection, the collecting personnel have to produce a system generated collection summary while depositing the amount to the cash section. The cashier should have another set of system generated MIS report of daily collection statement which should match that deposited by the users. Any mismatch in these two system generated report should be reported to and checked by authority to do away with possibility of fraud.

2.5.10.6 Systemic observations on deposit of collection to cashiers in test-checked hospitals: This aspect was put to audit verification in three medical colleges and hospitals (namely Calcutta National Medical College & Hospital, NRS Medical College & Hospital and North Bengal Medical College & Hospital) in Kolkata, apart from the test-checked ones and the following was observed

- **Inherent system deficiency in deposit of collection:** At the end of each day's transactions, the cash collecting officials deposit the collected cash to the cashier alongwith a computer generated user-wise and date-wise collection summary. The collection summary¹¹⁷ does not contain the details of procedure for which charge was collected. The cashier enters the amount as per the collection summary in cashbook and remits it to Government account without any cross-checking from the system.
- **Absence of cross-checking of amounts deposited:** In the remaining test-checked hospitals, there was no system of cross checking the amount collected and the amount deposited by the various collection point users as there was no terminal of HMIS available with either the Accounts Officer or the Assistant Superintendent or the Cashier. Therefore, there was no compensatory control and this left the system vulnerable to revenue leakage. The authorities were not fully cognizant of such discrepancies. This pointed to lack of supervisory control over revenue collection.

2.5.10.7 Instances of manipulation of database facilitated by the control weaknesses

The systems of collection of revenue, issue of receipts and depositing of the receipts with cashiers in respect of some high value procedures/ tests¹¹⁸ in two medical colleges and hospitals (namely Calcutta National Medical College & Hospital and NRS Medical College) were subjected to audit verification which threw light on various control weaknesses, lack of transparency as follows:

¹¹⁷ Collection summary contains patient referring point (OPD/ IPD), collection bill number, patient ID, patient serial number, name, amounts received/ refunded etc.

¹¹⁸ Calcutta National MC&H: Extra Corporal Shock Wave Lithotripsy (ESWL) (₹6000 per test) done in Urology Department; NRS MC&H: ESWL (₹6000 per test) and Urodynamic study test (₹500) done in the Urology Department; Percutaneous Transluminal Coronary Angioplasty (PTCA) (₹2000 per test) and Balloon Mitral Valvuloplasty (BMV) (₹1000 per test) both carried out at Cardiology Department; North Bengal MC&H: CT Thorax(₹1500 per test) and CT Scan (₹800 per test) done in CT Scan Department.

- **Manipulation of data leading to under recovery of government revenue:** There were discrepancies in amount to be collected and amount actually shown as collected indicating short collection of revenue and possible manipulation of data:

Table 2.5.1: Instances of mismatch between HMIS database and records of hospital departments

Name of the hospital	Name of test	Period	Number of test conducted				Number of tests not traceable in database	Short collection of revenue
			as per concerned department	Amount to be collected	Collection database of HMIS	Amount actually collected		
Calcutta National MCH	ESWL@ 6000 per test done by Urology Department	January 2007 and September 2013	1708	₹ 102.48 lakh	920	₹ 55.15 lakh	788	47.28 lakh
NRS MCH		October 2011 onwards	62	₹ 6.32 lakh @ ₹ 6000 per test	62	₹ 3.42 lakh	--	₹ 0.30 lakh ¹¹⁹
	PTCA (₹ 2000 per test) done by Cardiology	January 2012 and September 2013	605	₹ 12.10 lakh	584	₹ 11.68 lakh	21	₹ 0.42 lakh
	BMV (₹ 1000 per test) done by Cardiology		78	₹ 0.78 lakh	64	₹ 0.64lakh	14	₹ 0.14 lakh

Source: records of respective hospitals

- **Tampering of master database deleting data:** Data analysis further revealed that, master databases were tampered in Calcutta National MCH by deleting records relating to charge collection from patients as evident from the fact that records of 3485 cases of charge collection were untraceable in user login details master table.
- **Mismatch of charge collection data:** Analysis of data of CN MCH also revealed that in 38 cases during the period as stated above, amount paid as per charge collection master table differed from the amount paid as per user login details master table.

2.5.10.8 Control over creation of user id-s

- **Multiple user id-s against single user** In eight test-checked hospitals¹²⁰ there existed more than one username against each user under HMIS. This was attributed to a loophole in the software which did not permit the user to login again on the same calendar day if the computer gets shut down before the user could log out. Consequently, if the computer gets turned off due to reasons like power failure, users were provided with new user ids by the third party support personnel without the permission of the higher authority. Authorities were not fully cognizant about this problem.

¹¹⁹ In five cases of ESWL, against ₹30000 receivable, only ₹70 were deposited in account resulting in short deposit of ₹29930.

¹²⁰ Seth Sukhlal Karnani Memorial MCH, Calcutta National MCH, Asansol DH, Darjeeling DH, Hooghly DH, Raiganj DH, Purulia DH and B.C. Roy Hospital.

2.5.11 Physical Access Control

2.5.11.1 Access to the system beyond working hours

In hospitals, OPD services are available from 9.00 AM to 2.00 PM. Accordingly, the OPD module of HMIS should have remained operational during this period only. However, in all test-checked hospitals analysis of data for the period from June to August 2013 revealed that there were numerous instances of system being logged-in/ logged-out before/ beyond functional hours of OPD. Analysis of data revealed that in around ten *per cent* of total user login cases, there was no logout time captured in the database.

2.5.11.2 Access to server and client PCs

No restrictions on external memory: Audit observed that the department had not framed any policy for by its staff or the third party service providers to restrict access to servers and client PCs by pen drive, HDD, external drive etc.

USB ports not deactivated exposing the system to risks: Test-check showed that the USB ports of servers and clients in any test-checked hospitals were not blocked. Consequently possibility of obtaining unauthorised and sensitive data or attack of malware through USB drives and other external devices cannot be ruled out.

Hard disk removed without knowledge of system administrator: In Arambagh SDH, the hard disk of the computer server crashed in November 2013. It transpired that the hardware engineer of the third party firm had taken out the hard disk for data retrieval without the knowledge of Superintendent. This indicated that the third party personnel worked on their own volition without seeking necessary permission from the Superintendent, who was the system administrator. This compromised security of the system.

The department stated (January 2015) that physical access to and control over data base would be withdrawn from the support staff as soon as on-line HMIS is implemented.

2.5.12 Application control

2.5.12.1 Deliberate entry of wrong data to circumvent application deficiency: Instances were noticed where data integrity of SMIS was sacrificed to circumvent the application deficiencies which in turn compromised effective management of stores.

2.5.12.2 Entry of medicines with incorrect expiry dates/ batch numbers

- There existed no validation rule in the SMIS for entering the shelf life of a medicine purchased through the application. As a result, in 20 cases, expiry dates of medicine/ equipment preceded the respective manufacturing dates. In eight cases, the manufacturing dates and expiry dates were same.
- On the other hand, in case of 260 medicines, it was observed that the shelf life was shown to be more than 100 years.
- Moreover, items not having batch number¹²¹ could not be entered into the system though the application had provisions for entry of these items.

¹²¹ viz. Jute Swab, Cotton Swab, Bed Sheet, Draw Sheet etc.

Consequently, these items were taken into the system by giving a junk batch number or by numerically entering zero.

Thus, due to faulty logic embedded into the system designing left the application less dependable when it came to the shelf-life of medicines.

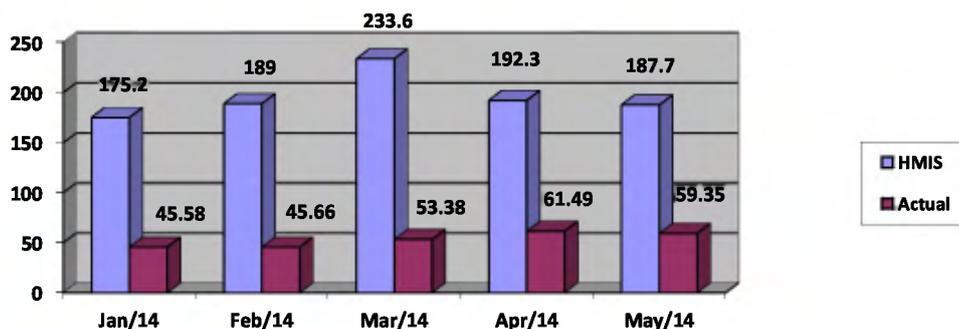
The department stated (January 2015) that the issue has already been resolved by separating Good receipt Notes (GRN) of drugs and equipment.

2.5.12.3 Faulty calculation by the system: The application had a system of Goods receipts notes (GRN) where the hospital authorities were supposed to enter all data relating to the procured medicines/ equipment including their rate and quantity. There was also a column for calculating the total price of the medicines/ equipment. It was designed in that manner to initiate bills for payment to the suppliers. It was observed that in 108 cases, the system calculated the price of medicine/ equipment in excess of payable amount by ₹ 1622740. On the other hand, in 172 cases the system erroneously undercalculated amounts payable by ₹ 39453965.

2.5.13 Validation control

2.5.13.1 HMIS: The department is dependent on HMIS for calculation total out patients, total emergency admission, bed occupancy rate, etc. for incorporation in annual health report of the department which were extremely important for policy making of the health department. So there should be proper controls in place to ensure completeness and authenticity of the data captured. As data on hospital activities captured in the system were not complete (as already discussed), authenticity of reports generated using HMIS database was doubtful. Moreover, instance of system generating irrational figures was noticed.

Chart 7: Comparison of actual Bed Occupancy Rates with those generated by HMIS



Irrational data being generated by HMIS: In Kalimpong SDH, admission rate¹²² calculated by the system (IPD module) ranged from 175 to 234 per cent during January 2014 to May 2014 though bed occupancy rate¹²³ during the same period was between 46 per cent and 62 per cent as shown in **Chart 7**.

¹²² Emergency admission rate = (Total number of patients admitted in the hospital from emergency during the month*100)/ (Number of patients attending emergency)

¹²³ Bed occupancy rate = (Total number of patient days in the hospital during the month*100)/ (Bed strength * number of days in the month)

2.5.13.2 SMIS: Audit observed that SMIS was deficient in validation controls as would be clear from the following instances.

Incorrect balance position generated by the system: In National MCH and Asansol DH, discrepancies between closing balance and opening balance were observed. In National MCH, in case of 49 drugs, the opening balance of 1 April 2014 differed from actual stock. In 39 cases, the opening balance as on 1st April 2014 in the system was more than the closing balance in hand though no drugs were received and entered into the system during this period and in nine cases, there was decrease in the opening balance. In Asansol DH, stock of 39 items of drugs, the opening balance was more and in six cases, the stock was less. Thus, the stock position as indicated by the system was incorrect thereby indicating inadequate processing control.

SMIS was designed to make procurement of drugs only if there is adequate allotment of funds. The funds are allotted by the department and entry to this effect is also made from the department. When orders are placed for procurement by the hospitals, the value of orders gets deducted from the available balance. Once the funds are exhausted, the hospitals would not be allowed to make any further procurement. Scrutiny revealed that in Darjeeling DH, the system was unable to deduct the expenditures correctly when hospital made purchases.

Incorrect calculation of allotment position by SMIS: Analysis of transactions for the period from June 2013 to October 2013 revealed ten instances of incorrect deduction where the system wrongly calculated the available allotment after deducting order value from the total allotment as detailed in *Appendix 2.5.3*.

It was also observed in one case that the system wrongly calculated not only the available balance but also the order value. The order value as calculated by the system did not match with the manual records. In place of order value of ₹ 23.40 lakh, system was showing ₹ 95.39 lakh.

It transpires that either the program language was wrongly designed to calculate available balance after deducting the order placed or the administrative privilege was tampered with to make intentional modification leaving scope for placing excess order.

Department stated (January 2015) that in the upcoming version of the HMIS, the validation control deficiencies would be rectified, while those of SMIS were being addressed

2.5.14 Other security issues

2.5.14.1 SMIS operating without security certificate

For security through use of encryption, any website needs to obtain a certificate from a trusted organisation. This will ensure that the site is protected against attackers who create malicious sites to gather information. It was seen that the website of SMIS lacked such security certificate. Absence of security certificate left the system, extremely vulnerable to hackers and malware attacks. Besides, whenever an attempt was made to enter the webpage, it showed a warning message stating that the page was potentially harmful to open.

Department stated that initiatives have been taken to get the SMIS application audited through third party security audit.

Operationalisation of the system without mandatory testing: Moreover, the Department did not test the application with the Standardisation Testing and Quality Certification (STQC) of Department of Electronics and Information Technology (DEIT)¹²⁴ which was mandatory for any e-governance programme developed by Government agencies before making the application operational. Thus, not only did the system lack proper validation rules but also the Department failed to conform to extant rules of Government in introducing new software.

2.5.14.2 Lack of Antivirus

HMIS was developed to be operated in a LAN environment whereas SMIS was developed in a web-based platform. In order to safeguard the data relating to the application, the department should have chalked out very strong and secure antivirus policy. Moreover, there should have been proper firewall installed in all PCs used for operating SMIS and restrictions should have been in place on access to internet through earmarked computers. There should have existed well defined policy to restrict use of external storage devices. However, it was found during audit that the department had not issued such directives nor had it chalked out any security policy for safeguarding the data. In 11 hospitals out of 18 test-checked, there was no antivirus. Thus, due to absence of proper antivirus and system security policies, the entire system of SMIS and HMIS was vulnerable to unwanted intrusion and even loss of data.

2.5.14.3 Absence of audit trail and log

Audit trail is the evidence that demonstrates how a specific transaction was initiated, processed and summarised. Similarly, log files are used to record the actions of users and hence provide the system administrators and organisation management with a form of accountability. A system log can record who logged onto the system and what applications, data files or utilities they used whilst logged on. Thus, these facilities will aid the management to keep track of unauthorised access and amendment made in the system. It was seen that audit trail was available neither in HMIS nor in SMIS. Though log files were there in both the applications, those were not checked by the system administrators in cases of HMIS and log file relating to SMIS was wrongly designed without any column to capture log-out time thus compromising the security of the system.

2.5.14.4 Non-employability of the system for departmental oversight

One of the major objectives of HMIS was to collate and use hospital data for planning and monitoring of health care services. However, as the system was found running in individual hospitals through LAN without any system to feed data in a central server on a regular basis (either real time or periodically), it was not possible to monitor the activities centrally from the Department. Consequently, the department had to rely on manual reports sent from the

¹²⁴ In order to provide state-of-the-art technology based quality assurance services to its valuable clients and to align with DEIT mandate-to focus on IT and e-governance sector, STQC is providing quality assurance and conformity assessment services in IT and e-Governance Sector since 1999. STQC supports Government of India's National e-Governance Plan (NeGP) for overall growth of e-governance within the country. STQC has developed e-Governance Conformity assessment and Quality Assurance framework.

hospitals. Though the Department had earlier envisaged that the reports generated from the system would be utilised to take several management decisions including access of same data by the citizen like live status of vacant bed in any hospital, the same could not be achieved by the Department.

In contrast, SMIS was working through a central server located at the Departmental headquarters.

Department stated (January 2015) that the issue would be addressed in the online HMIS.

2.5.14.5 Competence of personnel

Though one software support personnel from the maintenance agency was posted at each hospital having functional SMIS and HMIS, it was observed that these personnel attached with test-checked hospitals had no operational knowledge of SMIS/ HMIS (in case of four¹²⁵ hospitals) or had been imparted with inadequate training (Haldia SDH) or no training (Asansol DH) in SMIS.

It is thus evident that there is a need for the department to be more vigilant on the quality of software support personnel posted by the support agency.

2.5.15 Business continuity

Business Continuity and Disaster Recovery Plan aims to ensure that an organisation is able to accomplish its mission and is able to process, retrieve and protect information maintained in the event of an interruption or disaster leading to temporary or permanent loss of computer facilities. This calls for well documented, tested and updated continuity and disaster recovery plans, regular back-up of systems software, financial applications and underlying data, etc. However, deficiencies in these areas were noticed in audit as discussed below.

2.5.15.1 Absence of Business Continuity and Disaster Recovery Plans

The department did not have any business continuity and recovery plan. As such capability of the department to resume its operations after an event of an interruption was doubtful.

Irregular data back-up in absence of policy: The department had not chalked out any well-defined back-up policy for HMIS. The back-up was found to have been taken in irregular intervals at the whim of the third party supporting staff. In test-checked hospitals, it was found that back-up of HMIS was taken in an interval varying from two days to five months while in Kalimpong Hospital, no data back-up was taken as third party support personnel did not know how to take a back-up in SQL Server. The last back up was taken in Kalimpong Hospital in September 2011.

Reduction of revenue not investigated in absence of data back up: Absence of data back-up assumed further seriousness from the instance of North Bengal MCH (*as already discussed in para 2.5.9.2*), where another PC had to be configured as a temporary server due to occurrence of fault in the existing server. Substantial fall in collection of revenue during that period could not be sufficiently investigated into in the absence of data back-up during the

¹²⁵ Personnel attached with Bishnupur, Haldia and Arambagh SDHs had no operational knowledge of both HMIS/ SMIS while the one posted to Asansol DH lacked operational knowledge of SMIS.

temporary arrangement coupled with ignorance of the MSVP of the whole event.

Department, while admitting (January 2015) that the Disaster Recovery Plan could not be successfully implemented over distributed data base; stated that this would be automatically addressed once online centrally hosted HMIS is introduced. Regarding absence of data back-up it has been intimated that the Deputy Project Managers have been entrusted with administrative jobs and a Standard Operating Procedure is being prepared to bring uniformity across the state.

2.5.15.2 Non-utilisation of computer infrastructure in wards

With the introduction of HMIS, 19 out of the 22 test-checked hospitals were provided with LAN connectivity in OPD ticket counters, charge collection counters, Emergency admission points, all departments and wards. The respective staff was to capture data through these nodes. It was observed that in none of the 19 test-checked hospitals did such connectivity exist at the time of visit of the IT Audit team. Audit came across instances where the hubs, switches, UPSs, PCs, printers were found abandoned in a dilapidated condition. The hospital authorities agreed to the fact that the process of recording all information relating to HMIS in various departments, Wards and stores had not been done. This indicated that even after putting the infrastructure in place, continuity of operations was not ensured by the hospitals.



PC earmarked for running HMIS (May 2014) and switches and hubs (June 2014) were lying in dilapidated condition in North Bengal MCH

The department attributed (January 2015) the same to acute shortage of computer literate manpower at various levels of hospitals and added that initiatives have recently been taken to provide adequate computer literate manpower and impart functional computer training.

2.5.16 Conclusions

Thus, the desired benefits of improvement of the efficiency of delivery of health care services through introducing HMIS and SMIS remained largely unachieved as the department failed to operationalise these applications in all the intended hospitals. Even where these applications were running, all modules and sub-modules were not put to meaningful use. Instances of transactions not being captured in the system or wrong data being fed into the system to circumvent deficiencies have led to compromise in completeness and reliability of the database. The department could not do away with its dependence on manual data for monitoring, as HMIS was not a centralised system.

Security of the systems was compromised to a great extent owing to weak logical access controls, physical access controls and absence of password

policy. Lack of supervisory controls was also evident from the instances of manipulation in the system without knowledge of the hospital authorities. It was also a matter of concern that privilege of Super-User was being enjoyed by support personnel engaged by the maintenance vendor. Such deficient controls coupled with absence of security certificate, antivirus, audit trail and logs have rendered the system vulnerable to unauthorised intrusions. These vulnerabilities have resulted in possibility of defalcation of government revenue, as instances of unexplained short collection of revenue were observed in many occasions.

Ability of the department in continuing its operations in the event of an interruption remains questionable not only in the absence of business continuity and disaster recovery plans, but also in view of instances of non-maintenance of regular data back-up.

2.5.17 Recommendations

Audit recommends for consideration that

- ❖ *The department switch over to a web-based platform integrating both HMIS and SMIS for better management, proper monitoring and overall control over the entire system.*
- ❖ *The department ensure that all the modules in the applications are optimally utilised so that all hospital activities are computerised for efficient delivery of health care.*
- ❖ *Comprehensive password mechanism with well-defined privilege policy be introduced immediately to ensure that the system captures and maintains complete and reliable data and to do away with possibilities of unauthorised manipulations in the system.*
- ❖ *The department revamp the IT infrastructure in hospitals as well as formulate proper training programme in a planned and time bound manner to existing manpower for successful operation of HMIS and SMIS.*
- ❖ *The department formulate a business continuity and disaster recovery plan and ensure its strict compliance so that it can smoothly resume its operations in the event of any interruption.*

During exit conference (December 2014), the Principal Secretary of the department, while accepting all the findings and comments of audit, assured to look into the matters and comply with the recommendations.

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

FINANCE DEPARTMENT

3.1 Delayed credit of government receipt and undue lenience shown to bank

Delayed credit of revenue in government account by a bank resulted in ₹ 44.19 crore remaining outside government account for one to six years. Further, non-raising of interest claim on the delayed credit resulted in extension of undue benefit to the bank.

As per Memorandum of Instructions on Accounting and Reconciliation contained in Appendix 21 of West Bengal Treasury Rules (WBTR), banks were allowed 10 days for crediting government receipts though they were required to make all efforts to credit the tax collections to government account on a day-to-day basis. In case of default, the banks were liable to pay interest at the rate of two percentage points above the bank rate notified by RBI prevailing as on 01 May and 01 November, on delayed credit of receipts of ₹ 10 lakh and above from the date of receipt at bank branch to the date of its credit to government account. WBTR further provided that Treasury Officer, on the basis of scrolls and challans received from the bank, was to monitor timely credit of receipts and raise claim for interest on the concerned bank against such delayed credits.

Scrutiny of challans sent by State Bank of India, Alipore branch (SBI) to Alipore-II Treasury relating to government receipts credited under the Major Head –‘0030-Stamps and Registration Fees’ during three sampled months revealed that out of total ₹ 184.62 crore credited in government account during these three months, ₹ 44.19 crore (24 per cent) received through 5815 Demand Drafts (DDs) were credited to Government accounts after inordinate delays ranging between 353 and 2181 days from the scheduled date of credit to Government Account as detailed below:

Table 3.1: details of time-barred drafts and interest realisable thereagainst (₹ in crore)

Month of credit test-checked	Total challans	Amount	Number of time barred DDs	Amount of the time barred DDs	Period of delay (in days)	Interest realizable from bank
December 2013	1959	51.08	1616	11.76	433 to 1823	2.48
February 2014	1757	51.15	930	10.95	452 to 2015	3.05
March 2014	4438	82.39	3269	21.49	353 to 2181	4.92
	8154	184.62	5815	44.19	353 to 2181	10.45

Source: Copies of Treasury challans available with O/o Pr. AG (A&E), WB, Kolkata

The concerned Treasury officer neither monitored the timely credit nor raised any interest claim for the delayed credit. On enquiry the delay was attributed (March 2014) to misplacement of the DDs/ challans and subsequent retrieval of the same. This resulted in government receipts remaining outside government accounts for considerable periods and the unclaimed interest on the delayed credit worked out to approximately ₹ 10.45 crore¹.

¹ For calculating interest the lowest bank rate for each financial year plus two percent was considered for the period from scheduled date of credit to actual date of credit into the State exchequer after allowing the maximum period (10 days) for clearing drafts from the date of their receipt.

As the above observation arose out of test-check of only one Treasury for merely three months, it calls for a thorough investigation to ascertain whether the practice was of pervasive nature.

The matter was referred to Government in August 2014; reply had not been received (January 2015).

HEALTH AND FAMILY WELFARE DEPARTMENT

3.2 *Functioning of Government blood banks in West Bengal*

3.2.1 Introduction

Blood transfusion is a life-saving intervention that has an essential role in patient management within health care systems. The Government of India (GoI) formulated (April 2002) National Blood Policy (NBP) for elimination of transfusion transmitted infection and for provision of safe and adequate blood transfusion services to the people through voluntary and non-remunerated blood donors. Human blood being covered under the definition of 'drugs' under the Drugs & Cosmetics (D&C) Act 1940², 'blood banks'³ are regulated under the said Act and Rules framed thereunder, through issue of license by the Drug Controllers after conducting inspection along with the Central License Approving Authority.

As of September 2013, 109 blood banks were functioning in the State of which 58 were managed by the State Government, 16 by the Central Government and 35 by private organisations. Collection of blood units in the State Government blood banks accounted for 61 to 66 *per cent*⁴ total collection in the State.

3.2.1.1 Administrative set up

State Blood Transfusion Council (SBTC), with the Secretary, Health & Family Welfare (H&FW) Department as its President, is entrusted with the entire range of services⁵ related to operation and requirements of blood banks. The Drugs Controller, (DC) West Bengal is the regulatory body⁶ responsible for issue of license, inspections⁷, renewal of licenses of blood banks after being satisfied with availability of required infrastructure and manpower.

² being a substance intended to be used in the diagnosis, treatment, mitigation or prevention of any disease or disorder in human beings,

³ Blood Bank means a place or organisation or unit or institution or other arrangements made by such organisation, unit or institution for carrying out all or any of the operations for collections, aphaeresis, storage, processing and distribution of blood drawn from donors and/ or preparation, storage and distribution of blood components.

⁴

Year	Blood unit collection		
	State Govt. Blood banks	Central Govt. Blood banks	Private Blood banks
2009-10	522003(66)	10355(1)	263281(33)
2010-11	514103(64)	8040(1)	283281(35)
2011-12	505740(61)	12304(1)	305441(38)
2012-13	575311(64)	9514(1)	318484(35)

Source: "Health on the March" published by the H&FW Department

⁵ Which inter alia included organising donor recruitment, motivation and education programme; training to technicians, drug inspectors, donor motivators; development of State level and District level Nodal Centres equipped for collection/ storage/ component separation/ distribution; linking of nodal blood centres with District/ Sub Divisional Hospitals/ First referral units; maintaining database of donor profile and data base on donors with rare blood group etc.

⁶ under the provisions of Drugs and Cosmetics Act 1940

⁷ To be conducted jointly with the Central Drugs Standard Control Organisation, East Zone, Kolkata

West Bengal State AIDS Prevention & Control Society (WBSAP&CS), a registered society responsible for implementation of National AIDS Control Programme in the State, extends basic support like recruitment of contractual staff for smooth functioning of the blood banks as per guideline of National Aids Control Organisation (NACO), arranging for training of the blood bank staff, providing logistic supports like equipment, kits, reagents, blood bags and blood bank consumables as per guideline of NACO etc.

3.2.1.2 Audit objective, coverage and methodology

Working of the blood banks in the State was audited to assess sufficiency of existing BBs/ blood storage facilities in health care units, adequacy of infrastructure for hygienic extraction/ testing/ storage of blood to ensure availability of quality blood, safety of donors and optimal utilisation of extracted blood and blood components, interventions like post donation counselling for the Sero-reactive donors etc. Besides, governance issues like licensing, renewal, inspection and monitoring of blood banks, manpower management were also covered under audit.

Records of H&FW Department, SBTC, WBSAP&CS and Drugs Controller, West Bengal and of 19⁸ of the 58 State Government-managed blood banks (including Institute of Blood Transfusion Medicine and Immuno-haematology (IBTM&IH) better known as Central Blood Bank; seven Medical College and Hospital (MCHs)) selected randomly were examined to assess the efficiency and effectiveness of existing blood storage facilities in the State.

Audit observations have been drawn with reference to NBP, Drugs & Cosmetics Act 1940 and rules framed thereunder, Standards of Blood Bank & Blood Transfusion Services prescribed by the GoI, directives of NACO and other relevant instructions issued by the State and the Central Government from time to time.

Examination in audit disclosed various instances of inadequacy and deficiency in availability of blood banks and blood storage facilities, quality control of blood and blood components, availability of infrastructure, inventory management, post donation counselling of Sero-reactive donors and inspection and monitoring which are discussed in succeeding paragraphs.

Responses of the Project Director, WBSAP&CS (August 2014), issued with the approval of the Pr. Secretary, H&FW Department, on audit observations have also been incorporated at appropriate places.

3.2.2 Adequacy of number of blood banks and blood storage facilities

There are 58 State run blood banks in the State, nine are situated in Kolkata. Five⁹ other districts had only one Government blood bank each, while the remaining 13 districts had two to five Government blood banks either at district or sub-division level. Blood bank facilities were not available at block level.

⁸ IBTM&IH (Central Blood Bank); Seven Medical College & Hospitals (MCH): Calcutta MCH, SSKM Hospital, RG Kar MCH, NRS MCH, Burdwan MCH, North Bengal MCH, Medinipur MCH; Two District Hospital (DH): Nadia DH, Berhampur DH, Nine Sub Divisional Hospitals (SDH): Durgapur SDH, Kalna SDH, Haldia SDH, Kharagpur General Hospital, Kandi SDH, Lalbagh SDH, Ranaghat SDH, Siliguri SDH and Tamluk SDH

⁹ South 24 Parganas (population: 81.53 lakh), Malda (39.98 lakh), Purulia (29.28 lakh), Coochbehar (28.23 lakh) and Dakshin Dinajpur (16.71 lakh)

Department stated (August 2014) that for covering rural areas order for setting up of 14 new blood banks throughout West Bengal have been issued in October 2011, while some more blood banks would be set up in multi speciality/ super speciality hospitals. However, none of the 14 new blood banks has started functioning as yet (August 2014).

3.2.3 Quality control of blood and blood components

The National Blood Policy (NBP) reiterates commitment of the GoI to provide safe and adequate quantity of blood, blood components and blood products to encourage appropriate clinical use of blood and blood products. Audit examined compliance to the conditions prescribed in the Drugs and Cosmetics Rules and Standard for Blood Banks and Blood Transfusion Services issued by NACO with regard to donor safety and collection of quality blood and noticed various cases of deviations as discussed in succeeding paragraphs.

3.2.3.1 Absence of Quality Assurance Manager

To ensure quality of blood, NBP prescribed appointment of a Quality Assurance Manager (QAM) for each blood bank collecting more than 15000 units of blood per year. The QAM should be exclusively responsible for quality assurance. It was noticed that nine out of 58 Government blood banks were collecting more than 15000 units of blood per year. Of them, eight blood banks¹⁰ did not engage any QAM except IBTM&IH. The SBTC stated (December 2013) that the post of QAM has not yet been approved by NACO.

In reply, the department stated (August 2014) that the matter would be sorted out soon according to the nature of activities of individual blood banks and availability of technical personnel.

3.2.3.2 Non-conduct of Sero-reactive tests by Elisa method

As per NACO guideline, all stipulated serological tests (HIV, HBsAg and HCV¹¹) were to be done by Elisa method for better accuracy instead of the conventional Rapid method¹². However, 22 out of 58 blood banks conducted such tests by Rapid method due to non-supply of Elisa Reader at the concerned blood banks. The blood banks did not also perform the mandatory test for malarial parasites due to non-supply of kits, thus compromising the quality of blood being supplied.

As regards shortage of Elisa test kits, Department intimated (August 2014) that process has been started for procurement of kits so that all the blood banks are able to conduct serological tests by Elisa method.

3.2.3.3 Ineffective calibration of equipment by the blood banks

The D&C Rules, 1945 *inter alia* provided that equipment used in collection, processing, testing, storage and sale/ distribution of blood and its components are to be checked, standardised and calibrated regularly. The frequency of calibration of various equipments was also prescribed in the said rule. Though there was no

¹⁰ Bankura Sammilani MCH, Calcutta MCH, Burdwan MCH, Jalpaiguri Dist. Hosp., Chittaranjan National MCH, NRS MCH, RG Kar MCH and SSKM Hosp.

¹¹ HIV: Human Immunodeficiency Virus; HBsAg: Surface antigen of Hepatitis B virus and HCV: Hepatitis C Virus

¹² Rapid method refers to determination of HIV infection to a person on spot test basis using test kit where results may be obtained within five to 30 minutes. With accuracy level being around 75 per cent, this method does not differentiate between types of HIV infections.

record to show if any such calibration was done in test-checked blood banks since 2011, in Lalbagh and Kandi SD hospitals it was observed that calibration has not been done since 2009 and 2010 respectively.

Equipments installed in five¹³ blood banks were not covered under Annual Maintenance Contracts. Given the fact that a number of equipment/ machinery were found unworkable in the test-checked blood banks (pointed out in paragraph 3.2.4.1 and *Appendix 3.1*), this is a matter of concern. In the absence of AMC and equipment calibration at regular intervals, the accuracy and reliability of the results/ readings could be compromised.

The department attributed (August 2014) such non-calibration and lack of AMC to non-availability of appropriate vendor in respect of some machinery supplied some time ago by NACO but added that the matter would be sorted soon.

3.2.3.4 Cross matching of blood not done by Medical Officer

As per guidelines of Central Drugs Standard Control Organisation (CDSCO), cross matching of blood in case of issue was to be done by trained Medical Officers only. It was, however, noticed that cross-matching of blood was performed by Medical Technologists (Lab) of Haldia and Ranaghat Blood Banks, even though regular Medical Officers were attached to them.

Taking note of the matter, the department intimated that relevant blood banks have been asked to clarify the matter and follow the guidelines of CDSCO.

3.2.3.5 Inefficiency in record maintenance of donor selection

Drugs and Cosmetics Rules 1945 required maintenance of blood donor record in each blood bank indicating *inter alia* serial number, date of collection, name, address and signature of the donor with other particulars of age, weight, haemoglobin level, blood group, blood pressure etc. with the signature of the Medical Officers to ensure that blood was not collected from ineligible donors. The blood banks maintain such records through Donor's Screening Card.

Test-check of donor's screening cards revealed the following

- Medical Officers-in-charge of Burdwan MCH blood bank and Haldia SD Hospital blood bank did not authenticate the screening cards indicating the criteria based on which donors were actually selected.
- Siliguri Sub Divisional Hospital blood bank could produce screening cards against only 44 per cent of total blood units collected between January 2009 and July 2013.

In the absence of proper authentication in screening cards, the veracity of details of donors incorporated in those cards could not be vouchsafed. The concerned blood bank authorities stated that the donor screening cards could not be properly filled-up and maintained due to shortage of staff (including Medical Officer). Accordingly, the quality of blood collected could not be completely assured in these cases.

Taking note of the audit observations, PD, WBSAP&CS intimated (August 2014) that observance to norms would be ensured through issuance of suitable instructions to the blood banks.

¹³ Central Blood Bank, Regional Blood Transfusion Centre, Kolkata MCH, RG Kar MCH, Lalbagh SDH and Kandi SDH

3.2.4 Infrastructure of blood banks

For quality, safety and efficacy of blood and blood products, NBP envisaged availability of well-equipped blood centres with adequate infrastructure and trained manpower.

3.2.4.1 Shortage of preservation and testing equipment

D&C Rules 1945 prescribe availability of equipment for collection, processing, testing, storage and sale or distribution of blood and its components in blood banks. However, test-check showed that some vital equipment were lying out of order at different blood banks since long as shown in *Appendix 3.1*.

The position was indicative of insufficient attention of the department towards repair and maintenance of vital machinery and equipment in the blood banks, which has potentially affected the performance level as well as blood storing capacity of the blood banks.

3.2.4.2 Inadequate blood components separation units

NBP provided for availability of blood components through a network of blood banks by establishing adequate number of Blood Component Separation Units (BCSUs). Such facilities were required for separation of whole blood into its constituent components *i.e.* red cells, platelets and plasma for specific uses and longer preservation. Out of 58 Government blood banks, only nine¹⁴ blood banks had BCSU facility. Even in these nine blood banks it was observed that

- Malda District Hospital blood bank having BCSU facility installed in April 2009 failed to commence component separation system for reasons not on record.
- Against the stipulation of separation of 80 *per cent* of whole blood units *per annum*, the test-checked blood banks could separate only nine to 47 *per cent*¹⁵ annually during the period under audit.

The Project Director, WBSAP&CS intimated (August 2014) that initiative had been taken to gear up the matter. It has also been pointed out that in case of IBTM&IH percentage of Average Component Separation has increased to almost 60 *per cent*. The reply was, however, found to be at variance from reality as subsequent cross-check (September 2014) of records of the IBTM&IH revealed that during June, July and August 2014, percentages of separation were 41, 41 and 36 *per cent*.

In addition, following observations were made in establishment of one BCSU and capacity enhancement of the other:

Medinipur MCH blood Bank: As a part of modernisation of blood banks, NACO selected Medinipur MCH (September 2008) for upgradation to BCSU and requested the hospital authorities to arrange for proper space, manpower and renovation of building as pre-installment requirements for establishment of BCSU. Accordingly, Medinipur MCH authority decided to establish the BCSU in the

¹⁴ IBTM&IH, Calcutta MCH BB, SSKM Hosp. BB, RG Kar MCH BB, NRS MCH BB, Bankura Sammilani MCH BB, Burdwan MCH BB, North Bengal MCH BB and Malda District Hospital BB.

¹⁵ Average Component Separation of IBTM&IH – 26.2 *per cent*, Calcutta MCH BB – 47 *per cent*, SSKM Hosp. BB – 11 *per cent*, RG Kar MCH BB – 19.2 *per cent*, NRS MCH BB – 27.4 *per cent*, Burdwan MCH BB – 22.6 *per cent* and North Bengal MCH BB – nine *per cent*

blood bank in the integrated Clinical Building. In this connection, civil¹⁶ and electrical works worth ₹ 31.06 lakh were completed in December 2010. Although NACO supplied (between August 2011 and April 2012) some equipments¹⁷, some other related equipments¹⁸ were not supplied as of November 2013. Further, trained manpower (Medical Officer and Technical Supervisor) was not provided and Standard Operating Procedure for component separation was also not framed. As a result, the license for running the BCSU could not be obtained by the hospital. Correspondence with WBSAP&CS for supply of the aforesaid equipments could not yield any fruitful result. This not only resulted in frustration of objectives but also rendered the expenditure on infrastructure and equipment unfruitful.

Project Director, WBSAP&CS, in its reply (August 2014) intimated that necessary equipment and manpower have since been supplied to the blood bank, though license from Drug Control authorities were awaited.

IBTM&IH: The IBTM&IH received (June 2010) two imported Blood Component Separation Units (Refrigerated Centrifuges) with servo stabilisers from NACO. The equipment, however, could not be put to use, which was attributed by the Director, IBTM&H to improper installation. The equipments were also not calibrated and given practical run by the supplier. The blood bank authority, however, issued installation report and job completion certificate without ensuring its functional status. Warranty document too could not be made available to Audit. Hence, the benefit of two Blood Component Separation Units could not be derived even after the lapse of more than three years from their receipt. This may be viewed with the fact that the blood bank could separate only 21 per cent to 29 per cent of whole blood into components as against the norm of 80 per cent.

PD, WBSAP&CS, in its reply, intimated (August 2014) that the matter would be taken care of shortly. Audit scrutiny (September 2014) revealed that percentage of component separation was between 37 and 41 per cent during June to August 2014 though the department intimated that the same has increased to 60 per cent.

3.2.4.3 Cleanliness of blood bank premises

As per D&C Rules 1945, blood banks should be located away from open sewage, drain, public lavatory or similar unhygienic surroundings and the entry of insects, rodents and flies should be avoided. Drug Inspectors should *inter alia* examine cleanliness of the premises before issue and renewal of licenses.

Audit noticed the following:

- There was no separate store room at NRS MCH blood bank and Durgapur Sub-Divisional Hospital (SDH) blood



Nadia District Hospital Blood Bank

¹⁶ Construction of internal partition wall and other allied works

¹⁷ Centrifuge Refrigerator with Stabiliser (2 nos.), Digital Weigh Machine (2 nos.), Blood Bank Refrigerator (Haier) with stabiliser (2 nos.), Deep Freezer (-40°C), Deep Freezer (-80°C), Platelet Agitator & Incubator one each

¹⁸ Laminar Air Flow Bench, Cell Counter, Plasma Expressor, Coagulometer

bank. During audit inspection, unused blood bags, test-tubes, different forms were found lying in open space in those blood banks.

- In response to audit question, limited/ inadequate space was mentioned as one of the major constraints in operation of blood banks by SSKM Hospital, Durgapur SDH, Kandi SDH, Siliguri SDH and Nadia District Hospital.

3.2.5 Inventory Management

NACO supplied kits for blood collection, preservation, testing and equipments for safe transfusion of blood. The blood banks, however, did not maintain any stock accounts of such items. There were deficiencies in the stock of whole blood also. Ineffective maintenance of stock accounts resulted in shortage/ wastage of whole blood, blood bags and test kits.

3.2.5.1 Shortage of whole blood

Government blood banks collect whole blood by attending blood donation camps organised by NGOs. The blood banks were required to submit month-wise report to WBSAP&CS on collection *vis-à-vis* supply of whole blood as well as components thereof. It was, however, noticed that the test-checked blood banks submitted only year-wise status report on collection and issue of whole blood for the years 2009 to 2013.

Test-check revealed the following

- **Stock account not maintained properly:** The blood bank authorities did not maintain the stock account of whole blood properly either in manual or in computerised formats (as discussed in subsequent paragraphs).
- **Physical verification not conducted:** Physical verification of whole blood stock was not conducted by any blood bank authority. There were discrepancies in numbers of whole blood units shown as per stock account and numbers indicated in the stock reports submitted to SBTC, giving rise to an apparent shortage of 14453 units¹⁹ of whole blood stock valued at ₹ 72.27 lakh²⁰ noticed between November 2009 and December 2013 in 10 test-checked blood banks, which was indicative of possibility of pilferage. The concerned blood bank authorities, failed to specify the reasons for such shortage, but attributed such deficiencies to factors like inadequate manpower and software limitations. It was also stated that many blood units were issued bypassing the computerised system.

The matter was, however, not communicated to the higher authorities by the blood banks and as such possibility of various malpractices in maintenance of blood stock could not be ruled out.

PD, WBSAP&CS in its reply (August 2014) stated that the entire matter would be looked into with a serious view and the deficiencies would not recur once full automation is achieved.

¹⁹ Central Blood Bank – 450, Calcutta Medical College & Hospital Blood Bank – 4164, RG Kar MCH Blood Bank – 4028, NRS MCH – 528, Burdwan MCH – 339, Durgapur SD Hospital - 115, Kandi SD Hospital – 81, North Bengal MCH–3708, Nadia District Hospital – 659 and Ranaghat SD Hospital – 381.

²⁰ Calculated at Government rate of ₹ 500 per unit

3.2.5.2 Wastage of different blood collection as well as testing kits

WBSAP&CS received blood safety testing (Elisa/ Rapid) kits (HIV, HBV & HCV) as well as blood bags (single, double and quadruple) from NACO for onward distribution among Regional Blood Transfusion Centres (RBTCs) and blood banks through IBTM&IH. The central stock account of kits, reagents and blood bags was to be maintained under the control of Director, IBTM &IH at the State level.

Records of the test-checked blood banks revealed the following deficiencies in maintenance of stock account:

- **Test-kits were not subjected to physical verification:** IBTM&IH did not conduct periodic physical verification of test kits and reagents during the period covered under audit. It was noticed in audit that there was a difference (shortage of 34086 Rapid Test Kits) in the stock as per the stock register and balance as reported by WBSAC after physical verification as of August 2012. Neither was this shortage investigated into nor was any responsibility fixed for the same. The Director IBTM&IH stated (November 2013) that the store was being used for the whole State without proper infrastructure and manpower which contributed to such shortage.
- **Inaction on reported shortages in stock:** A total of 36768 HIV (Elisa) Test kits were issued to Serology Laboratory of Calcutta MCH blood bank in the year 2010. The department intimated usage of only 31680 (including wastage of 192 kits) and a closing balance of 384 kits. Thus, it was observed that there was a shortage of 5952 kits (during 2010) at the Serology Lab. No action was taken on the same.
- **Wastage due to expiry of test-kits:** It was observed that WBSAP&CS issued short expiry test kits to the blood banks in excess of their requirement. Some blood bank authorities²¹ declined to accept such kits and informed the WBSAC&PS about their accumulation several times. Consequently, validity of 160398 kits expired in 11 MCHs and other hospitals during various period covered under audit as detailed in *Appendix 3.2*. WBSAP&CS failed to take any corrective measure to avoid such wastage. It also points to lack of control in inventory management.
- **Improper/ non- maintenance of Blood Issue Register:** Blood Issue Register was not maintained by Siliguri SDH blood bank till January 2010. Hence, correctness of issue of 3062 blood units issued between April 2009 and January 2010 could not be ensured. Further, Siliguri SDH blood bank and Ranaghat SDH blood bank did not incorporate exchange particulars (cash, card or free) against issue of blood units in the Master Register of Testing & Issue.
- **Lack of storage facilities for blood bags:** There was no store room at NRS MCH, blood bank and Durgapur SDH blood bank. On the day of audit inspection, unused blood bags, test tubes and different forms were found lying in open space.
- **Shortages in blood bags:** Utilisation of blood bags also was not commensurate with collection of whole blood units. Test-check revealed that

²¹ IBTM&IH, NRS MCH blood bank

there was a shortage of 2922 blood bags at NRS MCH blood bank during 2009-10. Similarly, 97 blood bags were found short at Durgapur SDH blood bank, during 2011. In view of shortage in the stock of blood bags, siphoning of collected blood units through improper ways cannot be ruled out.

- **Stock account of Credit Cards not maintained:** Each blood donor should get a Donor Credit Card, which had certain money value, for subsequent use within one year. The blood bank authorities receive such Credit Cards from SBTC. It was noticed that stock of such Credit Cards was not maintained by three²² out of 19 test-checked blood banks.

In reply, the department stated that it would view these matters seriously and expected that such irregularities would not recur once full automation is achieved. It has further intimated that while issues of space problems have been sorted, bulk issue of donor credit cards would be stopped.

3.2.6 Non-availability of networking facilities in Government blood banks

For information sharing among blood banks through automation application software, the State Government approved (November 2002) introduction of an Inter-connected Blood Bank Management (IBBM) System for the Central Blood Bank and nine other blood banks²³. WBSAP&CS was to implement the project with the financial assistance of NACO. The networking portion of the project (approved in September 2003) was an integral part of the IBBM system.

Accordingly, the WBSAP&CS incurred (April 2003 to July 2006) an expenditure of ₹ 115.05 lakh towards the cost of hardware, software and networking components for execution of the IBBM programme. The blood bank automation software was developed (June 2006) by C-DAC and a private company and installed (between July 2006 and October 2006) in the abovementioned 10 blood banks. Subsequently, the said automation software was upgraded (December 2009) into another software (named '*Raktim*') at an expenditure of ₹ 11 lakh covering four more blood banks (blood banks in Bankura, Bardhaman, Medinipur and North Bengal Medical Colleges & Hospitals). The SBTC also spent a sum of ₹ 41.32 lakh during July 2011 to September 2013 towards maintenance and handhold support²⁴ for the 14 blood banks.

Wastage of blood units due to lack of interconnectivity: However, inspite of installation/ upgradation of such automation software, the networking as well as interconnectivity among blood banks could not be established for reasons not on record. The concerned blood bank authorities also pointed out various deficiencies²⁵ in the '*Raktim*' software. Scrutiny revealed that though store account was being maintained by 14 test-checked blood banks using this software, in the absence of WAN (wide area network) connectivity, the objective of information sharing among the blood banks could not be achieved. This may be viewed with

²² North Bengal MCH, Haldia SD Hosp. & Siliguri SD Hosp.

²³ RG Kar MCH, NRS MCH, Calcutta National MCH, SSKM Hospital, Calcutta MCH, MR Bangur Hospital, Howrah DH, Diamond Harbour SDH and Tamluk DH

²⁴ Maintenance of software for a period of one year without any further payment

²⁵ One major deficiency being absence of any check in the system to stop supply of blood without covering all the prescribed checks/ steps. Blood units could be supplied without using the 'issue' button.

the fact that in those 14 blood banks, 15630 units²⁶ of whole blood²⁷ were discarded during 2009-13 due to expiry of validity. Had the interconnectivity system been established among blood banks, such wastage could have been minimised.

Thus, objective behind expenditure of ₹ 1.26 crore incurred towards information sharing (IBBM) system among blood banks remained unachieved.

Department stated (August 2014) that in view of limitations of *Raktim* software, a new software was being developed as a special project through WEBEL²⁸, on completion and installation of which the above deficiencies would not recur.

3.2.7 Post donation counselling of the Sero-reactive donors

To bring infected (HIV, Hepatitis B and Hepatitis C) but unaware blood donors under the ambit of treatment, NBP²⁹ envisaged appointment of a Counsellor in each blood bank for pre and post donation counselling. In case of non-availability of Counsellors, the sero-reactive donors should be informed by the Medical Officer-in-charge as per Standard Operating Procedure. WBSAP&CS could post (November 2010) only 23 Counsellors at the blood banks for total 58 State Government run blood banks.

Shortfall in contacting and counselling sero-reactive donors: Audit observed that most of blood bank authorities did not maintain records on the particulars³⁰ of sero-reactive donors. There was no indication of cases being referred for onward treatment. Necessary training to the counsellors was not imparted by SBTC. Counsellors of Burdwan and North Bengal MCH, blood banks, however, claimed that they contacted almost all the sero-reactive donors, but it was not supported by any record. In 14 other test-checked blood banks, out of 9727 sero-reactive cases detected during 2009-13, only 527 donors (five *per cent*) were contacted. Hence, a large number of infected blood donors with such deadly viruses remained unattended. The blood bank authorities stated that they had informed the sero-reactive donors either through camp organisers or over telephone, but no record was maintained in support. The blood bank authorities attributed the same to constraints like insufficient manpower coupled with huge work-load and lack of dedicated telephone connection at the blood banks.

In reply, the department, while reiterating the protocol on sero-reactive donors, intimated that recruitment of more counsellors was under consideration of the Government.

3.2.8 Human resources

As per Standards of Blood Banks and the Blood Transfusion Services, trained manpower is one of the essential requirements for quality, safety and efficacy of blood and blood products and blood banks should be provided with full time competent medical and paramedical personnel. Medical Officer (MO), Medical

²⁶ IBTM&IH – 8451, SSKM Hosp. – 3613, Burdwan MCH – 1524, RG Kar – 622, Cal. MCH – 142, NRS MCH – 164, Durgapur SD Hosp. – 44, Kalna SD Hosp. – 481, Haldia SD Hosp. – 100, Medinipur MCH – 91, Kharagpur SD Hosp. – 60, Kandi SD Hosp. – 155, Lalbagh SD Hosp. – 15, Ranaghat SD Hosp. – 168

²⁷ Whole Blood refers to collected blood which have not been subjected to compound separation.

²⁸ West Bengal Electronics Industry Development Corporation, a Government of West Bengal Undertaking

²⁹ As per objective 4.2.3 of NBP

³⁰ communication as well as response details with such donors and follow-up action by the authorities

Technologists (Lab), Nursing staff, Store keeper, Laboratory Attendant etc. are some of the vital staff posted in the blood banks. Over and above Government appointed MO and MT (Lab), SBTC and WBSAP&CS also contractually appointed MOs (only by SBTC) and MT (Lab) (by both SBTC and WBSAP&CS).

DHS intimated the following position of Medical Officer/ Laboratory Technicians posted in blood banks

Table 3.2: Blood banks Medical Officer/ Laboratory Technicians in the State

Post	Government appointed	Otherwise appointed
Medical Officer	160	34 (appointed by SBTC)
Laboratory Technicians / MT (Lab)	139	129 (appointed by WBSAP&CS) 79 (appointed by SBTC)

Source: Records of DHS

However, DHS did not intimate the number of posts sanctioned in those blood banks.

Among the test-check blood banks, position of sanctioned posts and men in position (MIP) was available for the following blood banks as of November 2013

Table 3.3: Medical Officer/ Laboratory Technicians in blood banks test-checked

Blood bank	Medical Officer		Staff Nurse		MT (Lab)	
	Sanctioned	MIP	Sanctioned	MIP	Sanctioned	MIP (contractual staff)
IBTM&IH	16	15	6	4	42	43 (31)
RBDC	5	6	nil	2	8	15 (12)
SSKM	8	9 (3)	nil	nil	14	15 (8)
NRS	5	7 (3)	2	2	8	13 (9)
Burdwan MCH	10	6	1	1	18	13
Kalna SDH	2	1	1	1	6	3
Haldia SDH	2	1	1	nil	2	1
Kharagpur SDH	3	2	nil	nil	1	5 (3)
Kandi SDH	2	2	1	1	1	2 (1)
Ranaghat SDH	1	1	nil	nil	1	2 (1)
Total	54	50	12	11	101	112

Figures in the brackets represent contractual MO/ MT included in total

Source: Records of test-checked blood banks

Thus, in Burdwan MCH blood bank, there were significant shortages of MOs and MT (Lab). In other test-checked blood banks, shortages of Government appointed MO/ MT (Lab) were seen to have been made good by contractually appointed ones.

The department, in reply stated (August 2014) that the issue of filling up of vacant posts of Medical Officers and paramedical personnel in the State Government Blood Banks is under active consideration of the Government.

3.2.8.1 Capacity building

‘Standards for Blood Banks and Transfusion Services’ prescribed that all staff of blood banks should be encouraged to participate in continuing medical education programmes and were to be provided training and facilities for implementing universal precautions for hospital acquired infections and bio-safety guidelines. It also required that proficiency test of all technical staff be conducted annually to ensure reliability and enhanced efficiency of their performances. Besides, in all

medical colleges, a Department of Transfusion Medicine³¹ was to be established. NBP also provided for creation of a separate cadre of doctors for Blood Transfusion Service³². In this regard, following was observed in Audit:

- Even though SBTC conducted training programmes from 2010 to 2012, 32 per cent Medical Officers and 20 per cent Medical Technologists attached to 17 test-checked blood banks did not have training in blood transfusion. No training programme was conducted by SBTC in 2013 for reasons not on record.
Department stated in reply (August 2014) that transfer of trained personnel to facilities other than blood banks, which was one of the factors behind shortage of trained personnel in blood banks, would be stopped.
- Though provided in NBP, a separate Department of Transfusion Medicine has not been established in nine Government run MCHs of the State as of September 2013, except Kolkata MCH.
- A separate cadre of doctors for blood transfusion services in all blood banks has not been created in the State as of September 2013 though required under NBP.
- Corpus Fund was not made available to SBTC to facilitate research in transfusion medicine and technology related to blood bank as required under NBP³³.
- Multi-centric research initiatives on issues related to blood transfusion were to be encouraged as required under NBP³⁴, but the initiative was not undertaken by the SBTC as of September 2013.

3.2.9 Regularity issues: Inspection and monitoring

3.2.9.1 Issue of license/ renewal of license of blood banks

Blood being identified as 'drug', blood banks are regulated under the Drugs and Cosmetics Act and Rules made thereunder. The Drugs Controller, West Bengal is the regulatory body, responsible for issue of licenses to blood banks with the approval of Drugs Controller General (India), New Delhi. Before issue and renewal of licenses, joint inspection along with the Drugs Inspectors (DI) of Central Drugs Standard Control Organisation (CDSCO), East Zone, Kolkata and WBSAC&PS are to be conducted. The licenses were valid for five years after which same were to be renewed after conducting fresh joint inspection and after being satisfied with the availability of required manpower and infrastructure.

Most of the blood banks running with expired licenses: Out of 58 Government blood banks in the State, license of 56 blood banks were last issued between February 1994 and April 2006. The validity of such licenses expired between February 1999 and April 2011. Although the blood banks authorities applied for renewal of licenses with requisite fees, joint inspections for renewal of license could not be conducted, which was attributed by the Drug Controller to shortage of inspecting staff as well as non-compliance to observations on shortcomings by the blood banks. It was seen that licenses of only three³⁵ blood banks were renewed

³¹ objective 6.1.1 of NBP

³² objective 6.7 of NBP

³³ objective 7.1 of the NBP

³⁴ objective 7.3 of the NBP

³⁵ Calcutta National Medical College & Hospital, RG Kar Medical College & Hospital and ESI Hospital, Manicktala

upto December 2016. Hence, 53 government blood banks were functioning without valid license as of April 2014. Of these 53, licenses of 40 blood banks were not renewed after expiry of the initial ones. In response to audit question, the blood bank authorities also reported that the quality of service was being hampered due to inadequate space and manpower.

Accepting the fact that blood banks did not have their licences renewed owing to constraints of space, manpower and equipment, Department stated (August 2014) that the issue would be solved very soon.

3.2.9.2 Non formation of Committee for grant/ renewal of license

Objective 8.1 of NBP envisaged constitution of a committee, comprising members from State/ UT Blood Transfusion Councils including Transfusion Medicine expert, Central & State/ UT FDAs for grant/ renewal of blood bank licenses including plan of a blood bank. The Committee was to scrutinise all applications for grant/ renewal of license as per the guidelines provided by Drugs Controller General (India). No initiative was forthcoming from SBTC for formation of any such Committee.

The department, however, stated (August 2014) that formation of the committee is under process.

3.2.9.3 Ineffective inspection by Drug Inspectors

Besides, Drug Inspectors have to inspect all blood banks³⁶ at least once a year to be satisfied that all provisions of D&C Act and Rules framed thereunder are duly complied with. Scrutiny in audit, however, revealed that the Drug Controller did not maintain records regarding inspections conducted during the years covered under audit.

Department stated that the matter would be taken up with the Drug Control, West Bengal for compliance.

3.2.9.4 Other monitoring mechanism

- As per National Blood Policy, a vigilance cell was to be created under State Licensing Authorities to enforce compliance with the provisions of D&C Rules. No such vigilance cell was, however, set up.
- A separate blood bank cell with trained officers and inspectors was not created in the State under the H&FW Department for proper inspection of blood banks and enforcement of conditions mentioned in the license, even though it is required under objective 8.4 of NBP.
- There was no system of monitoring and supervision over functioning of State blood banks. H&FW Department decided (January 2013) to introduce monitoring of the regionally co-ordinated blood bank system with structured blood transfusion services and an inbuilt mandatory Quality Assurance Programme by appointing a State Nodal Officer for blood bank services. However, no development has been noticed towards this end. As such, the State blood banks are being operated in an isolated manner.

The department noted the observations for future guidance.

³⁶ As per Rule 52 of Drugs and Cosmetics Rules, Drug Inspectors are to inspect all premises licensed for manufacture of drugs at least once a year inter alia to satisfy that all provisions of D&C Act and Rules framed there under are duly complied with.

3.2.9.5 Non-enactment of rules for registration of private nursing homes

As per objective 8.6 of the NBP, the State was to enact rules and incorporate provisions for registration of nursing homes for affiliation with a licensed blood bank for procurement of blood for their patients. The State Government, however, did not formulate any such rules as of September 2013. As such, no system for monitoring distribution of blood units to private hospitals/ nursing homes existed in the health care system.

Audit scrutiny revealed that 30 to 60 *per cent* of whole blood units were being issued to private hospitals/ nursing homes by the respective blood banks³⁷. In the absence of relevant rules, none of the blood banks except IBTM&IH maintained any record of nursing homes receiving blood as regards registration as well as validity of licenses. The Director, IBTM&IH stated that only 205 out of 2086 private hospitals and nursing homes had communicated their registration numbers. In the absence of enactment of relevant rules, control on distribution of blood to nursing homes remains weak.

3.2.10 Conclusion

The functioning of blood banks in the State has scope for improvement in many aspects.

There is an emergent need for setting up more blood banks in the State and for enhancing the capacity of the existing ones to bridge the gap between requirement and actual supply. Moreover, the blood bank network was not distributed evenly among the districts with blood bank/ BSUs not being available in rural areas.

It was also a matter of serious concern that 53 out of 58 blood banks managed by the State Government do not have valid licenses. The basic tenet of providing safe blood, blood components and blood products was also compromised due to the absence of quality assurance mechanism in most blood banks. Quality aspect was further undermined by irregular supply of Elisa Reader, cross matching of blood by staff other than Medical Officers, ineffective calibration of equipment, absence of AMCs, etc. Performance of the blood banks as regards component separation was sub-optimal.

There were instances of losses/ wastages of whole blood units, blood bags, test kits and reagents due to deficient inventory management. There were significant deficiencies in the blood bank automation software leading to possibility of pilferage of bloods/ kits. In the absence of interconnectivity among blood banks, available blood stocks in one blood bank could not be utilised by others in need, leading to wastage of stock.

Deficient maintenance of records on the particulars of sero-reactive donors leaves possibilities of carriers of such deadly viruses remaining unaware and untreated. Non-compliance of the rules and inadequate monitoring by Drug Inspectors resulted in several deficiencies.

Human resources management also calls for attention as 32 *per cent* Medical Officers and 20 *per cent* Medical Technologists attached to 17 test-checked blood banks did not have training on blood transfusion.

³⁷ on the basis of requisition signed by a registered Medical Practitioner

Department of Transfusion Medicine was not established in nine Government MCHs of the State, neither was the separate cadre for Blood Transfusion Service created.

HEALTH AND FAMILY WELFARE DEPARTMENT

3.3 *Public Private Partnership projects in Health sector*

With increase in demand and expectations for improved health care services, coupled with resource constraints in the public sector, the Health & Family Welfare Department coordinated with the private sector in Public Private Partnership (PPP) mode of operation for delivery of quality health care services in West Bengal from 2001-02. In January 2006, the department published the 'Policy for Public Private Partnership in the Health Sector' outlining various ways in which the diverse segments of the private sector can be engaged with the government for expeditious achievement of desired health outcomes. A Strategic Planning and Sector Reform Cell (SPSRC) was also formed in April 2008 for framing policy options and strategic approaches in this direction. Apart from the SPSRC, the department has a PPP cell under it.

The department started PPP projects in various aspects of health services like establishing of medical colleges and hospitals (MCH), setting up investigation/diagnostic centres at various levels of hospitals, installation of pipe lines and supply of medical gases in bigger hospitals and MCHs, starting ambulance services for patients in need, starting fair price outlets of medicines, etc. Operations in the following five major PPP initiatives, selected on the basis of their significance in improvement in patient care and operational maturity, were subject to audit assessments *vis-à-vis* the critical success factors³⁸ as prescribed in the PPP Policy.

- 1 Diagnostic Services 1) CT-Scan and Magnetic Resonance Imaging (MRI) facilities
2) Diagnostic units in Rural Hospitals/ BPHCs
- 2 Supply of Oxygen I.P. through Pipe Line System
- 3 Establishment and Operation of KPC (Kali Pradip Chaudhuri) Medical College and Hospital
- 4 Emergency Transportation (Ambulance) Services
- 5 Establishment of three Mechanised Laundry Units under PPP mode

Records of five Medical Colleges and Hospitals³⁹ (MCHs), Chief Medical Officers of Health⁴⁰ (CMOHs) of five districts and seven hospitals⁴¹ in Kolkata and five districts in the State covering a period from 2009-10⁴² to 2013-14 were covered for this study. These units were involved in running the above PPP projects and were

³⁸ *Clear definition of output, good monitoring, good contracting experience with legal knowhow, inbuilt strategies for financial sustainability, objective or performance criteria are defined and standard operating procedures put in place.*

³⁹ *MSVPs Kolkata MCH, NRS MCH, RG Kar MCH, SSKM Hospital and Bankura Sammilani MCH*

⁴⁰ *CMOHs Bankura, Purba Medinipur, Nadia, Hooghly, Birbhum*

⁴¹ *Director B.C.Roy PGIPS; Superintendents, State General Hospital, Baghajatin; Sadar Hospital, Bankura; District Hospital, Purba Medinipur; JNM Hospital, Kalyani, Nadia; District Hospital Nadia and District Hospital, Hooghly*

⁴² *Except where project started after 2009-2010*

selected on the basis of random sampling. Besides, 28 Diagnostic units set-up at rural hospital/ BPHC level in four selected districts⁴³ were also test-checked. The audit observations are discussed in the subsequent paragraphs.

3.3.1 Diagnostic services

With the objective of providing better patient care facilities and ensuring greater access to quality diagnostic services at affordable cost, the department set up CT-Scan facilities, Magnetic Resonance Imaging (MRI) Scan Units in MCHs and District Hospitals and Diagnostic Units in Rural Hospitals (RH) and Block Primary Health Centres (BPHC) in PPP mode.

3.3.1.1 Nature of PPP arrangement in installation and operation of CT scan and MRI scans

CT scans and MRI are high investment and expensive diagnostic tests and the department has been engaging public private partnership to install these services in selected hospitals. Under the joint-venture, the private partner is provided rent-free accommodation for installation of equipment along with power, water supply and sewerage connection.

The benefit expected from these joint ventures were

1. Private Partner would install the equipments and incur all recurring and maintenance cost.
2. Provide these services to the public at the rates prescribed by the Government.
3. These facilities would cater to a fixed number/ proportion of free patients referred from the government hospitals besides being allowed to offer services to private patients.
4. Would pay 25 per cent of revenue earned from each of the private patient to the government account.

CT-scan units were installed in seven M&CHs during 2001-02, while an MRI scan unit was installed in the premises of Kolkata MCHs in PPP mode in April 2002. Subsequently agreements for installation of CT scan units at 12 District Hospitals (DH) and MRI scan units in five more MCHs⁴⁴ were entered into with private parties between June 2008 and June 2010.

Test-check of records of the department/ directorate alongwith the records relating to diagnostic units running at four⁴⁵ MCHs and five⁴⁶ other hospitals revealed the following:

Status of agreements

Scrutiny of the status of agreement in respect of four test-checked MCHs showed that there was laxity on the part of the department in renewing the agreements with the agencies after expiry of the initial agreement periods. It was seen that the CT scan units were allowed to run without any agreement for three to four years after expiry of the initial tenure, as shown in **Table 3.4**.

⁴³ Bankura (eight), Purba Medinipur (six), Nadia (nine) and Hooghly (five)

⁴⁴ BSMCH, Medinipur MCH, Burdwan MCH, RG Kar MCH and NRS MCH

⁴⁵ NRS MCH, RG Kar MCH, Kolkata MCH and BS MCH

⁴⁶ BC Roy PGIPS; JNM Hospital, Kalyani; Nadia DH; Tamruk DH and Hooghly DH

Table 3.4: Periods without any agreement coverage

Name of MCH	Initial agreement period	Period with no agreement coverage	Present status
NRS MCH	August 2001 to August 2003	<ul style="list-style-type: none"> August 2003 to July 2007 (48 months) 	Renewed up to July 2015
RG Kar MCH	December 2002 to December 2004	<ul style="list-style-type: none"> December 2004 to July 2007 (30 months) five months from July 2012 to December 2012 	Renewed up to December 2017.
KMCH	August 2001 to August 2003	<ul style="list-style-type: none"> August 2003 to July 2007 (48 months) July 2012 onwards 	Presently the unit is operating without any agreement coverage
SSKM Hospital	July 2002 to July 2004	<ul style="list-style-type: none"> April 2004 to July 2007(40 months) 	Renewed up to March 2016

Source: Records of DHS and test-checked MCHs

Besides above, in Dr. BC Roy PGIPS, a private partner operated a CT-Scan unit from October 2012 without having any valid agreement. In the absence of agreement there existed no guiding terms and conditions and defined responsibility.

Installation and operationalisation of the CT scan and MRI units

The Status of installation of the CT scan and MRI units in the various M&CHs as per the agreements entered into from August 2001 to June 2010 was as under:

CT scan Units

- In respect of the CT scan units set up in 2001-02 at seven M&CHs, the department failed to furnish the files regarding installation and functioning of the units containing the Scheme document/ Standard Operating Procedures (SOP), executed agreements etc. though sought for.
- The status of the installation of the CT scan units as per PPP agreement entered into between June 2008 and June 2010 in the 12 district hospitals, as available from departmental records, has been shown in **Appendix 3.3 (A)**. It was observed that the department was not only unaware of the status of running of eight of the CT scan units but dates/ status of renewal of agreements pertaining to three of them were not on record.

MRI Units

- The department had no information on renewal of agreement in respect of the MRI unit in Kolkata MCH since April 2010. In respect of the remaining five MCHs, where PPP agreement to install MRI units was entered into in January/ February 2009, MRI units were installed in three MCHs⁴⁷, during January 2010 to January 2011 while no information was available in respect of the two other MCHs⁴⁸ as indicated in **Appendix 3.3 (B)**.
- The department, however, failed to provide the scheme document and SOP of any of the five projects.

Free services to poor patients

One of the purposes of setting up of CT scan units/ MRI units in government hospitals was to provide free services to the BPL patients. As per the agreement, at least 10 *per cent* of the cases attended by the units would be towards providing free services to the BPL cases referred by the Hospitals. It was the responsibility of the respective hospital authorities to check and ensure that free services were

⁴⁷ BSMCH, RG Kar MCH and NRS MCH

⁴⁸ Burdwan MCH and Medinipur MCH

actually provided to the eligible patients referred by it. Audit observations in this respect are summarised below:

CT scan Units

- In test-checked hospitals, independent records were either not maintained or incomplete records were maintained indicating absence of monitoring and control. The hospitals had no means of ensuring whether the requisite free services were being provided by the CT scan Units.
- As per information collected from the private partners through the hospital authorities, it was noticed that there was a shortfall ranging from 35 *per cent* to 95 *per cent* (*Appendix 3.4*) in rendering of free services to the BPL patients during the period test-checked.

MRI Scan Units

- There was a shortfall ranging from 39 *per cent* to 74 *per cent* during the period test-checked in NRS MCH (39 *per cent*), RG Kar MCH (74 *per cent*) and BS MCH (51 *per cent*) in providing the requisite free services to BPL patients (*Appendix 3.5*).

Thus, the intended benefit of providing free service to the requisite number of needy people were neither provided by the PPP nor monitored by the department/Hospitals.

Revenue sharing

The private partners were free to conduct cases not referred from the Government hospitals (private cases) at pre-fixed rates. Commission charge at the rate of 25 *per cent* of such revenue earned by the private party was to be deposited with the hospital. A separate register and separate set of accounts records were to be maintained by the private partners in respect of private cases conducted, which was to be subject to scrutiny and inspection by the Accounts Officer (AO) of the hospital. The commission charges so received from the private partner were to be deposited immediately in the Government Account.

Scrutiny in audit revealed the following:

Maintenance of records and collection of commission charges: None of the private partners, both in case of CT scan and MRI (except in KMCH), maintained separate register or separate set of accounts for the private cases carried out by them. Neither was the matter pursued by the hospital authorities, nor was any inspection conducted by the AOs. Being unaware of the number of such private cases, hospital authorities were not in a position to verify the commission charges receivable against the private cases. Hence, numbers of private cases reported and amounts deposited by the private partners were being accepted without any further scrutiny.

Non-realisation/ delayed realisation of Commission Charges: The Government share of commission charges were to be deposited to the hospital authority immediately after expiry of each month. However, no Demand Register or any other register was maintained by any of the hospitals test-checked to watch regular collection of commission charges from the private parties against CT scan. Instances were noticed in Tamluk Sadar Hospital and KMCH (*vide Appendix 3.6*) where commission charges of CT scan were either deposited with the hospital

authorities after considerable delay or were not deposited at all. No pursuance by the hospital authorities was noticed.

- In Dr. BC Roy PGIPS and Tamluk DH, no mechanism existed to ensure identification of private cases and veracity of data submitted by the private partners. In Dr. BC Roy PGIPS, commission charges were not paid by the private partner on the plea that no private cases were conducted. Similarly, private partner attached to Tamluk DH did not deposit commission charges for the CT scan for two spells from December 2011 to March 2012 and from May 2013 to March 2014.
- A test-check of records of NRS MCH revealed that no commission charge was deposited (neither for CT scan nor for MRI scan) against private cases since October 2013. In the absence of any record maintained by the partner, no initiative on part of the hospital authority was noticed for identifying private cases.

Thus, while on one hand there was shortage in delivery of services to the needy, on the other hand the revenue earned by the PPP through private patients was also not being shared with the department as desired in the agreement.

Non-remittance of commission charges into Government account: Test-check of MCHs and hospitals showed instances of commission charges collected being retained unauthorisedly in the accounts of the respective *Rogi Kalyan Samitis (RKS)*⁴⁹ instead of depositing them into Government Account:

- Authorities of NRS MCH, RG Kar MCH, Tamluk Sadar Hospital and Krishnanagar Sadar Hospital unauthorisedly retained ₹ 17.16 lakh collected from CT scan units since their inception in RKS accounts as of April 2014.
- In respect of MRI scans, commission charges collected in NRS MCH and RG Kar MCH were irregularly retained in RKS account and had not been deposited into Government Account since inception of the respective MRI units. During the period test-checked in audit an amount of ₹ 15.22 lakh was so retained in RKS account of the said hospitals.

Undue benefit to private partner due to non-recovery of electricity charges:

The private partner was to install a separate meter for the CT scan units as well as the MRI units and bear all charges towards consumption of electricity for the unit. However, in none of the test-checked units were separate meters installed. Instead, sub-meters were installed which required the concerned PWD (Electrical) Divisions to raise demands on assessed consumption through the sub-meters. Thus, the onus of payment of electricity bills remained with the department, while subsequent realisation for proportionate consumption is to be made from the partner.

Scrutiny revealed that

- An amount of ₹ 10.66 lakh of electricity charges were not recovered from the CT scan units in NRS MCH, Dr. BC Roy PGIPS and BSMCH though the said amount was borne by Government for the period test-checked. Similarly, in respect of MRI units, electricity charges of ₹ 24.78 lakh borne by Government were not recovered from private partners in NRS MCH and BSMCH.

⁴⁹ Fund being maintained outside Consolidated Fund of the State for development of the Hospitals.

- In SSKM hospital, it was observed that even the sub-meter was not installed. The private party paid for consumptions as assessed by their own electrician. It resulted in short recovery of ₹ 34.81 lakh for the period from December 2002 to December 2013 compared to the consumption level assessed by PWD.
- In Tamluk Sadar Hospital and Krishnanagar Sadar Hospital, the sub-meters were not installed and demands were not raised with the private partners. The partners in Tamluk Sadar Hospital had not paid electricity charges since November 2011, while the private partner in Krishnanagar Sadar Hospital made payment on *ad-hoc* basis, appropriateness of which could not be ascertained in audit.

Control over deployment of personnel

Details of personnel employed in the CT scan-units and MRI units were to be obtained by the department from the private partner and it was also to be ensured that the Radiologists employed by the private partner possessed a recognised post graduate degree in Radiology. A clearance for such list of personnel was to be obtained from the department before deployment or future replacement or induction.

No such clearance of the department was ever obtained by any of the units test-checked. Though the private partners claimed that radiologists with desired qualification were posted in the units, records could not be produced by any of the private partners in support of the claim when the issue was pursued by audit through the hospital authorities.

Management and quality assurance issues

- As per agreement, the private partners were required to furnish prescribed monthly or quarterly reports for both the CT scan and the MRI units along with patient satisfaction report. However, scrutiny of the test-checked units revealed that though monthly or quarterly reports were submitted sporadically, Patient Satisfaction Reports were not submitted. No pursuance on part of either the department or the concerned hospital authorities for obtaining the reports was documented.
- The accounts records maintained by the private parties were to be verified by the concerned hospital authorities. However, no verification has been carried out in the test-checked hospitals to ensure the correctness of the figures claimed by the private parties.

3.3.1.2 Diagnostic units in Rural Hospitals (RHs) and Block Primary Health Centres (BPHCs)

Initiating the process by issuing an order in April 2004, department established Diagnostic facilities at Rural Hospitals (RHs)/ Block Primary Health Centres (BPHCs) covering standard diagnostic tests like pathological/ biochemical/ haematological/ microbiological/ serological/ radiological examinations. The department was to provide ready-to-use space within rural hospital premises whereas establishment and running costs were to be borne by the private partners.

In four selected districts, the department entered into agreements between August 2005 and April 2011 with private partners for setting up 36⁵⁰ such Diagnostic units. Out of these, scrutiny of available records of 28 RHs/ BPHCs as well as records furnished by the different Diagnostic Centres⁵¹ disclosed the following irregularities in their operation.

Facilities of mandatory tests

The scheme document for establishing Diagnostic Services in Rural Hospitals through PPP envisaged a host of mandatory tests or investigations that must be conducted at the Diagnostic Centres for comprehensive coverage. The list included important radiological and cardiological investigations like X-Ray, USG and ECG, in case no provision was available in the concerned RH/ BPHC. It was, however, noticed that seven out of the nine diagnostic units in Nadia did not have any provision for the mandatory tests. Two of the units⁵² did not have X-Ray, USG and ECG facilities; one unit⁵³ did not set up X-Ray and USG facilities and four units⁵⁴ made no provision for USG in its centres even though there were no arrangements in the Government set up in the respective RHs/ BPHCs.

Mechanism for performance monitoring

Monitoring mechanism as envisaged in the guidelines provided that the ACMOH in charge of the respective RH would monitor the diagnostic facility, while the Superintendent of the RH would monitor operational activity on day to day basis under the authority from District Health & Family Welfare Samiti (DHFWS) or Block Health & Family Welfare Samiti (BHFWS). DHFWS was to visit the facilities once in every three months. H&FW Department was to develop quality assurance system for ensuring quality of services.

The department neither developed any SOP, nor devised a management system and quality assurance system for the Diagnostic Centres. No mechanism was adopted locally by the hospital authorities too, whereby the figures submitted by the private parties in its monthly reports could be verified or cross-checked. No records regarding referral and free cases referred to the diagnostic units were maintained in the RHs/ BPHCs.

Except for 2013 in Hooghly district, either the numbers or details of visits by DHFWS or ACMOSH in the test-checked districts⁵⁵ were not on record, or there were shortfalls in number of visits.

Quota of free cases

The private partner was to conduct tests free of cost for patients belonging to the BPL category subject to a maximum of 20 *per cent* of the number of tests conducted in the diagnostic centre in the previous month. However, comparative study of total number of patient *vis-à-vis* number of free cases performed in respect of 23 RHs/ BPHCs of the selected districts showed that in case of 20 units there

⁵⁰ Bankura: eight, Purba Medinipur: six, Nadia: nine and Hooghly: 13

⁵¹ Out of 36 Diagnostic Units established in selected four district, records relating to 28 units (viz. Bankura-eight, Purba Medinipur-six, Hooghly-five and Nadia-nine) had been checked.

⁵² Bishnupur Krishnanagar-I BPHC and Maheshganj Nabadwip-2 BPHC

⁵³ Palasipara Tehatta-II BPHC

⁵⁴ Kaliaganj RH, Karimpur RH, Chapra RH and Krishnaganj RH

⁵⁵ No records: Bankura and Purba Medinipur, Nadia: two visits by ACMOH out of required nine

were shortfalls. It was noticed that 20 to 50 *per cent* shortfall existed in one unit⁵⁶, 51 to 80 *per cent* in seven units⁵⁷, 81 to 90 *per cent* in eight units⁵⁸, 91 to 99 *per cent* in three units⁵⁹ while in one unit⁶⁰ no free case was conducted. No initiative on the part of the concerned ACMOHs/ Superintendent was noticed on the issue.

Non recovery of cost of electricity

The private partners were to apply for installation of separate electric meter in its name and the installation charges for such a connection (security deposit etc.) were to be borne by them. The private partners were to make payments for energy consumed for the diagnostic facilities directly to the energy supplier. However, it was noticed that 12 diagnostic centres⁶¹ of the test-checked districts did not install separate meters for the units. The respective RHs/ BPHCs shouldered the cost of electricity consumed towards the diagnostic facilities. No efforts were made by the hospital authorities to assess the consumption of the units and raise claims for recovery of electricity charges.

3.3.2 Supply of oxygen through pipe line system

To ensure better patient care services, the department decided (February 2005) to arrange for supply of Oxygen I.P.⁶² in eight MCHs including the Government-run Bangur Institute of Neurology, Kolkata through installation of pipeline systems (PLS) along with system of Medical Vacuum Service and Medical Compressed Air Service. This was to replace the supply of oxygen in individual cylinders of small capacity. As per the PLS, oxygen would be directly supplied at the patients' beds through pipelines which would be connected to cylinders of larger capacity from a manifold (centralised location)⁶³ at each hospital. The installations were to be done in Build-Operate-Transfer mode of PPP. The private partner(s) were to bear the cost of installation of the PLS and to charge department for supply of medical gases at agreed rates. The term of initial agreement was three years (from the date of full commissioning of PLS) which was extendable for another two years subject to satisfactory performance of the private agency(s). On completion of the term of agreement the pipeline system was to be a property of the Government. Accordingly the private partners were selected through tenders at rates approved by the department for a period of three years.

Two suppliers were selected for these eight hospitals⁶⁴ in February 2005 through the process of competitive bidding. Work orders were issued in May 2005 and PLS

⁵⁶ Barjora BPHC of Bankura

⁵⁷ Nadia (three centres); Purba Medinipur (two centres); Hooghly (one centre) and Bankura (one centre)

⁵⁸ Nadia (three centres); Purba Medinipur (two centres) and Hooghly (three centres)

⁵⁹ Nadia (one centre); Hooghly (one centre) and Bankura (one centre)

⁶⁰ Anantapur BPHC, Purba Medinipur

⁶¹ Nadia: Kaliaganj RH, Bagula RH, BishnupurKrishnanagar-I BPHC, Chapra RH, Krishnaganj RH; Purba Medinipur: Reapara RH, Basulia RH, Khejuria BPHC, Uttar Mechogram BPHC, Nandigram BM Pal BPHC; Bankura: Sonamukhi RH, Barjora BPHC

⁶² Alongwith other medical gases like Nitrous Oxide I.P.

⁶³ Manifold is a high pressure structure specially fabricated for interconnecting two or more numbers of cylinders to a common gas supply line when consumption of gas is high. Manifold interconnects two or more number of cylinders for the purpose of availability of more gas at source.

⁶⁴ The first supplier was selected for six hospitals, namely CMCH-₹ 58.00/ Cu. Mt., NRS MCH-₹ 130.00/ Cu. Mt., CNMCH-₹ 60.00/ Cu. Mt., SSKM including BIN-₹ 53.00/ Cu. Mt., BSMCH-₹ 120.00/ Cu. Mt., NBMCH-₹ 131.00/ Cu. Mt. The second supplier was selected for RG Kar MCH-₹ 55.00/ Cu. Mt. and BMCH-₹ 135.00/ Cu. Mt.

were installed in those eight hospitals between September 2006 and January 2008. Subsequently two more MCHs, viz. BC Roy PGIPS and Medinipur MCH (MMCH) were covered in the project, for which no tender formalities were observed and the contract was awarded to each existing supplier.

3.3.2.1 Areas of control weaknesses

After the supply of oxygen through PLS started, consumption of oxygen as well as the expenditure on supply of oxygen increased steeply⁶⁵ in the MCHs. Apprehending the possibility of pilferage and excess-billing, the department decided (June 2008) to introduce steps like weighing of cylinders before and after use to ascertain the volume of consumption, maintaining log-books, exploring the feasibility of setting up of liquid reservoirs at hospitals and also initiating a study of supply and consumption of piped medical gases in the respective institutions.

Consequent upon a discussion (March 2009) of the department with the representatives of the gas agencies, they were asked to offer a better rate as the projected consumption of gases increased substantially, to conduct a joint monitoring mechanism for ensuring that there was no leakage and suggest any other mechanism to reduce the cost. However, there was no follow-up of these proposals on record to arrest the increase in expenditure.

Test-check threw light on instances of various control failures on the part of the MCH authorities as discussed below.

Non-insertion of the clause of Gas Meter: Tender document *inter alia* mentioned that the consumption of gas would be monitored through gas meter to be installed by the agency which would be in the custody of the hospital authorities. No such clause was, however, incorporated in the agreement for reasons not on record. As a result, outlet point-wise consumption of oxygen could not be measured and analysed by the hospital authorities.

Absence of monitoring of maintenance of PLS: A medical gas section under the charge of Sr. Demonstrator, Practical Pharmacology (SDPP) was responsible for managing receipt, consumption and requirement of the hospital. Day to day receipt and consumption of cylinders were to be recorded in Oxygen Store Ledger maintained by Oxygen Store Keeper and orders were placed to the gas agencies accordingly. However, private parties in charge of maintenance of PLS and supply of the oxygen fitted full cylinders at the manifold and removed the used ones without any monitoring by the hospital authorities. Moreover, system of weighing of the oxygen cylinders at the time of receiving and returning and maintaining of log-books was not followed in any of the test-checked MCHs. Such control failure

⁶⁵

Name of the hospital	Average monthly consumption of Oxygen (cu. mt.)		
	before PLS	after PLS	Percentage increase
RG KAR MCH	2776	21929	690
Kolkata MCH	2539	13333	425
NRS MCH	1527	11319	641
SSKM Hospital	4554	30556	571
BSMCH	436	3537	711

Source: Records of DHS and test-checked MCHs

was fraught with the possibility of reporting of inflated consumption as in the absence of gas meters, consumption of oxygen was arrived at from the number of cylinders used.

Excess expenditure due to non-revision of rates after initial terms of agreement: The PPP agreement was on build, operate and transfer (BOT) mode. The price of unit volume of oxygen (₹ 52.88 to ₹ 125 per cubic meter on expected consumption worked out for each MCH) was so fixed that capital cost of installation of PLS system was to be recovered in three years. Thus, the PLS assets should have been taken over by the Government after the initial agreement period of three years. This would have resulted in reduction in the cost of the gas after expiry of the initial term of the agreement. Downward revision of rate of oxygen after the initial three years would be further justified by the fact that consumption level of oxygen registered manifold increase in the test-checked MCHs after installation of PLS compared to the averages used for working out the cost-recovery period.

The department, however, extended the period of contracts (which expired between August 2009 and June 2011) for a further period of two years without any downward revision of rates. Comparison of these rates with CMS rates⁶⁶ (₹ 40.17 to ₹ 108 per cum) revealed excess expenditure of ₹ 10.38 crore during the extended period of agreements in the test-checked five MCHs and BC Roy PGIPS (*vide Appendix 3.7*).

Excess expenditure due to unjustified continuance of higher rates:

In the following cases the MCH authorities continued to procure oxygen from private partners at higher rates even beyond the extended tenure of five years, though the department had directed them to procure the same at the prevailing CMS rates. This had resulted in an excess expenditure of ₹ 4.55 crore.

Table 3.5: Excess expenditure in three MCHs for non-adoption of CMS rates

Name of the MCH	Quantity of consumption and period	Rate per cum. at which procured from PPP partner	CMS rate per cum.	Excess expenditure
NRS MCH	345067 cum. of oxygen between January 2012 and April 2013	₹ 125	₹ 40.17	₹ 2.93 crore
KMCH	586228.8 cum. of oxygen between April 2012 and January 2014	₹ 55.77	₹ 40.17	₹ 0.91 crore
SSKM Hospital	659852.7 cum. of oxygen between June 2012 and November 2013	₹ 50.96	₹ 40.17	₹ 0.71 crore
				₹ 4.55 crore

Source: Records of DHS and test-checked MCHs

Thus, department as well as MCH authorities failed to ensure economy in the operation of PLS of oxygen by not negotiating down the rates of supply of oxygen after expiry of initial period of agreements. Further, oxygen was supplied simultaneously at cheaper CMS rate within the same MCH premises. Moreover, non-installation of gas meters coupled with lack of monitoring on supply and removal of cylinder by the agency also jeopardised the economy in operation.

⁶⁶ Dy. Director (Equipment & Stores) under Director of Health Services had prepared a list of vendors for supply of medical oxygen at CMS rates for all the medical institutions including the MCHs having PLS

3.3.3 Establishment and operation of KPC Medical College & Hospital

With the objective of setting up a medical college and modern hospital along with allied institutions⁶⁷, the department entered into a Memorandum of Understanding (MoU) in July 2003 with KPC Charitable Foundation to form a society called KPC Medical College and Hospital, Jadavpur (Society). Land⁶⁸ measuring 48.034 acres in Jadavpur was allotted to the Society on lease for 99 years in November 2003. On the consideration that the Government was a stakeholder of the project, the department extended some relaxations to the Society in supersession of the provisions of extant rules which were approved *post facto* by the Cabinet (January 2006). In return, Government was to receive certain benefits in public interest:

Relaxations extended by the Government to PPP

- Department provided the entire land measuring 48.03 acres to the Society free of cost on 99 years' lease. The market value of the land estimated at that time (2003) was ₹ 144.77 crore.
- Moreover, the Society was allowed to mortgage or hypothecate the leased land to financial institutions to raise fund for the purpose of the MCH, though there had been no provision in the MoU/ agreement.
- Society was also allowed to sub-lease land measuring 23.034 acres⁶⁹ to KPC Foundation for establishing the ancillary facilities including commercial usage up to five acres on terms fixed by Society.

Stipulations imposed on the society/ benefits to be availed by Government in public interest

- As per the MoU, Government was represented in the Society by the then Director of Medical Education (DME) and two other officials as ex-officio founder members in the Board of the Society.
- The value of the land waived *i.e.* ₹ 137.53 crore⁷⁰ was to be treated as capital investment of the Government for the project.
- Government would have admission quota in the MBBS course to be decided later.
- Ten *per cent* of the total bed strength of the attached Hospital was to be free of charge and another 10 *per cent* was to carry concessional rate on the recommendation of Government in each individual case.
- Considerations to be derived from the ancillary facilities of sub-leased land were to come only to the account of the society and used only for the purpose for which the society was created.

The KPC MCH started functioning from September 2006, while admission of students (number of seats being 150 per year with Government quota⁷¹ of 50)

⁶⁷ Senior citizen homes, congregate care, pharmacy health club, rehab centre, yoga centre, business mall, convalescent care and Alzheimer's unit and other similar facilities like school for nurses, Para-medical, affiliated medical technician and professionals

⁶⁸ in the present location of KS Ray Tuberculosis Hospital, a State Government Hospital

⁶⁹ 48.034 acres leased by Government minus 25.0 acres being minimum requirement of land to set up an MCH as per the Medical Council of India criteria = 23.034 acres

⁷⁰ As per Land & land Reforms manual, lessee has to pay 95 per cent of the market value of the land as Salami (onetime payment) for 99 years lease.

⁷¹ To be filled up by candidates qualifying in the State level Joint Entrance Examination conducted by the West Bengal Joint Entrance Examination Board

started from the academic year 2008-09. Adherence to the above-mentioned stipulation was scrutinised by audit which disclosed various instances of dilution of control and indifference of the department in protecting the interest of the Government as discussed in the succeeding paragraphs.

- **Government's contribution not reflected in the society's accounts:** While according its *post facto* approval of waiver of *Salami* of ₹ 137.53 crore, the Cabinet had directed that the value of the land of (₹ 137.53 crore) was to be treated as capital investment of the Government. However, no revised MoU or Deed of Lease was executed by the department incorporating any enabling clause. Consequently, the Government's contribution in the project was not reflected in the society's accounts. The value of lease-hold land, in the annual accounts of the KPC MCH, was shown as ₹ 2.01 crore only. The department neither took any initiative to ensure proper reflection of its contribution nor did it enquire into reasons for such low projection of land value.
- **Absence of departmental control:** The department did not evolve any control and monitoring mechanism whereby the actual number of free and concessional treatments rendered by KPCMCH could be monitored. Extent of concessions, rates etc. for such concessional treatments were not defined by the department and there was no monitoring in this regard either. The department remained unaware whether the intended benefits were actually extended to the public.
- **Facilities receivable from Nursing College remaining undecided:** One nursing college with capacity of 40 students, and one nursing school⁷² with capacity of 40 students and a KPC School of Nutrition with student capacity of 500, were established (in 2003, 2006 and 2009 respectively) as allied medical institutions within the campus by KPC MCH. Though as per the MOU, it was agreed to decide upon the nature of concessions and facilities to be extended to the Government, no such process was initiated as yet.
- **Ancillary facilities remained non-starter due to encroachment:** Ancillary facilities including a commercially run Business Mall could not be established by KPC Foundation in the sub-leased land of 23.034 acres due to encroachment. Consequently, the objectives of ensuring long term viability of the project through generating incomes from such facilities did not materialise. This should be viewed with the fact that KPC MCH suffered a cumulative loss of ₹ 70.27 crore as of March 2012. The department as well as the society did not take any initiative to free the encroachment and set up ancillary facilities.

3.3.4 Emergency transportation (Ambulance) services

To meet the need for emergency health care, the department decided (November 2004) to set up emergency transportation services by involving reputed NGOs/CBOs⁷³/Trusts etc. to take-up day to day operational management of ambulance services as partners under PPP mode across the State. Accordingly, Government procured 133 ambulances (January - March 2005) under Basic Health

⁷² Sova Rani Nursing College and Sova Rani Nursing School, both at Jadavpur, Kolkata

⁷³ Non-Government Organisation/ Community Based Organisations

Project, while 201 more ambulances were procured under HSDI⁷⁴ during 2006-07 (*Appendix 3.8*). The NGOs/ CBOs/ Trusts were to collect and retain user charges from patient parties as per the rates fixed in the agreement to bear expenditure on operation, maintenance and management of the Ambulance. Government was committed to pay the road tax and insurance premium in respect of such ambulances for the first five years of agreement.

Agreements were to be executed by the District Health & Family Welfare Samiti (DHFWS) with the selected NGOs for an initial term of five years for plying of ambulances to carry emergency and referral patients from villages to the BPHC or PHC and from there to the Rural (RH)/ State General (SG)/ Sub-Divisional (SDH)/ District (DH)/ Tertiary Hospitals (TH) as well as nearest private hospitals as and when needed.

Under 'Nischay Yan' Scheme all Government Ambulances run under PPP scheme alongwith intending ambulances from other sources were to form a pool of ambulances in the district. Such pool was to cater optimally to the requirement round the clock on all days through a call centre named District Control Unit (DCU). In case of transportation of pregnant mother and new born babies, ambulances were not supposed to collect user charges from the patient party. Instead, reimbursement at prescribed rates was to be made from the respective BMOH offices for distance covered for such services.

Status of implementation of the scheme in five test-checked districts⁷⁵ in respect of 93 ambulances revealed the following.

3.3.4.1 Status of agreements/ renewal agreements

- For the ambulances distributed in the first phase, the validity of executed agreements expired in 2010 and for ambulances distributed in second phase, it expired in 2012. It was noticed that, agreements with NGOs in respect of 70⁷⁶ ambulances (75 per cent of 93 ambulances in five test-checked districts) were not renewed. However, the district authorities allowed 22 ambulances from 2010 and 48 ambulances from 2012 to ply without valid agreements.
- Two ambulances in Hooghly⁷⁷ were handed over to NGOs without executing any valid agreement by the district authority. Of the two ambulances the whereabouts of one ambulance was not known to the district or block authorities, whereas, the other ambulance was lying off-road for indefinite period.

⁷⁴ Health System Development Initiative

⁷⁵ Bankura- 23; Purba Medinipur- 25; Nadia- 17, Hooghly- 09 and Birbhum-19

⁷⁶

District	First Phase	Second Phase
<i>Bankura</i>	2	--
<i>Purba Medinipur</i>	12	13
<i>Nadia</i>	--	17
<i>Hooghly</i>	--	9
<i>Birbhum</i>	8	9
Total	22	48

Source: Records of DHS and CMOHs

⁷⁷ Registration Nos. WB 15A/ 4589 and WB 15A/ 4700

3.3.4.2 Whereabouts and present condition of the ambulances

- Whereabouts of ambulances:** It was observed that whereabouts in respect of 39⁷⁸ test-checked ambulances (including seven enrolled as *Nischay Yan*) were not known to the respective district authorities. Neither was there any call record available in the DCU call register in respect of ambulances enrolled as *Nischay Yan* nor did the said ambulances obtain instructions from the concerned BMOHs/ MOs authorising their movements. The prescribed monthly reports which were to be submitted by the NGOs were also not received in the blocks from the concerned NGOs. The district authorities too failed to furnish the status of those ambulances to audit.
- Taking irregular and idle custody of ambulances:** Two ambulances in the Purba Medinipur and one ambulance in Bankura were lying idle within the campus of the respective CMOH offices in damaged condition since long (period of their remaining off-road was not on record).



Off-road ambulances lying within the premises of CMOH office, Purba Medinipur

Off-road vehicle in CMOH, Bankura office

The scheme provided that in case of return of the ambulance by any NGO it should be in road-worthy condition and in case of any damage (apart from normal wear and tear) to the vehicle the cost of repairs was to be recovered from the NGO. No initiatives or correspondence either to assess or to recover the loss to the Government were found to have been taken by the district authorities. Moreover, the standard accessories and equipment supplied with the ambulances were also not recovered.

3.3.4.3 Enrolment of the ambulances as *Nischay Yan*

Though it was mandatory for the Government ambulances running in PPP mode to get enrolled as '*Nischay Yan*' for the district, it was observed that 54⁷⁹ (58 per cent) of the 93 ambulances were not enrolled as '*Nischay Yan*' in the test-checked districts. Agreements for enrolment between the NGOs and the Block authorities in respect of the 21 initially enrolled ambulances in Bankura District were not renewed after March 2013.

3.3.4.4 Control and monitoring

Monthly reports: As per the scheme, the NGOs were responsible for preparing and submitting the necessary ambulance utilisation reports in prescribed monthly report format and other relevant paper work to the Superintendent/ BMOH/ MOIC and to the Block Health Family Welfare Samiti

⁷⁸ Bankura -seven; Purba Medinipur -10; Nadia -eight; Hooghly -five and Birbhum - nine

⁷⁹ Bankura-two; Purba Medinipur-13; Nadia-16; Hooghly-eight; Birbhum-15

(BHFWS) within the stipulated time. Copies of the monthly reports were needed to be submitted to CMOH of the district and the department. It was, however, observed that no reports were available with CMOH or at department level.

Monitoring body: The Superintendent/BMOH/MOIC on behalf of the Block Health & Family Welfare Samiti (BHFWS) was to monitor day-to-day ambulance operation. A monitoring body comprising of BDO, *Sabhapati*, *Swastha Karmadakshya* and Project Officer, Integrated Child Development Services was to periodically review ambulance operations and utilisation during their visits in respective blocks. No evidence of any review on the ambulance operations by the monitoring body was noticed.

3.3.5 Mechanised Laundry Units

With the objective of improving the quality of washing and disinfection of hospital linen as per prescribed norms to minimise potential risk of infection transmission through reused linen washed by conventional manual methods, department accorded administrative approval (December 2004) for establishment of three mechanised laundry units under PPP mode as detailed below:

Table 3.6: Mechanised laundry units under PPP mode

Established at	Zone to cater	Area of space allotted
Baghajatin State General Hospital	Ten hospitals in the South zone	3600 sq. ft.
	Seven hospitals in the Central zone	
Kolkata Medical Colleges & Hospital	Twelve hospitals in the North zone	2500 sq. ft.
Two Hospitals	Three laundry units covering 29 hospitals	

Source: Records of DHS

The units were to cater to 29 specified hospitals situated in and around Kolkata. The private partners were to bear all expenses required for installation of mechanised laundry units including its fixtures and fittings. The units started functioning from September 2005. The agreement was for an initial term of five years renewable for further five years on satisfactory performance. Agreements with the private partners were renewed on November 2010. Scrutiny of records of the three Laundry units revealed the following:

3.3.5.1 Standards not defined and responsibility of disinfection not discharged

Disinfection of linen being the primary objective of the initiative, the Agreement required the private party to define their system of quality assurance and quality management including monitoring the indicators and processes according to acceptable standards with special reference to disinfection and cleanliness. The private party was to provide a report on monthly basis in this regard. However, standards of assurance, management and indicators of quality, neither for disinfection nor for washing and cleanliness, were defined by the private parties.

No monthly reports in this regard were submitted to enable the department to monitor and ensure that standards and processes were followed by the private party for disinfection and washing of the linen.

Such laxity in monitoring had led to numerous complaints from various hospitals regarding poor quality of washing, disinfection, ironing of linen etc. The department, except issuing some caution notices, did not set any standard of

washing and establish any mechanism for monitoring. No step was taken even at the time of renewal of contracts.

3.3.5.2 Non-performance of the washing unit

The private partners were responsible for collecting soiled linen on daily basis from the cluster of hospitals, tagged with each unit and delivery of the same duly washed, ironed and packed. However, records of Baghajatin SGH revealed that services were not rendered by the partner in respect of 11 tagged hospitals for intermittent periods (total 387 months) since 2006-07.

3.3.5.3 Non-adherence to changing norms of bed linen

Test-check of records of three MCHs (NRS MCH, RG Kar MCH and Kolkata MCH) relating to linen sent for washing from all the test-checked MCHs during a period of three months from October 2013 to December 2013 revealed that bed linen were not sent for disinfection and washing following the prescribed norms of thrice a week, with percentage of shortfall ranging between 51 and 56 *per cent*⁸⁰. Thus, cleanliness and prevention of infection were compromised.

3.3.5.4 Extension of undue favour to the private partners

Cost of electricity

The agreement provided that private parties were to install electricity meter and bear the electricity consumption charges for the laundry units. However, they did not install separate electricity service connections. The private partners were allowed to consume electricity from bulk connections of the hospital through a sub-meter and monthly bills for such consumptions were assessed by the concerned PWD (Electrical) Divisions. Based on such assessments, charges were to be recovered from the private partners.

Scrutiny of records maintained by KMCH authority revealed that the hospital authority did not keep any records (except for the month of December 2013 and January 2014) of assessment made by PWD (Electrical) Division and continued paying the electricity bills without proportionate recovery from one agency as assessed by PWD (Electrical) Division. Audit itself verified the records of PWD (Electrical) Division and found ₹ 12.69 lakh recoverable during January 2011 to January 2014⁸¹ from the private partner towards electricity consumption charges of which only ₹ 2.02 lakh was received which was indicative of extension of undue benefit worth ₹ 10.67 lakh to the private partner.

Proportionate electricity charges were recovered from the private partner for two units in Baghajatin SGH as per assessments of PWD (electrical) division. During January 2011 to December 2013, though CESC Ltd. had enhanced their charges (₹ 4.92 to ₹ 6.26), the hospital authorities continued to recover at the rate of ₹ 4.50 per unit (old rate of CESC Ltd.). This resulted in short recovery of ₹ 4.83 lakh towards electricity charges from the private partner.

⁸⁰ Analysis has been carried out conservatively by considering only the day-wise number of beds remaining occupied by patients. Linen, in respect of beds remaining occupied by patients, were at-least to be sent for washing thrice a week.

⁸¹ Records of assessment for previous periods were not available.

Cost of repair and maintenance

As per agreement, the private party was to bear the cost of repairs, renovation, maintenance including any cost of continuous repairs and renovations of the buildings. However, the department accorded sanction of ₹ 20.93 lakh (October 2012) to the PWD for intermediate repairing work within the operational area of the laundry unit and the work was executed by PWD. This was tantamount to undue favour to the private partner.

3.3.5.5 Operation without WBPCB clearance

As per Agreement the laundry units were responsible to obtain specific clearance from the West Bengal Pollution Control Board (WBPCB) and follow the rules as detailed therein. However, the units at Baghajatin State General Hospital, which were to cater to 17 hospitals of South and Central zones, obtained no such clearance of WBPCB. Evidence of any pursuance by the department on this issue was also not noticed. The other agency at KMCH, however, obtained necessary clearance.

3.3.6 Conclusion

It was observed that though the critical success factors for the PPP project were prescribed in its policy documents by the Government, the department fell short in many respects in adhering to these policies to safeguard the public interest and achieve the objectives of the PPP projects.

- In the case of the diagnostic and other medical investigative units set up at MCHs and hospitals of various levels, instances were noticed where agreements were not renewed even after expiry of tenure of initial agreements and private partners were allowed to continue operations. Department and its functionaries failed in exercising adequate monitoring to ensure extension of stipulated free services to BPL patients, engagement of personnel with sufficient qualifications, etc. Veracity of the data furnished by the partners in respect of private cases and appropriateness of amounts deposited as Government's share were not subjected to check.
- Department as well as MCH authorities failed to ensure economy in the operation of PLS of oxygen by not negotiating down the rates of supply of oxygen after expiry of initial period of agreements, though supply was available simultaneously at cheaper CMS rate. Interest of the Government was further compromised by non-installation of gas meters coupled with lack of monitoring on supply and removal of cylinders.
- Though substantial financial relaxation was extended to private partner in setting up the KPC Medical College & Hospitals in the PPP mode, the department failed to firm up suitable monitoring mechanism on its functioning and adequately protect the public interest.

The matter was referred to Government in July 2014; reply had not been received (January 2015).

INFORMATION & CULTURAL AFFAIRS DEPARTMENT

3.4 Unproductive expenditure on an art museum

Decision of the Government in releasing financial assistance to a private trust for construction of an art museum without ensuring availability of funds from other prospective sources lacked justification. As a result, even after almost three to six years from release of ₹ 80 crore, the construction work remained a non-starter rendering the assistance unproductive.

With an aim to restore, conserve and display art objectives through advanced method of restoration and preservation and developing knowledge bank for art and cultural studies, Information & Cultural Affairs (I&CA) Department entered (March 2003) into a Trust Deed with eight private individuals to form a trust called Kolkata Museum of Modern Art (KMoMA). The Government was represented in the Trust by Principal Secretaries of I&CA and Commerce & Industries Departments, Joint Secretary and ex-officio Director of Culture and a representative from Kolkata Municipal Corporation (KMC). The project cost of development of the museum was estimated at ₹ 410 crore. The proposed sources of funding were the Government of West Bengal (₹ 137 crore) and the Government of India (₹ 150 crore), besides corporate sector/ private funding sources (₹ 123 crore). Nothing was, however, available on record to show any financial commitment either from the GoI or from private/ corporate sector.

As per decision taken in a meeting (September 2006) convened by the Chief Secretary, KMC agreed to bear the State Government's contribution and as advised by I&CA Department, deposited (March 2008) ₹ 137.91 crore with the Folk & Tribal Cultural Centre (FTCC), a registered society under the administrative control of the department. Between March 2008 and June 2011, as per instructions of the I&CA Department, ₹ 80 crore⁸² was released by FTCC to KMoMA on their requisitions.

Scrutiny (May 2013 and March 2014) of records of I&CA Department disclosed that KMoMA purchased (April 2008) land from West Bengal Housing Infrastructure Development Corporation Limited (WBHIDCO), a State Government Corporation, for ₹ 15.13 crore with a target of starting construction work in November 2010. On the ground that the Government was a partner in the project, WBHIDCO on the request from the Chief Secretary to the GoWB and Pr. Secretary, I&CA Department (May 2008) waived interest of ₹ 4.54 crore recoverable from KMoMA on account of delay in payment of land cost. Finance (Revenue) Department also waived ₹ 1.07 crore towards stamp duty (₹ 90.75 lakh) and registration charges (₹ 16.63 lakh).

As of March 2014, KMoMA could neither garner funds nor obtain any commitment for the same from GoI, while it managed to receive only ₹ 4 crore from auction sale of paintings donated by artists. Expenditure incurred by KMoMA stood at ₹ 52.50 crore⁸³, while the remaining amount was kept in fixed

⁸² ₹ 21 crore in March 2008, ₹ 4 crore in May 2008, ₹ 10 crore in February 2009, ₹ 5 crore in July 2009, ₹ 5 crore in March 2010, ₹ 5 crore in July 2010 and ₹ 30 crore in June 2011

⁸³ Land - ₹ 15 crore, Architects consultancy fee - ₹ 30 crore, other establishment expenses - ₹ 7.50 crore.

deposit accounts. Ignoring the failure of KMoMA in mobilising funds from other sources and despite non-initiation of construction work, the Government continued to release funds to KMoMA through FTCC's bank account on the recommendation of the Trust members.

Meanwhile, Finance Department expressed (December 2012) its dissatisfaction over functioning of KMoMA⁸⁴. The I&CA department also expressed its concern over the entire financial burden coming upon the State Government. Ultimately, the State Government dissociated (January 2013) itself from the Trust on the ground of lack of progress in work and Trust's inability to tap other sources of funds.

The Trust submitted (May 2013 and January 2014) status reports on progress of work and moved (January 2014) the State Government for re-nomination of Government's representatives. The status reports did not reveal any further progress since Government's dissociation in January 2013, apart from raising of ₹ 1.75 crore⁸⁵ from sale of paintings and laying of the foundation stone in November 2013. As of January 2014, even the work of land filling of low lying portion has not started. I&CA Department, however, re-nominated (February 2014) four representatives⁸⁶ in the Trust.

Decision of the Government in releasing financial assistance to the KMoMA trust without ensuring financial commitments from other prospective sources lacked justification. As a result, after almost three to six years from the release of assistance, the construction work remained a non-starter with little possibility of successful completion of the project unless funds are mobilised from other sources. This has rendered the assistance of ₹ 80 crore and financial relaxation worth ₹ 5.60 crore⁸⁷ unproductive.

MINORITIES AFFAIRS & MADRASAH EDUCATION DEPARTMENT

3.5 Non-functional hostels

Thirteen hostels for minority students involving an expenditure of ₹ 11.34 crore could not be made functional even after four to thirteen years of their sanction leading to non-percolation of desired social benefits.

With a view to removing difficulties faced by Minority girls in pursuing higher studies, owing to dearth of residential accommodation in important towns and cities having such educational facilities, the Minority Affairs & Madrasah Education Department (MAMED) spelt out guidelines for construction of hostels

⁸⁴ Finance Department observed that appointment of Principal Architect and Executive Architect were not done in a transparent manner flouting norms of financial propriety. One of the members of Architectural Committee of KMoMA recommended the name of foreign consultant as Principal Architect, which in turn recommended the name of the member as executive architect for the project. Finance Department further observed that even after regular funding by GoWB, KMoMA could not start construction work of the Art museum, which inter alia warranted cost escalation.

⁸⁵ ₹ 4 crore upto January 2014 minus ₹ 2.25 crore upto December 2012

⁸⁶ Chairman & Managing Director of WBHIDCO, Pr. Secretary of I&CA Department, Commissioner, KMC and Director of Culture

⁸⁷ ₹ 1.07 crore towards waiver of stamp duty and registration charge plus ₹ 4.53 crore waived by WBHIDCO, a Government company, towards interest

for Minority girls. According to the guidelines, construction of hostels was to be completed within the financial year of release of funds, except for unforeseen circumstances.

Scrutiny of records of MAMED showed that in four districts five hostels taken up during December 2000 to March 2010 either remained incomplete (three hostels) or could not be made functional even after completion of construction (two hostels) leading to non-percolation of benefits to the targeted group as discussed below:

Table 3.7: Position of five hostels for Minority girls remaining incomplete/ non-starter

	Name of the block and district	Capacity and date of approval and sanction	Expenditure status	Present status as of August 2014 and audit findings
1	Block-Bhangore-I, South 24 Parganas	Capacity: 58 Administrative approval: ₹ 39.09 lakh in December 2000 ₹ 235.23 lakh in March 2010 Amount sanctioned: ₹ 25 lakh in December 2010 and ₹ 1 crore in March 2010	Amount spent: ₹ 24.18 lakh	Status: Incomplete <ul style="list-style-type: none"> • MAMED accorded administrative approval and sanctioned funds without ensuring availability of encumbrances-free land. Resultantly, selection of land was finalised (February 2007) after a delay of more than six years. • The foundation work commenced in December 2007 and by October 2008 the building was partly completed after incurring an expenditure of ₹ 24.18 lakh. MAMED approved (March 2010) revised estimates for ₹ 2.35 crore and further sanctioned ₹ 1 crore. • The remaining work did not commence due to encroachment of a portion of the land <p>The matter having been pointed out by audit, the department stated (August 2014) that the problem had been sorted out and construction work resumed.</p>
2	Block-Basanti, South 24 Parganas	Capacity: 156 Administrative approval: ₹ 128.83 lakh in March 2000 Amount sanctioned: ₹ 25 lakh in March 2010	Amount spent: ₹ 11.23 lakh	Status: Incomplete <ul style="list-style-type: none"> • On soil exploration, change of design of foundation was felt necessary and accordingly a revised estimate for ₹ 148.84 lakh was prepared. The revised estimate was, however, not approved by MAMED. • The work remained suspended since March 2012. <p>The department stated (August 2014) that District Magistrate, South 24 Parganas had been requested to submit the requirement of funds as per revised plan.</p>

Contd..

	Name of the block and district	Capacity and date of approval and sanction	Expenditure status	Present status as of August 2014 and audit findings
3	Block: Arambagh, Hooghly	Capacity: 192 Administrative approval and financial sanction: ₹ 68.75 lakh in March 2005 and ₹ 19.23 lakh in March 2012	Amount spent: ₹ 76.81 lakh	Status: Incomplete <ul style="list-style-type: none"> The work commenced in 2005. However, it could not be completed (March 2009) owing to delay on the part of the executing agency and thereafter work was stopped due to land dispute. Though the land dispute was resolved (January 2013), the work did not resume as of January 2014. <p>The department while accepting the facts stated (August 2014) that construction work finally resumed and ₹ 76.81 lakh has since been spent and the hostel would be made operational soon.</p>
4	Cooch Behar Town, Cooch Behar	Capacity: 156 Administrative approval: ₹ 173.47 lakh in March 2008 subsequently revised to ₹ 231.57 lakh Amount released: ₹ 231.57 lakh	Amount spent: ₹ 205.68 lakh	Status: Construction completed in September 2013 but non-functional <ul style="list-style-type: none"> The hostel could not be made functional due to non-engagement of NGO for running the same. <p>The department stated (August 2014) that engagement of NGO was being done by District Magistrate, Cooch Behar.</p>
5	Block: Bishnupur, Bankura	Capacity: 80 Administrative approval: ₹ 48.59 lakh⁸⁸ in March 2010 and ₹ 21.65 lakh in November 2013 for construction of boundary wall	Amount spent: ₹ 45.98 lakh on building and ₹ 16.24 lakh on boundary wall	Status: completed and inaugurated (December 2012), but remained non-functional <ul style="list-style-type: none"> Non-functioning attributable to absence of boundary wall. MAMED sanctioned (November 2013) ₹ 21.65 lakh for the boundary wall. <p>The department intimated (August 2014) that the work of boundary wall had been completed recently. The department further stated that the district administration had taken steps to make the hostel operational.</p>
	Total five hostels	Total capacity: 642 Total release: ₹ 539.79 lakh	₹ 380.12 lakh	

Source: Records of MAMED

Thus, due to factors such as sanctioning project without ensuring availability of undisputed land, preparation of estimate without carrying out requisite soil tests, delay on part of the executing agency, non-engagement of NGO for running the hostel facility, etc., five hostels for minority girls could not be completed/functionalised even after four to thirteen years from their approval and release of funds.

Delays in construction and handing over were also noticed in construction of nine hostels for minority students (five for boys and four for girls) in Uttar Dinajpur

⁸⁸ Construction of hostel: ₹35.51 lakh and boundary wall of hostel: ₹13.08 lakh

district for which GoI sanctioned (July 2010) ₹ 9 crore under MSDP. While only one of the hostels was fully functional, the remaining eight were yet to be made functional (August 2014) as indicated in *Appendix 3.9*.

1. Three hostels were completed and handed over to school authorities but apart from security guards, these hostels did not have any other staff for their running. The school authorities contented that the population of minority students in these schools ranged only from 8 *per cent* to 21 *per cent* resulting in lack of demand for them and hence non-occupancy/ scarce occupancy.
2. Two hostels though completed had not been handed over for which reasons were not on record.
3. Two of the hostels could not be made functional due to non-procurement of furniture and non-engagement of required staff for running the same either by Government or by school authorities.
4. Though one hostel was to be completed and made functional during 2011-12, the same was not completed (January 2015).

The above reasons point out to deficiencies in proper assessment of requirement and planning resulting in the hostels remaining unutilised despite incurring an expenditure ₹ 7.54 crore.

Thus expenditure of ₹ 11.34 crore incurred on the construction of the hostels did not yield the desired benefit indicating failure of the department in proper assessment of requirement, planning the construction, ensuring unhindered completion of works, etc.

PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT

3.6 Forfeiture of Finance Commission grants for Panchayati Raj Institutions

The State Government could not avail performance grants of ₹ 142.60 crore recommended by the 13th Finance Commission due to delay in adoption of accounting framework and codification pattern for its PRIs consistent with the Model Panchayat Accounting System inspite of several reminders from GoI.

Thirteenth Finance Commission (13thFC) recommended various Basic and Performance Grants⁸⁹ for Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) starting from 2011-12. The guidelines for these grants stipulated certain pre-conditions⁹⁰ to be fulfilled before release of grants. These pre-conditions *inter-alia* included adoption of accounting framework and codification pattern consistent with the Model Accounting System (MAS) for Panchayats developed (January 2009) by the Ministry of Panchayati Raj, GoI.

⁸⁹ Four sub-categories viz. General Basic Grant (GBG), General Performance Grant (GPG), Special Area Basic Grant (SABG) and Special Area Performance Grant (SAPG)

⁹⁰ i) Preparation of supplement in the State Budget document for PRIs showing details of plan & non-plan wise classification ii) allotment of specific codes to each Zilla Parishad, Block Panchayat and Gram Panchayat consistent with eight digit format prescribed by the Comptroller and Auditor General of India (C&AG) iii) introduction of audit system for all local bodies under Technical Guidance and Supervision of C&AG iv) appointment of independent local body Ombudsman for addressing the complaints of corruption and taking measures thereof v) release of fund to PRIs electronically within stipulated time vi) formulation of qualifications for members of the State Finance Commissions (SFCs) through an Act and vii) enabling local bodies to levy property tax.

These pre-conditions were to be met by the states before the end of a financial year for release of grants for the succeeding financial year, failing which the non-compliant States would be deprived of performance grants and the forfeited share would be distributed amongst performing and non-performing States in a manner⁹¹ defined by the Commission. The State was entitled to General Performance Grant (GPG) of ₹ 166.61 crore for 2011-12 for its PRIs.

Under the MAS, the accounts are classified according to the functions devolved to the PRIs. The State Government, however, maintained the accounts of the PRIs in conformity with the West Bengal Panchayat (Zilla Parishad and Panchayat Samiti) Accounts & Financial Rules 2003 and the West Bengal Panchayat (Gram Panchayat Accounts, Audit & Budget) Rules 2007 from the financial year 2006-07, which did not capture the performance of PRIs in terms of functions devolved to the PRIs. GoI had repeatedly⁹² reminded the State Government for initiation of preparatory steps for compliance to the conditions in good time.

In order to implement MAS, the P&RD Department prepared a coding structure after minor modifications and instructed (March 2012) all PRIs that the accounts should be maintained in the prescribed format from 2011-12 onwards. The department further intimated (June 2012) that to generate the reports required under MAS, the existing accounting software was being modified. Scrutiny (January 2014) of records of Commissioner, P&RD⁹³ West Bengal, however, revealed that the desired mapping of existing accounting frameworks with the National Account Code consistent with MAS did not materialise due to differences in the pattern of maintenance of accounts in Zilla Parishads and Panchayat Samitis. As a result, the State was deprived of General Performance Grant of ₹ 166.61 crore allocated for PRIs for the year 2011-12, except ₹ 24.01 crore received as its share in forfeited quantum⁹⁴ of grant, leading to loss of ₹ 142.60 crore⁹⁵. However, consequent upon compliance to this condition by the State, GoI started releasing instalments of General Performance Grants for PRIs in 2012-13.

Government, while accepting the fact, attributed (February 2014) the delay to some technical problems, for which accounts of Zilla Parishads and Panchayat Samitis were being maintained through IFMS⁹⁶, while that of Gram Panchayats was being maintained through GPMS software. In its subsequent reply, the department intimated (October 2014) that the mapping of heads for Gram Panchayats has been completed, while that of Zilla Parishads is awaited approval in the next MAS meeting. The mapping of Panchayat Samiti accounting heads was, however, in process and was likely to be completed by December 2014. The reply only indicates failure of the State Government in initiating preparatory steps for timely compliance to the conditions, as it was the responsibility of the State Government to address the technical issues involved in mapping the PRI heads of

⁹¹ Fifty per cent of aggregate forfeited amount would be divided amongst of the states (both performing and non-performing) according to PRI shares applicable to West Bengal and the remaining fifty percent of the forfeited PRI performance Grant would be distributed only amongst the states that had complied with the stipulated conditions, in the ratio of their entitlement.

⁹² May 2010, July 2010 and September 2010

⁹³ The Commissioner of Panchayat & Rural Development (P&RD), West Bengal, acts as DDO, to draw the entire grants and transfer them to various local bodies electronically

⁹⁴ Non-performing states were also entitled to the forfeited grants of non-performing states

⁹⁵ ₹ 166.61 crore minus ₹ 24.01 crore

⁹⁶ IFMS: Integrated Financial Management System, GPMS: Gram Panchayat Management System

accounts with National Accounting Code, for which GoI was issuing repeated reminders.

Thus, delay of the Government in adopting accounting framework and codification pattern for its PRIs consistent with the MAS resulted in loss of 13th FC grant of ₹ 142.60 crore meant for PRIs.

SCHOOL EDUCATION DEPARTMENT

3.7 *Avoidable expenditure towards banking service charges*

Delayed initiative of the SE Department in availing the benefits of the modern facilities of electronic transfer offered by the banks led to avoidable expenditure of ₹ 65.95 crore during 2010-13 towards banking service charges. Non-deduction of TDS on banking service charges led to avoidable payment of ₹ 42.16 lakh as penal interest to Tax authorities.

School Education (SE) Department is responsible for administering the elementary and secondary level education in the State, its main functionaries being the Directorate of School Education at (DSE)⁹⁷ the state level and District Inspectors of school for Primary Education (DI,PE) and District Inspectors of School for Secondary Education(DI,SE) at the district level. Besides, there is a District Primary School Council (DPSC)⁹⁸ in each district, which is responsible for running all Government-aided primary schools. Expenditure towards salaries of the teaching and non-teaching staff of primary, secondary schools are borne by the State Government. The Chairperson, DPSC acts as the Drawing and Disbursing Officer (DDO) for payment of salaries to the teaching and non-teaching staff of primary schools. In case of Secondary Education, DI (SE) acts as the DDO in respect of secondary schools located in the district.

Salaries of teaching and non-teaching staff of the schools were disbursed through public sector banks for which each school maintained a special account. On being credited with the requisite amounts in that account, the school would pay each teaching and non-teaching employee by cheque or cash as desired by the employees. The banks, whose services were utilised for payment of salaries, were entitled to get a service charge for collection or clearing of cheques. As per decision (1997-98) of Finance Department, the service charge was fixed at the rate of one *per cent* and 1.25 *per cent* of the total disbursements under primary and secondary education respectively.

After introduction of faster modes of electronic transfer⁹⁹ in banks, State Government decided (August 2009) to pay salaries of its employees compulsorily through their individual bank accounts from October 2009. It was notified that the banks would render the service free of cost without charging any service charge for the purpose. Twenty eight (28) Public Sector banks agreed to extend services of such electronic transfer of funds.

⁹⁷ *having separate wings for Primary Education (PE) and Secondary Education (SE)*

⁹⁸ *with DI (PE) as its ex-officio Chairperson*

⁹⁹ *such as Electronic Clearing System (ECS), Core Banking Solutions (CBS), Electronic Fund Transfer (EFT), National Electronic Fund Transfer (NEFT) and Real Time Gross Settlement (RTGS)*

3.7.1 Delayed initiative by SE Department and its directorate

Though the State Government introduced electronic payment of salary of its staff from October 2009, SE Department took more than one year and a half to instruct (May 2011) the DIs (SE) and Chairpersons of DPSCs to initiate action in this matter. DIs (SE) and DPSCs were to instruct all the school authorities to ensure opening of individual bank accounts by all teaching and non-teaching employees, so that salaries might be credited directly into these accounts with effect from the salary for the month of July 2011 (payable in August 2011).

However, the DSE, DIs (SE) and DPSCs failed to take timely action towards this end as discussed below:

- Test-check of records of DSE (SE) and five¹⁰⁰ DIs (SE) showed that in North and South 24 Parganas, electronic transfer of pay of the teaching and non-teaching staff started with effect from January 2012 and April 2013 respectively, while the remaining three districts were yet to fully shift to e-payment as of February 2014. Scrutiny of records of DIs (SE) of five districts by audit and information furnished by eight other DIs (SE) showed that all 13 districts continued to shoulder/ pay banking service charges. During 2010-13, ₹ 34.96 crore¹⁰¹ was so paid to banks by these 13 districts as service charges.
- DPSCs were also late in taking initiatives towards this end and continued paying service charges to banks after August 2011 (*i.e.* the target stipulated by the SE department for direct credit of salary in the individual accounts of the teachers). Subsequently, orders to stop payment of service charge were issued by DSE (PE) (January 2012) and Finance Department (July 2012). Test-check of five DPSCs and information furnished by five others showed that DPSCs of 10 districts¹⁰² paid banking service charges of ₹ 30.99 crore¹⁰³ during 2010-13 in respect of primary schools under their jurisdictions, which was avoidable.

These were indicative of failure in governance on the part of the School Education Department, which resulted in avoidable expenditure of ₹ 65.95 crore during 2010-13.

The SE Department in its reply (July 2014) stated that since it involved a large number of schools with large number of teachers at remote locations it was a difficult task to bring the same under electronic salary payment system. The reply is not acceptable as electronic salary payment system was to be implemented by the banks and the departmental functionaries were only required to furnish the details of employees and their bank accounts to the implementing banks. Thus, remoteness of the schools did not justify non-implementation of the scheme for almost four years leading to excess expenditure of bank service charges.

3.7.2 TDS and penal interest

As per Income Tax Act 1961, tax was to be deducted at source (TDS) on the turnover commission (which includes banking service charges). SE Department

¹⁰⁰ North 24 Parganas, South 24 Parganas, Hooghly, Murshidabad and Purba Medinipur

¹⁰¹ 2010-11: ₹13.87 crore by 13 districts; 2011-12: ₹11.41 crore by 11 districts; 2012-13: ₹9.67 crore by 10 districts

¹⁰² Information were furnished by five DPSCs, while audit scrutinised records of five other districts' DPSCs

¹⁰³ 2010-11: ₹16.93 crore by 10 districts; 2011-12: ₹12.33 crore by nine districts and 2012-13: ₹1.73 crore by three districts

issued (March 2010) instruction to all the DIs (SE) to deduct TDS at a rate of 10 *per cent* during payment of service charges to the banks. It was noticed in test-check that TDS had been deducted during the payment of service charges on disbursement of school salary only from 2010-11 onwards. Income tax authority, however, claimed (December 2010) penal interest for non-deduction of TDS for 2007-2010. DI (SE), Bardhaman paid ₹ 42.16 lakh as penal interest instead of deducting the same from the service charges payable to the banks.

The department (July 2014) stated that the matter would be taken up with the bank authority and the amount paid as penal interest would be adjusted from the future service charges of the bank.

SCHOOL EDUCATION DEPARTMENT

3.8 *Undue favour extended to contractor in construction of Nivedita Bhawan*

West Bengal Board of Secondary Education extended undue favour to the contractor by allowing irregular price adjustment of ₹ 96.44 lakh in construction of its office building (Nivedita Bhawan).

School Education Department accorded (June 2007) administrative approval to the West Bengal Board of Secondary Education (Board), a body corporate under its administrative control, for construction of an eight storied office building (Nivedita Bhawan) at its premises at Salt lake, Kolkata. The contract¹⁰⁴ for construction of eight storied super-structure was awarded to a contractor for ₹ 6.32 crore. Construction of main building commenced in November 2007 and the work¹⁰⁵ was completed in March 2011 at an expenditure of ₹ 7.29 crore which included cost of ₹ 96.58 lakh towards escalation.

Detailed scrutiny of the escalation cost reimbursed to the contractor revealed that payment amounting to ₹ 96.44 lakh was irregular due to reasons indicated below:

- (i) An amount of ₹ 83.18 lakh was paid towards price adjustment for the first 50 *per cent* of the work value which was not payable as the contract specifically stipulated that no price adjustment would be applicable for the first 50 *per cent* value of the work.
- (ii) Even for value of work subsequent to the first 50 *per cent* it was noticed that an excess amount of ₹ 13.26 lakh was paid as price adjustment due to incorrect adoption of the All India Whole Sale Price Index as detailed in *Appendix 3.10*.

Thus, payment of ₹ 96.44 lakh to the contractor as price adjustment was irregular.

The matter was referred to Government in August 2014; reply is, however, awaited (January 2015).

¹⁰⁴ *The ancillary works like sanitary & sewerage, electrification & power supply, lift installation, fire fighting system, etc. were got done through separate contracts*

¹⁰⁵ *except auditorium to be constructed at the eighth floor of the main building*

**URBAN DEVELOPMENT DEPARTMENT
(KOLKATA METROPOLITAN DEVELOPMENT AUTHORITY)**

3.9 Extra expenditure on procurement of TMT bars

Procurement of TMT bars by KMDA through limited tender instead of open tender enquiry in violation of extant Government rules and orders led to loss of opportunity to save expenditure of ₹ 9.57 crore.

West Bengal Financial Rules¹⁰⁶ read with subsequent orders¹⁰⁷ issued by Finance Department from time to time made it mandatory for different authorities subordinate to the Government to invite open tenders for supply of articles/ stores or for execution of works/ services worth ₹ 1,00,000 (prior to June 2012 the limit was ₹ 20000) or more. Besides, tender notice should always be given due publicity through daily newspapers. It was further stipulated (July 2012) that all Government departments and their subordinate offices¹⁰⁸ publish their tender related information on centralised e-Tender portal if the tender value was ₹ 50 lakh or more.

Kolkata Metropolitan Development Authority (KMDA), a statutory authority under administrative control of Urban Development Department executes many infrastructural projects in areas/ localities falling under its jurisdiction through its different sectors¹⁰⁹. Material sector of KMDA, headed by the Chief Engineer, Material Sector (CEM) is responsible for procurement of construction materials centrally for onward supply to the concerned sectors for implementation of these projects.

KMDA procured 16612.64 tonnes of steel materials¹¹⁰ (TMT¹¹¹ bars) of different sizes¹¹² for ₹ 69.08 crore from February 2010 to August 2012 at rates varying between ₹ 34700 and ₹ 52700 per tonne.

Scrutiny (April 2013) of records of the CEM, KMDA regarding the said procurement revealed that in contravention of the relevant financial rules and Government orders in place, KMDA procured the material through limited tender. For this five companies were enlisted with the approval of the Board of KMDA. As and when requirement for TMT bars arose, KMDA asked these five parties to offer their rates and placed orders on the party quoting the lowest. However, KMDA had no mechanism to ensure that rates offered by these companies were competitive as compared to rates obtained through open tender by other Government organisation. It was seen that through this process 81 *per cent* of total procurement was made from a single company.

It was noted by audit that procurement of the TMT bars was also being done by Public Health Engineering department which followed the process of open

¹⁰⁶ Rule 47 (8) of West Bengal Financial Rules

¹⁰⁷ November 2004, May 2012 and June 2012

¹⁰⁸ including autonomous bodies/ local bodies/ Corporations/ PSUs under their control

¹⁰⁹ Water Supply sector, Traffic & Transportation sector, Ganga Action Plan sector, Area Development sector, Electrical and Mechanical sector, etc.

¹¹⁰ For use in construction of underpass, fly over, bridges, water treatment plant, multi-storeyed buildings etc. executed by KMDA throughout the year

¹¹¹ Thermo Mechanically Treated

¹¹² 8 mm, 10 mm, 12 mm, 16 mm and 25 mm

tendering. It was observed that rates of TMT bar of same specifications obtained by PHE (₹ 34460 to ₹ 48450 per tonne) through open tendering was less than the rates obtained by KMDA through the limited tendering during 2010-13. Applying these lower rates, price of 16612.64 tonnes of TMT bar works out to ₹ 59.51 crore, indicating loss of opportunity by KMDA to save expenditure of ₹ 9.57 crore in procurement of TMT bars. Urban Development Department, which was responsible for enforcing financial orders and economy for its subordinate offices like KMDA, did not issue any directive on this matter.

The CEM stated (April 2014) that KMDA had not opted for procurement of material from open market to ensure quality aspects. In its subsequent reply the CEM stated (August 2014) that the empanelment of supplier was done and procurement process was followed as per approval of the authority of KMDA. The reply was not acceptable as West Bengal Financial Rules apply to all Government Departments and their subordinate offices unless specifically exempted by the Government. No such exemption was, however, found to be granted to KMDA.

While forwarding the response of KMDA to audit, the Urban Development Department also expressed its disagreement to the reply and accepted violation of WBFR in the process and asked for further explanation from KMDA, which was yet to be received (January 2015).

URBAN DEVELOPMENT DEPARTMENT (HALDIA DEVELOPMENT AUTHORITY)

3.10 Undue benefit to a private company on lease premium

Erroneous calculation of weighted average land rate by HDA resulted in under-fixation of lease premium by ₹ 89.55 lakh extending undue benefit to a private company.

A private company approached (September 2009) Haldia Development Authority (HDA) for allotment of 60 acres of land for setting up a Polycarbonate Plant and expansion of its existing Pet Resin Plant situated on a 35 acres of lease held land in *mouza* Basudevpur, Haldia. Accordingly, HDA offered 60 acres of land (20 acres in Basudevpur *mouza* and 40 acres in Paranchack *mouza*) to the company on a lease of 90 years. The Land Allotment Sub Committee¹¹³ of HDA estimated (November 2009) the land rate at ₹ 4.56 lakh per acre for Basudevpur *mouza* and ₹ 22 lakh per acre for Paranchak *mouza* as per basic land rates of 2009 for the areas concerned and recommended (November 2009) a uniform land rate of ₹ 22 lakh per acre for the proposed 60 acres of land. The annual lease rent was fixed at 0.25 per cent of total land premium subject to annual enhancement by five per cent.

The company requested (November 2009) HDA for reduction in the land premium from ₹ 22 lakh per acre to ₹ 15 lakh per acre, which was accepted (December 2009) by HDA on consideration of weighted average land rate (₹ 14.92 lakh per acre)¹¹⁴ of lands situated in these two *mouzas*. Meanwhile, the private company

¹¹³ CEO being the Chairman of the Sub Committee, other members were Assistant Executive Officer (S&L), Assistant Planner-I and Special Officer (Land)

¹¹⁴ $33.93 \text{ acres of land in Paranchak mouza at the rate of ₹ 22 lakh per acre and } 26.07 \text{ acres of land in Basudevpur mouza at the rate of ₹ 5.70 lakh (rate considered in December 2009) per acre; Weighted average rate} = (\text{₹ } 22 \times 33.93 + \text{₹ } 5.70 \times 26.07) / 60 = \text{₹ } 14.92 \text{ lakh per acre rounded off to ₹ 15 lakh per acre}$

amalgamated with one of its subsidiary company to form a new company in July 2010.

It transpired (March 2013) from records of HDA that instead of 60 acres of land, HDA actually leased out (August 2011) 42.24 acres¹¹⁵ of land (29.61 acres in Paranchak *mouza* and 12.63 acres in Basudevpur *mouza*) to the newly formed company at a land premium of ₹ 6.34 crore (42.24 acres at the rate of ₹ 15 lakh per acre). Besides, HDA charged ₹ 0.82 crore (₹ 1.80 lakh per acre for 45.32 acre) from the company as transfer fee for transfer of land from the old company to the newly formed company.

Scrutiny in audit, however, showed that weighted rate of 42.24 acres of land actually leased out should have been ₹ 17.12 lakh per acre¹¹⁶ instead of ₹14.92 lakh as worked out on the basis of 60 acres of land. HDA, however, charged the land premium (₹ 15 lakh per acre) on the basis of weighted valuation of 60 acres of land initially proposed for leasing out and not on the basis of weighted valuation of land (42.24 acres) actually leased out. This led to under-assessment of lease premium by ₹ 89.55 lakh (₹ 2.12 lakh per acre x 42.24 acre), which was an undue favour to the lessee.

Thus, erroneous calculation of weighted average land rate for fixation of lease premium by HDA resulted in undue benefit to the private company and loss of revenue to the tune of ₹ 89.55 lakh.

The CEO, HDA stated (September 2014) that the observation of audit would be brought to the notice of the Board of HDA.

GENERAL

3.11 Cash management in Government Departments

Deficient cash management by DDOs led to cash amounting to ₹ 0.50 crore not being physically available, though included in the cash balance. Non-adherence to the prescribed provisions is fraught with the risk of misappropriation of public money.

West Bengal Treasury Rules (WBTR) provides that:

- No money is to be drawn from the treasury unless it is required for immediate disbursement;
- All financial transactions are to be recorded in the cash book as soon as they occur under proper attestation by the Drawing & Disbursing Officer (DDO);
- Cash book is required to be closed every day and the head of the office is required to physically verify the cash balance at the end of each month and record a certificate to that effect; and
- Bills and date-wise analysis in respect of closing balance are also to be recorded.

¹¹⁵ Possession certificate for 45.32 acres of land was issued in January 2011. Rest of the land measuring 3.08 acres could not be leased out due to land dispute.

¹¹⁶ 29.61 acres of land in Paranchak *mouza* at the rate of ₹22 lakh per acre and 12.63 acres of land in Basudevpur *mouza* at the rate of ₹5.70 lakh per acre; Weighted average rate = (₹22 x 29.61 + ₹5.70 x 12.63)/42.24 = ₹17.12 lakh per acre

Scrutiny of records of 28 DDOs in ten¹¹⁷ districts including Kolkata revealed instances of non-compliance with the above provisions resulting in financial irregularities like misutilisation of undisbursed cash and suspected misappropriation of Government money.

Physical verification of cash conducted at the instance of audit by 28 DDOs during January 2013 to May 2014, revealed that ₹ 50.00 crore were physically available against aggregate closing balance of ₹ 50.50 crore as per the cash books indicating a shortage of ₹ 0.50 crore (as detailed in *Appendix 3.11*). Of this amount, unadjusted vouchers accounted for ₹ 10.05 lakh, lapsed cheques/ drafts/ banker's cheques contributed towards ₹ 3.65 lakh, while ₹ 23.19 lakh represented advances unauthorisedly given from undisbursed cash for various purposes. As the amounts remained outside the cash book, this practice was fraught with risk of serious financial malpractices. Besides, there was shortage amounting to ₹ 13.54 lakh which was attributable to theft/ defalcation/ unexplained cash shortage.

Cases of non-adherence to the provisions of financial rules by DDOs have been pointed out continuously by audit in earlier years. Out of ₹ 0.50 crore, ₹ 0.36 crore (15 DDOs) was also reported in the earlier Reports. However, neither the DDO nor the respective controlling officers could ensure recovery/ replenishment of the shortages or adjust/ settle the issues till date. In some cases, such irregularities continue¹¹⁸ indicating lack of control and monitoring.

Retention of old vouchers as a part of cash balance should be viewed seriously, as possibility of replenishment of cash by drawing bills from treasury against these vouchers is remote. Similarly, immediate actions need to be taken either to adjust or recover amounts advanced to different staff unauthorisedly out of cash balances.

All these irregularities were facilitated by drawal of funds from treasury without need for immediate disbursements and retention of the undisbursed cash by the DDOs.

Thus, non-adherence to the provisions of Treasury and Financial Rules and inadequate internal control over drawal and disbursement of cash by the DDOs continue to be a matter of concern exposing the departments to the risk of misappropriation of public money.

3.12 Lack of response of Government to audit

Principal Accountant General (Audit) (PAG) arranges to conduct periodical inspection of Government Departments to test-check transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with Inspection Reports (IRs) issued to the heads of offices inspected with copies to next higher authorities. Important irregularities and other points detected during inspection, which are not settled on the spot, find place in IRs. Serious irregularities are brought to the notice of the Government by the office of the PAG.

¹¹⁷ North 24 Paraganas (two offices), Kolkata (10 offices), South 24 Paraganas (three offices), Nadia (seven offices), Bardhaman (one office), Paschim Medinipur (one office), Bankura (one office), Murshidabad (one office), Darjeeling (one office) and Uttar Dinajpur (one office)

¹¹⁸ DMs of Uttar Dinajpur, Murshidabad and Darjeeling

Under the Regulations on Audit & Accounts, 2007, the officer in charge of the auditable entity shall send the reply¹¹⁹ to an Inspection Report (IR) within four weeks of its receipt. On intimation of any serious irregularity by Audit, the Government shall undertake *prima facie* verification of facts and send a preliminary report to Audit confirming or denying the facts within six weeks of receipt of intimation. Where the fact of major irregularity is not denied by the Government in the preliminary report, the Government shall further send a detailed report to the Audit within three months of preliminary report *inter alia* indicating the remedial action taken to prevent recurrence and action taken against those responsible for the lapse.

Besides above, Finance Department of Government of West Bengal, issued instructions (June 1982) for prompt response by the executive to IRs issued by the PAG to ensure rectificatory action in compliance with the prescribed rules and procedures and secure accountability for the deficiencies, lapses, etc. noticed during inspections.

A six monthly report showing the pendency of IRs is sent to the Principal Secretary/ Secretary of the department to facilitate monitoring and settlement of outstanding audit observations in the pending IRs.

Inspection Reports issued since 1987-88 up to March 2014 relating to 310 offices under six departments (Health & Family Welfare Department: 198 offices; Food & Supply Department: 26 offices; Refugee Relief & Rehabilitation Department: 17 offices, Housing Department: 26 offices, Information & Cultural Affairs Department: 21 offices and Higher Education Department: 22 offices) disclosed that 2010 paragraphs relating to 626 IRs remained outstanding at the end of March 2014. Of these, 21 IRs containing 22 paragraphs under Health & Family Welfare, Food & Supply, Housing and Higher Education Departments had been lying unsettled for more than 10 years.

Department-wise and year-wise break-up of the outstanding IRs and Paragraphs are detailed in *Appendix 3.12*.

The unsettled IRs contain 266 paragraphs involving serious irregularities like theft/ defalcation/ misappropriation of Government money, loss of revenue and shortages/ losses not recovered/ written off amounting to ₹ 176.20 crore. Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

Table 3.8: Analysis of outstanding paragraphs (₹ in lakh)

Name of the department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
	Para	Amount	Para	Amount	Para	Amount	Para	Amount
Health & Family Welfare	45	295.88	88	3280.94	37	164.73	170	3741.55
Food & Supplies	7	83.64	13	10386.12	3	10.11	23	10479.87
Urban Development	2	1.00	6	374.78	nil	nil	8	375.78
Housing	9	13.65	17	2760.56	4	69.81	30	2844.02
Information & Cultural Affairs	3	5.75	12	112.38	3	9.33	18	127.46
Higher Education	3	7.33	10	40.96	4	3.48	17	51.77
Total	69	407.25	146	16955.74	51	257.46	266	17620.45

¹¹⁹ Even if it is not feasible to furnish the final replies to some of the observations in the audit note or inspection report within the aforesaid time limit, the first reply shall not be delayed on that account and an interim reply may be given indicating the likely date by which the final reply shall be furnished.

Audit committees, comprising the Principal Secretary/ Secretary of the administrative department and representatives of the Finance Department and Audit, were formed in 44 out of 50 Departments under General and Social Sector for expeditious settlement of outstanding Inspection Reports/ paragraphs. Audit Committees were not formed by the remaining six Departments¹²⁰ under General and Social Sector. Of the 44 Departments where audit committees were formed, meeting was held by only one Department [Home (Police)] in September 2013 wherein 12 out of 16 paragraphs discussed were settled. Though other 43 departments constituted Audit Committees, they did not hold any meeting.

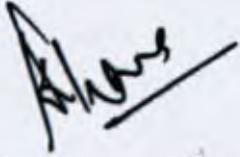
It is recommended that Government should ensure that a procedure is put in place for (i) action against officials failing to send replies to IRs/ paras as per the prescribed time schedule, (ii) recovery of losses/ outstanding advances/ overpayments in a time-bound manner and (iii) holding at least one meeting of each audit committee every quarter.

Kolkata
The 26 MAR 2015


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

Countersigned

New Delhi
The 30 MAR 2015


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

¹²⁰ Food Processing Industries & Horticulture, Mass Education Extension, Fire & Emergency Services, Self-Help Groups and Self Employment, Housing and Paschimanchal Unnayan Affairs

Appendices

Appendix 1.1

(Refer paragraph 1.2, page 1)

Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal

	Departments	Autonomous Bodies*
1	Backward Classes Welfare	Under section 19 (2)
2	Civil Defence	Human Rights Commission
3	Child Development	State Legal Service Authority, West Bengal
4	Planning	19 District Legal Service Authorities
5	Disaster Management	West Bengal Building and Other Construction
6	Finance	Workers' Welfare Board
7	Fire & Emergency Services	Under section 19 (3)
8	Food & Supplies	West Bengal Comprehensive Area Development Corporation
9	Health & Family Welfare	
10	Higher Education	West Bengal Commission for Women
11	Home	West Bengal Heritage Commission
12	Housing	West Bengal Commission for Backward Classes
13	Information & Cultural Affairs	West Bengal Housing Board
14	Jails (Correctional Administration)	Kolkata Metropolitan Development Authority
15	Judicial	
16	Labour	Under section 20 (1)
17	Land & Land Reforms [^]	Siliguri Jalpaiguri Development Authority
18	Law	Santiniketan Shriniketan Development Authority Asansol Durgapur Development Authority
19	Mass Education Extension & Library Services	Digha Shankarpur Development Authority Haldia Development Authority
20	Minorities Affairs & Madrasah Education	Jaigaon Development Authority
21	Municipal Affairs	Burdwan Development Authority
22	Panchayat & Rural Development*	Bhangore Rajarhat Development Authority
23	Parliamentary Affairs	New Town Kolkata Development Authority
24	Personnel & Administrative Reforms	Midnapore Kharagpur Development Authority
25	Public Health Engineering	West Bengal NGRBA Program Management Group
26	Refugee Relief & Rehabilitation	West Bengal State Council of Technical Education
27	School Education	West Bengal Regional School Service Commission (South Eastern)
28	Self Help Group & Self Employment	West Bengal Regional School Service Commission (Western)
29	Sports	West Bengal Central School Service Commission
30	Statistics & Programme Implementation	West Bengal Regional School Service Commission (Northern)
31	Technical Education & Training	West Bengal Regional School Service Commission (Eastern)
32	Urban Development	
33	Women & Social Welfare	West Bengal Regional School Service Commission (Southern)
34	Youth Services	

Besides above, Pr. AG (G&SS Audit) is also responsible for audit of Chief Minister's Office, Legislative Assembly Secretariat and Governors' Secretariat.

- * Excluding • 61 bodies/ authorities substantially financed by the State Government and audited under section 14
• 18 commercial/ quasi-commercial organisations

[^] L & LR Department is the controlling department of District Magistrates and Sub Divisional Officers, which are under the audit jurisdiction of the office of the Pr. AG (G&SSA), West Bengal. All others functionaries under this department are audited by the office of the AG (E&RSA), West Bengal.

* P&RD though under Economic Sector, retained with Pr. AG for functional contiguity with PRI audit.

Appendix 1.1 (Contd.)

**Government Companies/ Corporations under the audit jurisdiction of
Pr. AG (G&SS Audit), West Bengal**

1	West Bengal State Police Housing Corporation Limited (under section 19(1))
2	Kolkata Police Housing & Infrastructure Development Corporation Limited (under section 19(1))
3	West Bengal Essential Commodities Supply Corporation (under section 19(1))
4	West Bengal Film Development Corporation Limited (under section 19(1))
5	West Bengal Women Development Undertaking (under section 19(1))
6	West Bengal Housing Infrastructure Development Corporation Limited (under section 19(1))
7	West Bengal Medical Services Corporation Limited (under section 19(1))
8	Basumati Corporation Limited (under section 19(1))
9	West Bengal Swarojgar Corporation Limited (under section 19(1))
10	The Electromedical & Allied Industries Limited (under section 19 (1))
11	West Bengal Minority Development and Finance Corporation (under section 19(3))
12	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (under section 19(3))
13	West Bengal State Warehousing Corporation (under section 19(3))
14	West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
15	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
16	Director of Brick Production (Manual) (under section 13)
17	Director of Brick Production (Mechanised) (under section 13)
18	Kanchrapara Area Development Authority (under section 13)

Appendix 1.2
(Refer paragraph 1.6, page 4)

Names of the Departments who did not submit suo-motu replies with number of paras/ reviews involved

	Name of the Department	Number of Paras/ reviews involved in reports for the years					Total
		Upto 1997-98	Upto 2007-08	2008-09	2009-10	2010-11	
1	Agriculture	06	08	-	-	-	08
2	Agriculture Marketing	-	-	-	-	01	01
3	Animal Resources Development	-	02	-	01	-	03
4	Backward Classes and Welfare	01	02	-	-	01	03
5	Commerce and Industries	-	01	-	-	-	01
6	Co-operation	-	03	01	-	-	04
7	Development and Planning	-	-	-	01	-	01
8	Finance	04	05	01	-	-	06
9	Finance (Taxation)	-	01	-	-	-	01
10	Fisheries	-	02	-	-	-	02
11	Food and Supplies	-	01	-	01	-	02
12	Forests	-	03	-	-	-	03
13	Health and Family Welfare	26	39	03	02	03*	47
14	Home (Const. and Elec.)	-	02	-	-	-	02
15	Home (Police)	-	08	04	-	02	14
16	Home (Political)	-	01	-	-	-	01
17	Housing	-	03	-	-	02	05
18	Industrial Reconstruction	-	-	-	-	01	01
19	Information and Cultural Affairs	-	02	-	-	01	03
20	Irrigation and Waterways	26	31	01	01	-	33
21	Labour	-	04	-	-	-	04
22	Land and Land Reforms	-	01	-	-	-	01
23	Mass Education Extension	-	01	-	-	-	01
24	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
25	Municipal Affairs	14	19	01	01	-	21
26	Panchayats and Rural Development	04	09	-	-	-	09
27	Paschimanchal Unnayan Affairs	-	-	-	-	01	01
28	Power and Non Conventional Energy Sources	-	01	-	-	01	02
29	Public Enterprises	-	01	-	-	-	01
30	Public Health Engineering	-	01	01	-	01	03
31	Public Works	-	03	01	01	-	05
32	Public Works (Roads)	-	01	-	-	01	02
33	School Education	-	02	-	-	-	02
34	Sports and Youth Services	-	-	03	-	-	03
35	Technical Education and Training	-	01	-	-	-	01
36	Tourism	-	01	-	-	-	01
37	Transport	-	01	-	-	-	01
38	Urban Development	-	01	03	02	03	09
39	Urban Development (KMC)	-	-	01	-	-	01
40	Water Investigation and Development	01	01	-	-	01	02
41	Women & Child Development and Social Welfare	02	05	-	-	-	05
42	Youth Services and Minorities Development and Welfare	-	01	-	-	-	01
	Total	84	169	20	10	19	218

* Includes para No 2.1 of Civil Audit Report No 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving Health & Family Welfare, School Education, Development & Planning, Women & Child Development and Social Welfare, Panchayat & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.

Appendix 1.3

(Refer paragraph 1.6, page 4)

Statement showing significant recommendations of PAC against which Action Taken Notes were outstanding from Departments

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
4.3.3 of AR 2003-2004	48 th PAC Report 2005-2006	PWD and PWD (Roads)	Payment of price escalation by the Executive Engineers ignoring contract provision led to inadmissible payment of ₹ 5.47 crore to contractors.	The department should make due efforts to recover the excess payments on account of price escalation from the contractors as quickly as possible and report to the Committee within six months positively.
2.16 of AR 2000-2001 Vol-2	4 th PAC Report 2006-2007	Municipal Affairs	Lack of accountability in Kolkata Municipal Corporation.	The Committee recommended that Municipal Affairs Department and KMC should undertake a joint enquiry about the financial mismanagement of KMC to identify the persons responsible for the situation and to take punitive actions against them as per the extant rules. The Committee further desired that the department should inform the Committee about the actions taken against the identified persons both in service and/ or retired from service.
3.13 of AR 2000-2001 Vol I	9 th PAC Report 2006-2007	Finance (Taxation)	Unjustified printing of ungummed and unperforated Entertainment Tax Stamps without considering the willingness of the exhibitors to use such stamps resulted in a loss of ₹ 73.14 lakh towards cost of production and their disposal.	It was recommended that the department should investigate as to why the order for printing of ungummed and unperforated Entertainment Tax Stamps was placed in such a large quantity at a time without recording the reasons behind it and should take actions against the person/ persons who would be found responsible in this regard. The Committee also instructed the department to be more careful and rational in dealing with such situations in future.
4.9 of AR 2000-2001 Vol-I	10 th PAC Report 2007-2008	Public Works (Roads)	Though initial technical bid of March 1995 was cancelled and fresh technical bid was opened in August 1996, the EE, 24 Parganas Highway Division paid price escalation with reference to March 1995 (Base month) resulting in excess payment of ₹ 62.29 lakh to the contractor.	The Committee recommended that the department should investigate the matter thoroughly in order to find out the person/ persons responsible for excess payment of ₹ 62.29 lakh and recover the same from the contractor.
4.3.3 of AR 2002-2003	15 th PAC Report 2007-2008	Public Works (Roads)	Arbitrary recommendation made by the Chief Engineer, Public Works (Roads)	Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation.

Year of Audit Report with para number	PAC Report number and year	Name of the department(s)	Gist of the Audit Para	Recommendations of PAC
			Directorate for acceptance of abnormally higher rates than that quoted by the agency in the work of widening and strengthening of Calcutta-Basanti road at 53 KMP to 86 KMP (length 33 Kms) of South 24 Parganas district resulted in undue benefit of ₹ 1.53 crore to the agency.	The Committee also desired that the Commission should be requested to leave no stone unturned to divulge the facts and thereby submit the report within three months.
4.4.12 of AR 2006-2007	21 st PAC Report 2008-2009	Transport	Hoogly River Bridge Commissioners did not pay the tax demanded by Income Tax Department within the specified time limit resulting in avoidable expenditure of ₹ 1.12 crore towards interest payment.	The Committee recommends that the Finance Department should be entrusted with task of conducting enquiry on this financial irregularity in order to fix up the person/persons responsible for the irregularity and resultant loss and the Finance Department should submit the Report thereon within three months.
4.2.3 of AR 2005-2006	36 th PAC Report 2010-2011	Housing	Due to non-compliance of the provisions of EPF Act 1952, West Bengal Housing Board had to sustain loss of ₹ 1.17 crore and a further liability of ₹ 0.94 crore.	The Committee <i>iner alia</i> recommended the following : The Housing department as well as the Board should take prompt and appropriate steps to fix up the responsibilities of the defaulting officials in the instant case for the loss sustained by the Board to the tune of ₹ 1.17 crore and suitable disciplinary as also penal measures be taken against the delinquents.
4.3.2 of AR 2004-2005	38 th PAC Report 2010-2011	Housing	Unauthorised payment of ₹ 1.11 crore to the contractor for execution of additional quantity of tendered items at higher rates.	The Committee <i>iner alia</i> recommended the following : The Housing Department should take immediate steps to fix up the responsibilities of the defaulting officers in the instant case so that appropriate administrative/disciplinary and penal measures may be resorted to, against the delinquent officers without any further loss of time.

Source: PAC Reports

Appendix 2.1.1

(Refer preamble of audit findings after paragraph 2.1.5, page 9)

Recommendations made in paragraph 3.5 of CAG's Report for the year ended March 2005

Sl. No.	Recommendations	Departmental reply (January 2009)	Current findings
1	The State Government should ensure release of its own share to avail GoI assistance in full so that implementation of Modernisation Scheme is not jeopardised.	It may be stated that State's share for the period, 2000-01 to 2005 as stands now is of ₹ 23.94 crore. Sincere steps are being taken for proportionate release of State's Matching share for MPF Schemes.	During 2009-2014, GoI released ₹ 206.55 crore, against which State has released ₹ 274.56 crore. However, individual percentages of central and state shares could not be worked out as state government did not maintain the same. Moreover, funds related to a particular AAP were released in subsequent years, often after a number of years. All the releases have been booked under State Plan grants. <i>(vide paragraph 2.1.7.1)</i>
2	The gap between requirement and supply of modern fighting equipments needs to be bridged.	It is stated that the matter of balancing between requirement and supply of modern fighting equipments are being taken up. For the period from 2001-02 to 2007-08 an expenditure of ₹ 31.39 crore has been made for the purpose. Moreover, it may be stated that during the current financial year 2008-09, an amount of ₹ 19.19 crore has been approved by the GOI towards equipments against our proposal for requirement of ₹ 20.37 crore.	Present audit also indicated persistence of similar situations, as would be evident from the fact that during 2009-14, as against 11605 pieces of arms along with 638,000 rounds of ammunition targeted to be procured as per the AAP, only 6089 arms were received. Besides, there were instances of non-receipt of weapons despite payment, non-procurement of weapons due to improper planning etc. This may be viewed with the fact that in five test check units there was 71 per cent shortage in modern weapons. <i>(vide paragraph 2.1.10.3)</i>
3	The P.T.C. is required to be substantially equipped to provide necessary exposure and practice in modern weaponry to the police personnel.	Necessary measures for equipping PTC for providing expenses and practices of modern weaponry to the Police Personnel have been taken up.	Preparedness of the police force through effective use of modern weapons remains a matter of concern as during 2009-14, out of 16 types of modern weapons used by WBPd and KP, live training was not conducted in respect of nine. <i>(vide paragraph 2.1.11)</i>

Sl. No.	Recommendations	Departmental reply (January 2009)	Current findings
4	Completion of the works already started for providing infrastructure and accommodation should be emphasised.	Necessary steps in this regard are being taken.	<p>There has been no improvement in the position of completion of infrastructure and accommodation. During 2009-14, 160 construction projects were approved, out of which only 10 were completed, while 22 were in progress. Seven projects were dropped and 121 projects could not be started.</p> <p>While constructions of police barracks in LWE affected districts were abandoned, inspite of the initial availability of funds, the Department delayed the construction of quarters for subordinates, though it was the primary objective under MPF.</p> <p>Police housing corporations also fell way behind the desired level of performance parking MPF funds in banks instead of their expeditious utilisation.</p> <p>Construction of Jalpaiguri forensic laboratory remains incomplete even after lapse of nine years from the date of release of funds.</p> <p style="text-align: right;"><i>(vide paragraph 2.1.8)</i></p>
5	Immediate action needs to be taken to activate the Empowered Committee for monitoring and supervision of the progress of the Scheme.	<p>The Empowered committee comprising of Chief Secretary – Chairman</p> <p>Home Secretary – Member</p> <p>D.G. & C.P. – Members</p> <p>for monitoring M.P.F. Schemes is already existing in the Department and meetings are held periodically at the time of approval of M.P.F. and other State Plan Schemes of the Department.</p>	<p>The Department could not produce any record or information relating to meetings held by the Empowered Committee during 2009-14. As such extent of oversight on implementation, which was one of the primary functions of the SLEC, could not be assessed by audit. However, ineffective monitoring would be evident from various instances of violations of scheme stipulations, lack of knowledge with regard to the fate of funds released to various implementing units and the wide gap between the activities planned for and implemented.</p> <p style="text-align: right;"><i>(vide paragraph 2.1.14)</i></p>

Appendix 2.1.2
(Refer paragraph 2.1.7.1, page 12)

Component-wise utilisation of MPF funds during 2009-14 (₹ in crore)

Component	2009-10		2010-11		2011-12		2012-13		2013-14		Total	
	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)	Released	Utilised (per cent)
Construction	32.69	22.05(67)	6.39	1.46(23)	9.83	0	0	0	0	0	48.91	23.51(48)
Mobility	18.83	18.8(100)	16.07	16.07(100)	8.64	7.33(85)	2.79	0.11(4)	0	0	46.33	42.31(91)
Weaponry	4.38	0.06(1)	5.97	5.49(92)	4.30	4.04(94)	0.99	0	1.23	0	16.88	9.59(57)
Equipment	29.22	26.43(90)	25.76	23.83(92)	12.38	11.13(90)	4.29	1.00(23)	0	0	71.66	62.39(87)
Total	85.12	67.34(79)	54.19	46.85(86)	35.15	22.50(64)	8.07	1.11(14)	1.23	0	183.76	137.80(75)

Source: Tabulated from data provided by Home Department, Government of West Bengal

Appendix 2.1.3
(Refer paragraph 2.1.8.5, page 16)

Status of construction undertaken by KPHIDCL**(₹ in crore)**

Sl. No.	Name of work	Amount Sanctioned		Fund released (Central Share)	Progress		Present Status
		Central Share	State Share		Financial	Physical	
1	Construction of one four storied building accommodating eight numbers Type-III Police Quarters for SI/ Sergeant at Gokhale Road, Kolkata	0.60	0.20	0.60	Nil	Nil	A proposal was re-submitted considering G+12 Building consisting of 26 nos. Quarter for SI/ Sergeant amounting to ₹ 4.56 crore. MHA has approved the project for the balance amount of ₹ 3.76 crore in the MPF 2013-14. However, state level approval is yet to be received.
2	Construction of Multi Storied buildings for residential quarters at Plot No. BC - 17 & 18 (in amalgamated shape) at Salt Lake Kolkata.	1.125	0.375	1.125	Nil	Nil	Proposal re-submitted considering G+6 buildings consisting of 12 nos. of quarter for IPS Officers amounting to ₹ 5.72 crore. MHA has approved the balance fund of ₹ 4.22 crore in the MPF 2013-14 considering the construction of residential quarter. However, state level approval is yet to be received.
3	Construction of Multi storied buildings at Traffic Training school (TTS) and addition & alteration of Traffic Guards	0.9375	0.3125	0.9375	Nil	5 per cent	Soil testing completed. Construction of Multi-storied Building at TTS and Haridebpur PS has started. Tender in respect of Patuli PS and Bansdroni PS has been invited.
4	Construction of three numbers newly created (proposed) PS Building	3.375	1.125	3.375	Nil	5 per cent	
5	Interrogation room for STF	0.075	0.025	0.075	Nil	Nil	Details are yet to be received from DCP(I), TP.
6	Purchase of hired premises No. P-57, CIT Scheme No. IV-M, Kolkata for permanent accommodation of Beliaghata Police Station	1.875	0.625	1.875	Nil	Nil	No information has been received from Jt. Commissioner of Police (O).

Source: Records of Home Department and KPHIDCL

Appendix 2.1.4
(Refer paragraph 2.1.10, page 20)

Quantity of Arms approved in Annual Action Plan (AAP) during 2009-10 to 2013-14

MPF year	No. of Weaponry approved in AAPs			Quantity of arms received		
	WB PD	KP	Total	WBPD	KP	Total
2009-10	2220	0	2220	1049	0	1049
2010-11	2180	975	3155	3353	869	4222
2011-12	1505	968	2473	757	61	818
2012-13	1405 + 387*	930 + 710*	3432	0	0	0
2013-14	450	875	1325	0	0	0
Total	8147	4458	12605	5159	930	6089

* Figure related to Megacity

Source: Records of Home Department

Appendix 2.1.5*(Refer paragraph 2.1.12.1, page 24)***Inadmissible items procured by HG Directorate and CID, West Bengal**

Sl. No.	Unit	MPF Year	Name of item	Quantity	Cost (₹ in lakh)
1	Home Guard	2012-13	Vertical Filing Cabinet	10	1.68
2	Home Guard	2012-13	Visitors Chair for DGP & CG	19	2.80
3	Home Guard	2012-13	Visitors Chair 3 Seater	18	2.66
4	Home Guard	2012-13	Office Desk for DIG & SSO	2	1.38
5	Home Guard	2012-13	Sofa for DGP & CG Office	1	0.50
6	Home Guard	2012-13	Centre Table	1	0.12
7	Home Guard	2012-13	Sofa for DGP & CG's anti Chamber	1	0.43
8	Home Guard	2012-13	Centre Table	1	0.07
9	Home Guard	2012-13	Office Table for DGP & CG	1	2.88
10	Home Guard	2012-13	Laptop	2	0.99
11	Home Guard	2012-13	Wifi Solution	1	0.09
12	Home Guard	2012-13	Computer Table	23	1.21
13	Home Guard	2012-13	Computer Chair for all District	23	1.03
14	Home Guard	2012-13	Steel Almirah for all District	23	3.74
15	Home Guard	2012-13	Unitises Table for all District	92	10.30
16	Home Guard	2012-13	Office Chair (Revolving) for all District	46	3.86
17	Home Guard	2012-13	Visitor Chair for all District	460	11.75
18	Home Guard	2009-10	Fax Machine	3	0.32
19	CID, West Bengal	2009-10	Laserjet Colour Printer	4	1.96
		Total		731	47.77

Source: Compiled from records of Home Guard Directorate and CID, West Bengal.

Appendix 2.2.1

(Refer paragraph 2.2.9.3, page 50)

Powers and functions of various authorities and meetings held

Name of authority	Whether government nominee present	Norms for holding meetings	Number of meetings actually held	Significant functions
Court	2009-10:No 2010-11:No 2011-12:No 2012:13: Yes in one meeting 2013-14:No	Three meetings per year in addition to convocation i.e 15 meetings during 2009-14	2009-10:5 (4 held on one day i.e 26.11.2009) 2010-11: 4 (3 held on one day i.e 30.11.2010) 2011-12: Nil 2012-13: 4 2013-14: 2	<ul style="list-style-type: none"> ➤ The Court is the highest authority in the University and it exercises the power; ➤ to establish University Departments, institutions, centres, libraries, laboratories and museums for study and research; ➤ to create and institute Professorships, Readerships, Lectureships, and such posts including posts of officers; ➤ to confer or to withdraw/ cancel degrees, titles, diplomas, certificates; ➤ to confer honorary degrees or other academic distinctions and ➤ such other powers as provided by or under the Burdwan University Act.
Executive Council	2009-10:No 2010-11:No 2011-12:No 2012-13: Representative of Higher Education Department and Director of Public Instruction present twice and once respectively 2013-14: Representative of Director of Public Instruction present once.	24 meetings per year	2009-10:17 2010-11:18 2011-12:1 2012-13:13 2013-14:8	<ul style="list-style-type: none"> ➤ The Executive Council (EC) is the principal decision making authority for day to day administration of the University and it exercises the power; ➤ to initiate proposals for the making of Statutes and Ordinances; ➤ to recommend to the Court after consulting the respective Faculty Councils for Post-Graduate Studies, establishment of University Departments; ➤ to establish, maintain, manage and recognise Halls and Hostels; ➤ to appoint teachers, officers and employees of the University and ➤ to fix their emoluments and define their duties, to pass appropriate orders regarding affiliation of a college or an institution and such other powers as provided by or under the Burdwan University Act.

Name of authority	Whether government nominee present	Norms for holding meetings	Number of meetings actually held	Significant functions
Faculty Council	Government nominee not required	Arts: Six meetings per year	2009-10: 4 2010-11: 5 2011-12: 2 + 1 (Joint meeting) 2012-13: 2 + 1 (Joint meeting) 2013-14: 2	<ul style="list-style-type: none"> ➤ To make proposals to the EC for <ul style="list-style-type: none"> ➤ establishment of University Departments; ➤ promotion of Research; ➤ to hold and conduct University exams and to approve and publish results; ➤ to inspect the affairs of any Department or any College; ➤ to have general supervision over the Boards of studies attached to each Council; ➤ to submit each year its annual report to the EC; ➤ to frame rules relating to the courses of Post Graduate studies and division of subjects in regard thereto.
		Science: Six meetings per year	2009-10: 1 2010-11: 4 2011-12: 1 + 1 (Joint meeting) 2012-13: 2 + 1 (Joint meeting) 2013-14: 1	
Post-Graduate Board of Studies	Government nominee not required	--*	--*	<ul style="list-style-type: none"> ➤ to recommend the course to study including the syllabi; ➤ to recommend the names of Papers Setters, Moderators, Examiners etc.
Council for Under-Graduate Studies	Government nominee not required	Six meetings annually	2009-10: 4 2010-11: 8 2011-12: 2 2012-13: Nil 2013-14: Nil	<ul style="list-style-type: none"> ➤ to recommend to the EC the affiliation of a college; ➤ to ensure annual inspection of colleges; ➤ to ensure general supervision of the colleges to ensure that the conditions of affiliations are properly fulfilled; ➤ to recommend to the EC the disaffiliation of any college; ➤ to approve the annual report of the activities of the Council during the previous year and submit the same to the EC; ➤ to have general supervision over the Boards of studies attached to the Council; ➤ to frame rules relating to the courses of UG studies and the division of subjects in regard thereto.
Under-Graduate Board of studies	Government nominee not required	--*	--*	<ul style="list-style-type: none"> ➤ to recommend the courses of study including syllabi, distribution of papers; ➤ to make recommendation relating to improvement in method of teaching, study and examinations.

* There are several Post-Graduate Boards of Studies and Under-Graduate Boards of Studies, as there are separate boards for each subject

Source: Records of Burdwan University

Appendix 2.3.1

(Refer paragraph 2.3.1, page.53)

Statement showing Programme Fund status

(₹ in crore)

Year	Opening balance	Received from		Total available funds	Expenditure from		Total Expenditure (per cent)	Closing balance
		GoI	State		GoI	State		
			245.64			199.16	199.16 (81)	46.48
2010-11	46.48	488.74	205.6	740.82	408.03	205.14	613.17 (83)	127.65
2011-12	127.65	328.83	351.61	808.09	332.75	257.28	590.03 (73)	218.06
2012-13	218.06	626.99	261.28	1106.33	654.37	355.63	1010.00 (91)	96.33
2013-14	96.33	532.08	486.05	1114.46	572.59	510.85	1083.44 (97)	31.02
Total (2010-14)		1976.64	1304.54	3526.82	1967.74	1328.9	3495.80	

Source: Accounts of NRDWP *Interest earned during 2009-14: ₹91.91 crore

Statement showing Support Fund status

(₹ in crore)

Year	Opening Balance	Receipt from GoI fund	Expenditure from GoI fund (per cent)	Closing Balance
2009-10	4.95	2.99	1.61 (20)	6.33
2010-11	6.33	10.45	4.42 (26)	12.36
2011-12	12.36	13.68	7.93 (30)	18.11
2012-13	18.11	19.25	11.47 (31)	25.89
2013-14*	25.89	35.11	40.50 (66)	20.50
Total		81.48	65.93 (76)	

Source: Accounts of NRDWP

*Provisional figures

Appendix 2.3.2
(Refer paragraph 2.3.2, page 53)

Responsibilities of various organisations/ agencies created under NRDWP

	Name of organisation	Responsibility	Actual functional status
1	State Water and Sanitation Mission (SWSM)	Convergence of water supply and sanitation; Coordination with various State Government Departments and other partners in relevant activities; Monitoring and evaluation of physical and financial performance and management of the water supply and sanitation projects; Integrating communication and capacity development programmes for both water supply and sanitation; Maintaining the accounts and carrying out the required audits for the accounts.	SWSM issued utilisation certificates to Central Govt. for sum issued to Zilla Parishads without getting documentary evidence for creation of spot sources. Monitoring and evaluation of physical and financial performance was not done.
2	State Level Scheme Sanctioning Committee (SLSSC)	Approval of Annual Action Plans indicating habitations to be targeted and schemes to be taken up. The Committee should invariably review the functioning/ performance of existing water supply schemes for availability of potable drinking water in adequate quantity in the rural habitations of the State.	SLSSC failed to ensure that the new works were executed as approved by them and performance/ functioning of the commissioned schemes were not reviewed to ensure the desired service level and quality of water.
3	State Technical Agency (STA)	SWSM will identify reputed Technical Institutions to be designated as State Technical Agencies (STA). STA will assist the State Department to plan and design scientifically sound and cost effective rural water supply schemes with special emphasis on sustainability of the source and system. It will also evaluate and scrutinise major/ complicated water supply schemes as assigned by the SLSSC/ PHED for consideration under SLSSC.	STAs assistance to ensure sustainability and cost effectiveness of schemes was not availed of by the Department.

	Name of organisation	Responsibility	Actual functional status
4	Water and Sanitation Support Organisation (WSSO)	WSSO under SWSM will act as a facilitating agency and would function as a bridge between the PHED/ Board and the Community Organisations, assisting the PRIs and VWSCs to prepare water security plan and plan, implement and maintain Rural Water Supply (RWS) projects based on the water security plan. It will take up evaluation studies, impact assessment studies, MIS and computerisation programmes, GIS mapping and online monitoring systems, including those for water quality monitoring & surveillance.	WSSO failed to form VWSC to plan, implement and maintain RWS projects based on water security plan. It did not take up any impact assessment studies. Water quality was not monitored properly and effective steps to provide safe and potable drinking water to rural population were not taken by WSSO.
5	District Water and Sanitation Mission (DWSM)	SWSM will function under the supervision, control and guidance of Panchayat/ Zilla Parishad. It will be responsible for formulation, management and monitoring of projects and progress on drinking water security and total sanitation in rural areas; scrutiny and approval of the schemes submitted by the Block Panchayat/ Gram Panchayat, capacity building and convergence activities.	Government formally constituted these in November 2009 and further modified the constitution in January 2012 with the direction to conduct first meeting of DWSM and VWSC and to open separate bank accounts within one month. These were found not constituted in any of the six test checked districts. By-laws under the State Panchayat Raj Act, as required, were not framed to regulate functions of VWSCs. No measures were taken to ensure transfer of assets to PRIs for vesting responsibility of O&M and empowering PRIs to charge for service provided.
6	Village Water and Sanitation Committee (VWSC)	VWSC was responsible for planning, designing, and implementing all drinking water and sanitation activities; providing facts and figures to the Gram Panchayat for reviewing water and sanitation issues, providing inputs for the Village Water Security Plan; ensuring community participation and decision making in all phases of scheme activities; operation and maintenance of commissioned schemes, etc.	No VWSC was formed till date (Aug 2014).

Source: NRDWP guidelines and records of PHED and test checked divisions

Appendix 2.3.3

(Refer paragraph 2.3.8.1, page 62)

Targets vis-a-vis various measures adopted under Arsenic Sub-Mission

Scheme/ (Term)	No. of scheme (Target)	Achievement	Target Population (Rural) (in lakh)	Population covered (Rural) (in lakh)	Remarks
A) Pre-Bharat Nirman measures					
i) New Spot Replacement tubewells (Short term)	1903	1981	4.71	4.95	Since 1996, the Department used ARP ¹ 's developed in-house, with an efficiency of 92-97 per cent. However, without adopting the same for large scale implementation, the Department, spent four years' time (2007-11) for technology upgradation. In July 2011, Expert Committee under STA approved a modified ARP model developed by the Planning Circle of the Department successfully with 100 per cent efficiency. None of the ARP was, however, installed till July 2014.
ii) New hand pump fitted tube wells at deeper aquifer (Short term)	6000	6033	20.09	20.09	
iii) Ring wells(Short term)	288	166	0.71	0.41	
iv) Arsenic Treatment Unit (ATU) with existing hand pump fitted tube well (Mid term)	2476	2396	6.19	5.99	
v) Big Dia Tube well (Mid term)	8	8	1.20	1.20	
vi) ARP in existing ground water based schemes	12	12	1.90	1.90	
vii) Surface Water based Piped water supply scheme (Long term)	5	5	26.23	26.23	
Total	10677	10601	61.03	60.77 (99.6 %)	
B) Measures under Bharat Nirman					
New Ground Water Based PWSS with Arsenic Removal Plant (Mid term)	338	171	41.35	14.30 (35 %)	
ARP in existing ground water based schemes (Mid term)	165	Nil	36.62	Nil	
Surface Water Based PWSS (Long Term)	12	5	52.67	10.56 (20 %)	
Total	515	176 (34 %)	130.64	24.86 (19 %)	

Source: Status Report of Arsenic Submission brought out by the PHE Department

¹ Sujapur-Sadipur Model for large PWSS and Gobardanga model for small PWSS

Appendix 2.3.4
(Refer paragraph 2.3.9.2, page 68)

Details of cases where pipe lines remained damaged for several months

Name of district	Name of division	Reasons for damage	Length of Pipe line damaged (meter)	Estimated cost of repair (₹ in lakh)	Affected people (nos. approx.)	Period of stoppage of water supply
Nadia	Nadia Division	Road construction activities by other Departments	3320	44.98	6518	March 2010 onwards
	Nadia Arsenic Division - I	Road construction activities by PWD and West Bengal State Rural Development Agency (WBSRDA)	21427	192.18	18234	Various periods starting from January 2013 onwards
	Nadia Arsenic Division - II	Works under Nadia Zilla Parishad	10160	56.73	16040	Various periods starting from June 2012 onwards
24 Pgs. (S)	Alipur Division	Road widening/ construction activities by other Departments	171651.9	740.36	55400	Various periods starting from May 2009 onwards
	24 Parganas (S) Water Supply Division - I	Road construction activities by PWD and P&RD Departments	75835	768.00	172100	Not mentioned
Medinipur	Medinipur Division	Road construction activities by PWD and WBSRDA, Paschimanchal Unnayan Parishad, National Highway authority	25972	233.33	37890	Various periods starting from August 2007 onwards
Murshidabad	Murshidabad Division	Road construction activities by PWD and WBSRDA	27200	135.25	63900	Various periods starting from July 2013 onwards
Coochbehar	Coochbehar Division	Not on record	27576	106.77	12783	Various periods starting from June 2013 onwards
	TOTAL		363141.9	2277.6	382865	

Source: Records of test checked divisions

Appendix 2.4.1
(Refer paragraph 2.4.1, page 74)

(A) Department-wise list of Schemes and Acts for protection and welfare of girl child

Department	Schemes implemented	
	specifically for girl children	for children in general
Women & Child Development and Social Welfare (WCD&SW) Department	<ul style="list-style-type: none"> • Rajiv Gandhi Scheme for Empowerment of Adolescent Girls – SABLA • Ujjawala Scheme • Kanyashree Prakalpa 	<ul style="list-style-type: none"> • Integrated Child Protection Scheme (ICPS) • Cottage Scheme for Destitute Boys and Girls (6-18 years) • Juvenile Justice (Care and Protection of Children) Act, 2000 • Prohibition of Child Marriage Act, 2006
Health & Family Welfare (H&FW) Department	<ul style="list-style-type: none"> • Implementation of Pre-conception & Pre-natal Diagnostic Technique (PC-PNDT) Act. 	--
School Education (SE) Department	<ul style="list-style-type: none"> • Kasturba Gandhi Balika Vidyalaya (KGBV) • National Programme for Education of Girls at Elementary Level (NPEGEL) • National Scheme of Incentive to Girls for Secondary Education • Incentive Scheme for Girl Student of class IX to XII 	--
Minority Affairs and Madrasah Education (MAME) Department	<ul style="list-style-type: none"> • Incentive to poor girl students of Madrasahs (Class IX – XII) • School dress for poor girl students of the Madrasahs (Class I – VIII) 	<ul style="list-style-type: none"> • Centrally Sponsored Pre-Matric Scholarship to the students of Minority Communities (30 per cent for Girl student) • Central Scheme of Post-Matric Scholarship to the Students of Minority Communities (30 per cent for Girls)
Labour Department	--	<ul style="list-style-type: none"> • Child Labour (Prohibition and Regulation) Act, 1986
Home Department	--	<ul style="list-style-type: none"> • Protection of Children from Sexual Offences (POCSO) Act, 2012

(B) Brief description of the schemes

	Name of Scheme/ Act (Operating Department)	Scheme/ Act in Brief
Schemes		
1	Kanyashree Prakalpa	<p>Kanyashree Prakalpa is a conditional cash transfer scheme with the aim of improving the status and well-being of the girl child in West Bengal by incentivising schooling of all teenage girls and delaying their marriages until the age of 18, the legal age of marriage.</p> <p>The scheme has two components namely annual Scholarship of ₹ 500 and one time grant of ₹ 25,000. The Annual Scholarship is for unmarried girls aged 13-18 years enrolled in classes VIII-XII while the one-time grant is for girls turned 18 at the time of application, enrolled in government recognised regular or open school/ college or pursuing vocational/ technical training or sports activity or is an inmate of Home registered under J.J. Act 2000.</p>
2	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls – SABLA	<p>Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (AG) – SABLA, a centrally sponsored scheme, aims to improve nutrition and health status of adolescent girls aged 11-18 years, equip them with life skills, health and hygiene and mainstream them to formal schooling. The scheme is implemented using the platform of ICDS Scheme through Anganwadi Centers (AWCs).</p> <p>It has an integrated package of services viz. i. Nutrition provision, ii. Iron and Folic Acid (IFA) supplementation, iii. Health check-up and Referral services, iv. Nutrition & Health Education (NHE), v. Counseling/ Guidance on family welfare, ARSH, child care practices and home management, vi. Life Skill Education and accessing public services and vii. Vocational training for girls aged 16 and above under National Skill Development Program (NSDP).</p> <p>In West Bengal, the scheme was introduced in 2011 with central support to cover six districts —Coochbehar, Jalpaiguri, Malda, Nadia, Kolkata and Purulia.</p>
3	Kasturba Gandhi Balika Vidyalaya (KGBV)	<p>Kasturba Gandhi Balika Vidyalaya (KGBV) is a scheme launched in July 2004, for setting up residential schools at upper primary level for girls belonging predominantly to the SC, ST, OBC and minority communities is a part of Sarva Shiksha Abhiyan from April 2007. The scheme is being implemented in educationally backward blocks of the country where the female rural literacy is below the national average and gender gap in literacy is above the national average. The scheme provides for a minimum reservation of 75 per cent of the seats for girls belonging to SC, ST, OBC or minority communities and priority for the remaining 25 per cent, is accorded to girls from families below poverty line.</p>
4	National Programme for Education of Girls at Elementary Level (NPEGEL)	<p>The National Programme for Education of Girls at Elementary Level (NPEGEL), is a focused intervention under Sarva Shiksha Abhiyan, to reach the “hardest to reach” girls, especially those not in school. Launched in July 2003, it provides additional support for enhancing girl’s education over and above the investments for girl’s education through normal SSA interventions. The programme provides for development of a “model school” in every cluster with more intense community mobilisation and supervision of girls enrolment in schools. Gender sensitisation of teachers, development of gender-sensitive learning materials and provision of need-based incentives like escorts, stationery, workbooks and uniforms are some of the endeavours under the programme.</p>
5	National Scheme of Incentive to Girls for Secondary Education	<p>The scheme aims to promote enrollment of SC/ ST girls at secondary stage, who passed Class VIII and subsequently drops out for various socio-economic reasons. It intends to establish an enabling environment to reduce drop outs and to ensure their retention in secondary schools up to 18 years of age. To be eligible for the benefit under the scheme; girls should be unmarried and should be below 16 years of age on joining Class IX.</p>

	Name of Scheme/ Act (Operating Department)	Scheme/ Act in Brief
Schemes		
6	Incentive Scheme for Girl Student of class IX to XII	The State Govt. introduced Incentive Scheme for Girls studying in Classes IX to XII to all girls of BPL ration card holder families and of families covered under the Labour Department's Provident Fund scheme for unorganised workers and that for agricultural labourers. The scheme aims to retain girl students, reduce drop outs and encourage girl students to pursue higher studies.
7	Centrally Sponsored Pre-Matric Scholarship to the students of Minority Communities (30% for Girl student)	Under this, admission fee, tuition fee and maintenance allowance at stipulated rates are given to minority students who have passed previous year's examination with 50 <i>per cent</i> marks.
8	Central Scheme of Post Matric Scholarship to the Students of Minority Communities (30% for Girls)	Under this, admission fee, tuition fee and maintenance allowance at stipulated rates are given to minority students who have passed previous year's examination with 50 <i>per cent</i> marks and annual income not exceeding ₹ 2 lakh.
9	Incentive to poor girl students of Madrasahs (Class IX – XII)	This scheme provides incentives at the rate of ₹ 1200 per year per student to the poor girl students studying in Madrasahs in pre-matric (class IX-X) and post-matric (class XI-XII) classes.
10	School dress for poor girl students of the Madrasahs (Class I – VIII)	This scheme provides ₹ 400 for purchasing two sets of school dress for poor girl students studying class I to VIII in Madrasahs.
11	Integrated Child Protection Scheme (ICPS)	ICPS is a centrally sponsored scheme aimed at building a protective environment for children in difficult circumstances, as well as other vulnerable children, through Government-Civil Society Partnership. ICPS would institutionalise essential services and strengthen structures, enhance capacities at all levels, create database and knowledge base for child protection services, strengthen child protection at family and community level, ensure appropriate inter-sectoral response at all levels. Activities include Emergency outreach service through 'CHILDLINE', Open shelters for children in need in urban and semi-urban areas, Family based non institutional care through sponsorship, foster-care, adoption and after-care, providing institutional services like shelter homes, children's homes, etc.
12	Ujjawala Scheme	Ujjawala, a comprehensive centrally sponsored scheme for women and children, aims to <ul style="list-style-type: none"> • prevent trafficking of women and children for commercial sexual exploitation through social mobilisation and involvement of local communities, awareness generation programmes, generate public discourse through workshops/ seminars and other innovative activity; • facilitate rescue of victims from the place of their exploitation and place them in safe custody; • provide rehabilitation services both immediate and long-term to the victims by providing basic amenities/ needs including counseling, legal aid and vocational training; • facilitate re-integration of the victims into the family and society at large; • facilitate repatriation of cross-border victims to their country of origin

	Name of Scheme/ Act (Operating Department)	Scheme/ Act in Brief
Schemes		
13	Cottage Scheme for Destitute Boys and Girls (6-18 years)	<p>Cottage scheme for destitute children, introduced in 1975 as a centrally sponsored scheme to provide institutional services—shelter, food, clothing, education, medical care etc. to destitute children had been transferred to State Sector Scheme in 1992 and since then 90 <i>per cent</i> of the entire cost of the programme is borne by the State Govt. and remaining 10 <i>per cent</i> by NGO.</p> <p>The scheme is meant for destitute children who have attained the age of six years but not crossed 18 years of age. Under this scheme, a unit of an institution with a capacity of 25 destitute children shall be called a ‘Cottage’ and will be provided with food, lodging, education, treatment, clothing, beddings, vocational training, etc. to ensure wholesome growth and development of the child.</p>
Acts		
14	Implementation of Pre-conception & Pre-natal Diagnostic Technique (PC-PNDT) Act.	<p>Pre-Conception and Pre-natal Diagnostic Technique Act, 1994 envisages renewed and concerted efforts by government and civil society, including efforts to address the deeply rooted gender discrimination against women and girls which lies at the heart of sex selection. The Act was enacted to check female foeticide. Rules have also been framed under the Act. Section 6(b) of the Act prohibits determination and disclosure of the sex of foetus. Further, this Act mandates under Section 3(1) compulsory registration of all diagnostic laboratories, ultrasound clinics and genetic counseling clinics with the Government.</p>
15	Juvenile Justice (Care and Protection of Children) Act, 2000	<p>This is the primary Act intended for protection of children in India. It has two target groups-children in need of care & protection and juveniles in conflict with law. The Act provides for proper care, protection and treatment of the target group by catering to their development needs and by adopting a child-friendly approach in the adjudication and disposition of matters in the best interest of children and for their ultimate rehabilitation through various institutions established under this enactment.</p>
16	Prohibition of Child Marriage Act, 2006	<p>The Act to provide for the prohibition of solemnisation of child marriages. The Act provides for appointment of Child Marriage Prohibition Officers to prevent child marriage.</p>
17	Child Labour (Prohibition and Regulation) Act, 1986	<p>The Act prohibits working of children less than 14 years of age in hazardous works as defined under Part-A and Part-B of the Schedule to the Act. The Act provides for appointment of Inspectors to secure compliance with the provisions of the Act.</p>
18	Protection of Children from Sexual Offences (POCSO) Act, 2012	<p>This Act prohibits various sexual offences against children and provides for punishment of accused for various sexual offences on children.</p>

Source: Respective scheme documents

Appendix 2.4.2
(Refer paragraph 2.4.5, page 76)

List of USG centres the licences of which expired

Sl. No.	Name of the USG Centers	Place	Registration No.	Expiry Date of validity	Unregistered period upto August 2014 (months approx.)
1	Mediscan	Hakimpara	6/USG/JAL	28.02.2007	90
2	Eveland Clinic Pvt. Ltd.	Hakimpara	8/USG/JAL	15.08.2009	60
3	Marina Medical Centre	Hakimpara	9/USG/JAL	23.07.2012	25
4	Marina Sonography	Alipurduar	3/USG/APD	28.02.2012	30
5	Jiban Suraksha Diagnostic Center	Falakata	1/USG/FKT	21.06.2010	50
6	NF Railway	Alipurduar	4/USG/APD	29.05.2007	87
7	NJP Railway Hospital	Jalpaiguri	2/USG/RAJ	31.10.2007	82
8	S B Diagnostic	Siliguri	4/USG/RAJ	31.05.2012	27
9	Rama Diagnostic Centre	Malbazar	2/USG/MAL	30.04.2012	28
10	Atrium Diagnostic & Health Care Service Pvt. Ltd.	Ganpat Plaza	5/USG/RAJ	27.01.2014	7

Source: Data provided by Chief Medical Officer of Health

Appendix 2.4.3

(Refer paragraph 2.4.6.1, page 77)

Nutrition provided in test-checked districts

Districts	No. of ICDS Project	No. of Eligible AGs	RTE provided			
			No. of projects	AGs	Period	Duration
Malda	16	125591	16	86519	04/12 to 07/12	4
			9	63677	11-12 / 12-12 / 01-13	1
			5	44635	11-12 to 12-12 / 12-12 to 01-13,	2
			1	6440	11-12 to 01-13	3
			1	10839	10-12 to 01-13	4
Coochbehar	12	74721	7	43897	06/12 to 07/12 or 05/12 to 06/12	2
			5	28281	11-12 / 12-12	1
			7	46440	11-12 to 12-12 / 12-12 to 01-12	2
Jalpaiguri	15	120427	2	19140	06/12 to 07/12	2
			9	56270	12-12 / 01/13 / 02-13 / 03-13,	1
			1	6114	01-13 to 02-13	2
			1	10074	01-13 to 03-13	3
Purulia	21	120235	4	47969	12-13 to 03-13,	4
			15	87693	11-12 to 12-12	2

Source: Records of test checked District Projects Officers

Appendix 2.4.4

(Refer paragraph 2.4.6.2, page 79)

Life Skill Education and Nutrition Health Education provided in test checked districts

Name of the District	No. of Projects	Life Skill Education				Nutrition Health Education			
		2010-11	2011-12	2012-13	2013-14	2010-11	2011-12	2012-13	2013-14
Malda	16	-	16	5	7	-	16	6	7
Coochbehar	12	-	-	12	12	-	-	12	12
Purulia	21	-	-	21	21	-	-	21	21
Jalpaiguri	15	-	-	15	7	-	-	15	8

Source: Records of test checked District Projects Officers

Appendix 2.5.1*(Refer paragraph 2.5.5, page 91)***List of test checked hospitals**

Sl. No.	Medical College Hospital
1	North Bengal MCH
2	Kolkata MCH
3	Kolkata National MCH
4	SSKM Hospital Kolkata
Speciality Hospitals	
5	Dr. B.C. Roy Post Graduate Institute of Paediatric Sciences (Phoolbagan & Beliaghata Campus)
6	Lady Dufferin Victoria Hospital
7	Regional Institute of Ophthalmology
District Hospitals	
8	Bishnupur DH, Bankura
9	Asansol DH, Bardhaman
10	Darjeeling DH, Darjeeling
11	Hugli DH, Hugli
12	Barasat DH, North 24-Parganas
13	Sadar Hospital, Purulia
14	Raiganj DH, Uttar Dinajpur
Sub Divisional Hospitals	
15	Bolpur SD
16	Gangarampur SD
17	Kalimpong SD
18	Arambag SD
19	Chanchal SD
20	Haldia SD
21	Raghunathpur SD
22	Baruipur SD

Appendix 2.5.2
(Refer paragraph 2.5.7.1, page 94)

Modules and sub-modules under HMIS and status of their implementation in 18 hospitals where HMIS is operational

Module	Purpose	Sub-module	Number of hospitals with sub-modules		Risk in the Business process in case the module was not running
			Functional	Non-functional	
Charge Collection Module	<ul style="list-style-type: none"> To capture charge of all the patients, be it free or paying which could enable the department to use as an instrument to measure the service provided in each hospital. To have proper control over the financial management of the hospital collection and prevent probable misuse of fund, fraudulent practices etc. 	Charge Collection-Receipt Entry	16	2	<ul style="list-style-type: none"> Total collection at a given point of time could not be ascertained; Itemised charge collection would not be readily available; Hospital authority could not ensure enough control over the financial management; In absence of system generated money collection, risk of fraudulent practice was very high and the authority cannot identify such malpractice.
		Charge Collection-Zero Receipt	1	17	
		Charge Collection-Refund Entry	13	5	
		Charge Collection-Refund Entry Modification	5	13	
		Charge Collection-Receipt View	14	4	
IPD Management System	To capture vital statistics of each hospitals in terms of <ul style="list-style-type: none"> Complete information of IPD patient Bed availability in each Ward including bed occupancy details Issue of system generated BHT along with a standard 	Patient Attending to Emergency	3	15	<ul style="list-style-type: none"> Total number of emergency admission could not be ascertained from the system; Various vital hospital indicators which could have provided citizen-centric service like Bed occupancy rate, vacant bed position, total death/ discharge in a day and detailed information in respect of
		BHT Data Capture	15	3	
		Backlog BHT Data Entry	10	8	
		New Born Baby BHT Data Capture	8	10	
		Ward-wise Daily Reporting of IPD Patients	3	15	
		Diagnostics, O.T. & Other Serv. Booking (IPD)	0	18	

Module	Purpose	Sub-module	Number of hospitals with sub-modules		Risk in the Business process in case the module was not running
			Functional	Non-functional	
	discharge certificate, ensuring complete records of medical audit • Issue of death certificate in Form 4 (certification of cause of death Form) • Automatic generation of vital hospital indicators, like; Bed Occupancy Rate, Bed turnover rate, average length of stay etc.	Daily Diet Entry	1	17	each patient could not be made readily available; • In the absence of system generated issuance of discharge/ death certificates, citizens were deprived of receiving hassle-free faster services.
		Patient's Maternity Information Summery	1	17	
		Patient's Surgery Data Summery	1	17	
		IPD Discharge	7	11	
		IPD Death	6	12	
		BHT Data Modification	13	5	
		Patient BHT Rack numbering in MRD	1	17	
OPD Management System	• To capture new and old patient visit data, • To capture patient's treatment data, • To create reports on OPD patient visit, referral, doctor-wise, department-wise patient visit details, date-wise OPD transfer, • Daily collection summary, • Generate OPD patient profile	OPD New Patient's Data Capture	18	0	• In the absence of any system driven OPD management system the hospital authority cannot ascertain the total footfall of patients in a particular day or month. • Various vital hospital statistics like prevalence of particular disease in a particular area, disease demography, patients' profile etc. could not be ascertained, in absence of which the department cannot mobilise its manpower to fight against any endemic disease (during monsoon of 2014 more than 350
		OPD Old Patient's Visit Data Capture	8	10	
		Backlog Entry of OPD New Patient Data	3	15	
		Modification of Today's OPD Patient's Ticket Data	15	3	
		Patient's Treatment Data Capture	2	16	
		OPD Ticket Reprint – Extra Sheet	9	9	

Module	Purpose	Sub-module	Number of hospitals with sub-modules		Risk in the Business process in case the module was not running
			Functional	Non-functional	
					<p>people died due to an outbreak of <i>Japanese Encephalitis</i> in North Bengal). The department could have an early warning of the endemic if the various reports generated by the system was monitored properly</p> <ul style="list-style-type: none"> • Performance of doctors as well as of different department within the hospital could not be measured.
Pay Clinic Charge Collection Module	<ul style="list-style-type: none"> • To capture all date relating to patients visiting Pay Clinic, • To generate report on revenue collection from Pay Clinic, • To generate report on apportionment of revenue collected from Pay Clinic. 	Pay Clinic Charge Collection-Receipt Entry	2	16	<ul style="list-style-type: none"> • Revenue collection of Pay Clinic could not be monitored from the system. • Other vital statistics in connection with disease cycle could not be prepared through the system.
		Pay Clinic Charge Collection-Refund Entry	2	16	
		Pay Clinic Charge Collection-Refund Entry Modification	2	16	
		Charge Collected-Receipt View	2	16	

Source: Records of test checked hospitals

Appendix 2.5.3*(Refer paragraph 2.5.13.2, page 106)***Cases of incorrect calculation in Darjeeling DH of balance of allotment in SMIS***(Amounts in ₹)*

Sl. No.	Head of allotment	Allotted amount	Order value posted	Balance actually available	Available balance as shown by the system	Excess(+)/ Short(-) depiction of balance
1	Drugs	10000000.00	9999968.95	31.05	3499742.24	-3499711.19
2	Drugs	9500000.00	6520743.82	2979256.18	1444052.65	1535203.53
3	Equipment	1000000.00	993720.00	6280.00	-45905.00	52185.00
4	Equipment	9700000.00	9535572.20	164427.80	-3416290.60	3580718.40
5	Drugs	10000000.00	9999968.95	31.05	3313645.75	-3313614.70
6	Drugs	9500000.00	6520743.82	2979256.18	4514459.71	-1535203.53
7	Equipment	30000.00	29985.90	14.10	19964.10	-19950.00
8	Equipment	1000000.00	993720.00	6280.00	58465.00	-52185.00
9	Equipment	9700000.00	9535572.20	164427.80	4316073.20	-4151645.40

Source: Data extracted from SMIS Darjeeling DH

Appendix 3.1

(Refer paragraphs 3.2.3.3 and 3.2.4.1, page 115-116)

List of non-working instrument/ machinery in test checked Blood Banks

Name of the blood bank	Equipment lying defunct	Total no. available	Number working	No. not working	Remarks
Purba Medinipur DH	Blood Storage Refrigerator	4	1	3	The refrigerators have been lying defunct since 2011-12; The quantum of blood collection declined ¹ at Purba Medinipur District Hospital blood bank due to inadequate blood storage space.
	Reagent Refrigerator	1	Nil	1	Period of non-working not available from records.
	Bench Top Centrifuge	2	1	1	
	Autoclave	2	1	1	
	Elisa Reader	2	1	1	Blood bank had to perform at least 30 <i>per cent</i> of its mandatory tests (during 2013) in rapid method due to two non-functioning of Eliza Readers. It was also noticed that though the blood bank authorities informed the matter to SBTC several times, the equipment was not repaired/ replaced as of September 2013.
Elisa Washer	2	1	1	Period of non-working not available from records.	
SSKM Hospital Blood Bank	Elisa Plate Readers	2	Nil	<ul style="list-style-type: none"> • One in 2012 • Another in January 2012 	Between January 2013 and October 2013 the blood bank authority had to issue 19181 units of blood without performing HIV, HbsAg & HCV tests by ELISA method.
	Refrigerator capable of maintaining temperature at – 40° C	1	Nil	1	The refrigerator became non-functional in October 2012.
	Automatic Haematology Analyser	1	Nil	1	Non-functioning for want of reagent.
	Digital pH Meter	1	Nil	1	Reason not specified.
	Coagulometer	1	Nil	1	Nonfunctioning for want of reagent.
	Blood Bank Refrigerator	3	2	1	Period of non-working not available from records.
	Elisa Plate Reader and Washer	2	Nil	2	
Institute of Blood Transfusion Medicine and Immunohaematology	Blood Bank Refrigerator	9	8	1	Very old (three installed in September 1995 and two in March 2003).
	Deep Freezer – 20° C	5	Nil	5	
	Domestic Refrigerator	10	5	5	Very old (installed in September 1995).

¹ 13521 units in 2009-10, 14666 in 2010-11, 11439 in 2011-12, 12055 in 2012-13

Name of the blood bank	Equipment lying defunct	Total no. available	Number working	No. not working	Remarks
	Blood Cell Separator	1	Nil	1	Period of non-working not available from records.
	Refrigerated Centrifuge Himac CR7	2	Nil	2	Though installed in June 2010, the machines were yet to be calibrated and were not put to trial run by the supplying company.
	Incubator	7	2	5	Very old (two installed in March 1996, two in December 2002 and one in March 2003).
	Serological Water Bath	4	2	2	Period of non-working not available from records.
	Bench top Centrifuge	6	4	2	
	Laminar Air Flow Bench	1	Nil	1	
Deep Freezer – 80° C	2	1	1		
Regional Blood Transfusion Centre, Calcutta MCH Blood Bank					
RG Kar MCH	Blood Bank Refrigerator	6	4	2	No AMC.
	Cell Counter	1	Nil	1	
	Deep Freezer – 80° C	4	2	2	
	Deep Freezer – 40° C	4	2	2	
NRS MCH	Blood Storage Cabinet 4° C	1	Nil	1	Nonfunctional since June 2013.
	Heamatology Analyser	1	Nil	1	Nonfunctional since March 2011.
	Deep Freezer – 80° C	2	1	1	Period of non-working not available from records.
	Elisa Reader & washer	3	2	1	
	Table top Centrefuge	3	2	1	
Burdwan MCH	Blood Bank Refrigerator	6	4	2	Period of non-working not available from records.
	Centrifuse	2	1	1	
Kalna SD Hos	Autoclave	2	1	1	Period of non-working not available from records.
	Refrigerator	11	8	3	
Haldia SDH	Binocular Microscope	1	Nil	1	Period of non-working not available from records.
Medinipur MCH	Elisa Reader	6	2	4	
	Rotator Shaker	2	1	1	
	Binocular Microscope	3	1	2	
	Centrifuge	3	2	1	
	Deep Freezer – 80° C	1	Nil	1	
Kharagpur SDH	Blood Bank Refrigerator	2	1	1	Period of non-working not available from records.
Murshidabad MCH	Autoclave	2	1	1	
	Haemoglobinometer	3	2	1	
	Blood Bank Refrigerator	4	3	1	
	Elisa Reader & washer	2	1	1	
	Binocular Microscope	2	1	1	
Kandi SD Hos	Blood Bank Refrigerator	3	1	2	Period of non-working not available from records.
	Centrifuge	2	1	1	
	Microscope	2	1	1	
Lalbagh SDH	Blood Bank Refrigerator	4	3	1	Period of non-working not available from records.
	Autoclave	2	1	1	
	VDRL Shaker	2	1	1	
Siliguri DH	Centrifuge	1	Nil	1	Period of non-working not available from records.
	Microscope	4	2	2	
North Bengal MCH	Bench top Centrifuge	2	1	1	Period of non-working not available from records.
	Cell Counter	2	Nil	2	
	Deep Freezer – 80° C	2	Nil	2	
Nadia DH	Blood Bank Refrigerator	6	4	2	Period of non-working not available from records.

Source: Records of test checked Blood Banks

Appendix 3.2
(Refer paragraph 3.2.5.2, page 119)

Statement showing expiry of test kits at various blood banks

Sl. No.	Name of the institute	Name of the test kits/ reagents	Batch No.	Date of receipt	Date of Expiry	Expired/ Damaged quantity
1	IBTM&H	HIV Elisa	EIV 06059	01.05.2010	31.07.2010	15264
2	IBTM&H		ECV 03039	26.04.2010	31.05.2010	9600
3	NBMCH		EIV 09118	26.02.2009	31.01.2010	3264
4	NBMCH		EIV 02029	06.06.2009	30.04.2010	9504
5	NBMCH		4000004161	11.05.2010	26.03.2011	19488
6	NBMCH		4000004361	07.07.2010	02.05.2011	6624
7	NBMCH		NA	27.11.2013	29.11.2013	1536
8	Siliguri SD Hospital		N 205040	29.11.2013	29.11.2013	320
9	Nadia DH		N 205043	29.11.2013	07.12.2013	960
10	RG Kar MC	HBsAg Elisa	20080708	April 2009	07.07.2009	19872
11	NRS MCH		N 202033	25.10.2013	09.11.2013	2784
12	Burdwan MCH		N 202033	07.10.2013	09.11.2013	9984
13	Durgapur SDH		N 202033	08.10.2013	09.11.2013	415
14	Purba Medinipur DH		N 202034	07.11.2013	11.11.2013	288
15	Haldia SDH		N 202033	24.10.2013	09.11.2013	192
16	Murshidabad DH		N 202033	25.10.2013	10.11.2013	1280
17	NBMCH		20080708	04.03.2009	31.07.2009	12768
18	NBMCH		NA	09.10.2013	09.11.2013	5568
19	Siliguri SDH		N 202030	22.10.2013	09.11.2013	504
20	Nadia DH	N 202033	25.10.2013	09.11.2013	1248	
21	RG Kar MCH	HCV Elisa	ECV 11128	11.12.2009	28.02.2010	16416
22	Nadia DH		N 204035	04.11.2013	22.11.2013	151
23	NBMCH	VDRL Kits	4000002204	24.04.2010	02.10.2010	22368
24			4000002205	25.06.2010		
Total						160398

Source: Records of test checked Blood Banks

Appendix 3.3

(Refer paragraph 3.3.1.1, page 128)

(A) Status of installation and running of CT scan units

Name of District Hospital	Date of Agreement	Term finishes on	Present status
District Hospital, Tamluk, Purba Medinipur	September 2009	September 2014	running
District Hospital, Barasat, 24 Parganas (N)	July 2009	July 2015	running
District Hospital, Howrah	March 2010	March 2015	running
MJN Hospital, Coochbehar	May 2009	May 2014	running
Deben Mahato Hospital, Purulia	July 2008	July 2010	Not available with the Department
District Hospital, Suri, Birbhum	June 2010	June 2012	
District Hospital, Behrampur, Murshidabad	June 2008	June 2013	
District Hospital, Chinsurah, Hooghly	January 2009	January 2014	
District Hospital, Krishnanagar, Nadia	October 2008	October 2010	
District Hospital, Raiganj, Uttar Dinajpur	Not available with the Department		
District Hospital, Balurghat, Dakshin Dinajpur			
District Hospital, Jalpaiguri			

Source: Records of DHS

(B) Status of installation of MRI units in MC&Hs

	Name of the MC&H	Date of agreement	Date of commissioning
1	BSMC&H	January 2009	January 2011
2	RG Kar MC&H	February 2009	June 2010
3	NRS MC&H	February 2009	January 2010
4	MMC&H	January 2009	Not available with the Department
5	BMC&H	January 2009	

Source: Records of DHS

Appendix 3.4
(Refer paragraph 3.3.1.1, page 129)

Status of free CT Scan services rendered by the private partners

SI No.	Name of the Hospital	Period	Total no. of patients during the period	Percentage of free cases to be conducted as per agreement	No. of free cases to be conducted during the period	Free cases conducted (percentage in respect of total cases)	Shortfall in numbers	Percentage Shortfall in respect of free cases to be done (percentage of col. 7 to col. 5)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	NRS	11/2013 to 02/2014	6075	10% + 5 nos. academic cases per month	628	175 (2.88%)	453	72.13%	--
2	RG Kar	06/2013 to 12/2013	12844	10% + 5 nos. academic cases per month	1319	696 (5.42%)	623	47.23%	Prepared on the basis of Quarterly Report submitted by the PP
3	KMCH	01/2013 to 12/2013	22210	10% + 5 nos. academic cases per month	2281	1480 (6.66%)	801	35.12%	--
4	B C Roy	11/2012 to 02/2014	4818	10% + 5 nos. academic cases per month	562	54 (1.12%)	508	90.39%	--
5	BSMCH	07/2013 to 12/2013	11419	10% + 5 nos. academic cases per month	1172	640 (5.6%)	532	45.39%	Prepared on the basis of records supplied by the hospital authority
6	Krishnanagar District Hospital	01/2013 to 02/2014	9874	10%	987	138 (1.4%)	849	86.02%	--
7	Tamluk District Hospital	01/2013 to 02/2014	8753	30%	2626	832 (9.51%)	1794	68.31%	--
8	Hooghly District Hospital	12/2013 to 02/2014	2509	10%	251	110 (4.38%)	141	56.18%	--
9	J N M Hospital, Kalyani, Nadia	04/2012 to 01/2014	Total amount ₹ 48,22,200/-	20%	₹ 9,64,440/-	₹ 51,640/- (1.07%)	₹ 9,12,800/-	94.65%	Calculated on the basis of the amount of cases conducted

Source: Records of test checked Hospitals

Appendix 3.5
(Refer paragraph 3.3.1.1, page 129)

Status of free MRI services rendered by private partners

Sl. No.	Name of the Hospital	Period	Total no. of patients during the period	Percentage of free cases to be conducted per month as per agreement	No. of free cases to be conducted during the period	Free cases conducted (percentage in respect of total cases)	Shortfall in numbers	Percentage of Shortfall in respect of free cases to be done (percentage of col. 7 to col. 5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	KMCH	01/2013 to 12/2013	7229	10 % + 5 Academic cases	783	731 (10 %)	52	7 %
2	NRS	05/2012 to 01/2014	17605	15 % + 10 Academic cases	2851	1531 (9 %)	1104	39 %
3	RG Kar	12/2013	915	10 % + 5 Academic cases	96	25 (3 %)	71	74 %
4	BSMCH	05/2013 to 02/2014	3954	10 % + 5 Academic cases	445	216 (5 %)	229	51 %

Source: Records of test checked Hospitals

Appendix 3.6
(Refer paragraph 3.3.1.1, page 129)

**Cases of delayed deposit of Government commission by private partners
(with delay more than 30 days)**

Sl. No.	Period/ Month	Amount of Govt. commission @ 25 % deposited by private parties (in ₹)	Amount deposited to the MSVP/ Superintendent	Cheque no./ DD no./ Challan no.	Date	Delay in remittance (days)
	(1)	(3)	(4)	(5)	(6)	(7)
Kolkata Medical College & Hospital						
1	July 2012	71330.00	MSVP / AO, KMCH	424579 to 424587 (total nine cheques)	10.09.2012	40
2	October 2012	51693.00		340706 to 340714 (total nine cheques)	10.12.2012	39
3	January 2013	53752.00		467266 to 467274 (except 467269, total eight cheques)	26.03.2013	53
4	February 2013	53269.00		467317 467318	11.04.2013	41
5	March 2013	63116.50		467364 467365	16.05.2013	45
6	April 2013	60937.00		467410 467414	10.06.2013 11.06.2013	40
7	May 2013	65916.00		467469 307875	13.07.2013	42
8	June 2013	56224.00	MSVP / AO, KMCH	102864	22.08.2013	52
9	July 2013	63436.00		000019	23.10.2013	53
10	August 2013	53356.00		000020	10.10.2013	39
11	September 2013	70189.00		000047	08.11.2013	38
12	October 2013	54307.00		000074	20.12.2013	49
13	November 2013	55787.00		000091	03.01.2014	33
14	December 2013	55564.00		000124	14.02.2014	44
District Hospital, Tamluk, Purba Medinipur						
15	April 2010 to April 2011	72640.00	Superintendent, District Hospital, Tamluk	351219	21.07.2011	81 to 475 days
16	May 2011 to November 2011	31123.00		004050	01.02.2012	62 to 275 days
17	December 2011 to March 2012	NA		Not deposited till March 2014		
18	April 2012 to April 2013	44771.00		208575	14.12.2013	227 to 621 days
19	May 2013 to March 2014	NA		Not deposited till March 2014		

Source: Records of test checked Hospitals

Appendix 3.7
(Refer paragraph 3.3.2.1, page 135)

Excess expenditure on procurement of oxygen during periods beyond initial three years of agreements

MC&H	Period beyond three years of agreement	Volume of Oxygen consumption (in Cub. Met.)	Expenditure at higher rate of agreement (in ₹)	Expenditure at CMS rates (in ₹)	Excess expenditure (in ₹)
NRS MCH	16.12.2009 to 10.04.2013 ²	572068.30	71508537.50 (@ ₹ 125/cum)	20617231.61	50891305.89
RG Kar MCH	01.09.2009 to 31.08.2011	630721.00	33352526.48 (@ ₹ 52.88/cum)	20414689.05	12937837.43
KMCH	01.04.2010 to 05.01.2014 ³	1094211.60	61024180.94 (@ ₹ 55.77/cum)	42058346.23	18965834.71
SSKM	01.01.2011 to 30.11.2013 ⁴	1183612.60	60316898.09 (@ ₹ 50.96/cum)	47207043.58	13109854.51
BSMC&H	22.01.2010 to 21.01.2012	88430.50	10203111.09 (@ ₹ 115.38/cum)	4691371.86	5511739.23
Dr. B. C. Roy PGIPS	01.01.2010 to 01.02.2012 ⁵	147080.74	7346682.97 (@ ₹ 49.95/cum)	4989208.44	2357474.53
Total:		3716124.74	243751937.07	139977890.77	103774046.30

Source: Records of test checked Hospitals

² Even after 15.12.2011, NRS MCH kept on paying at higher rates for oxygen consumed through lately installed outlets.

³ Even after 31.03.2012, KMCH kept on paying at higher rates.

⁴ Though extension of term started from 09.05.2010, calculation has only been made from January, 2011 with available information. The SSKM authority continued to pay at higher rate even after expiry of five years term on 08.05.2012.

⁵ Though five years completed on 13.12.2009, figures from 01.01.2010 were considered. PGIPS kept on paying at higher rate up to 01.02.2012.

Appendix 3.8
(Refer paragraph 3.3.4, page 138)

District-wise number of Ambulance services introduced in PPP mode

District	Number of ambulances		
	1 st Phase	2 nd Phase	Total
Bankura	22	1	23
Birbhum	10	9	19
Burdwan	-	27	27
Coochbehar	20	3	23
DakshinDinajpur	-	8	8
Darjeeling	18	-	18
Hooghly	-	9	9
Howrah	-	10	10
Jalpaiguri	11	5	16
Malda	-	15	15
Murshidabad	-	26	26
Nadia	-	17	17
North 24 Parganas	-	22	22
Paschim Medinipur	20	10	30
Purulia	20	-	20
Purba Medinipur	12	13	25
South 24 Parganas	-	17	17
Uttar Dinajpur	-	9	9
Total:	133	201	334

Source: Records of DHS

Appendix 3.9
(Refer paragraph 3.5, page 147)

List of hostels for minority students remaining incomplete/ non-starter in Uttar Dinajpur

	Particulars and location of the hostel	Cost of construction and present status	Reasons for non-functioning
1	Hostel for minority boys at Coronation High School, Raiganj.	₹ 97.88 lakh <i>Status:</i> Construction completed and handed over to the School authority in January 2014.	The hostel was situated at a distance of about 150 meters outside the school premises. Apart from engagement of a night guard on purely temporary basis no other staff for running the hostel were engaged either by school authority or by Government. Besides, minority boys accounted for only eight <i>per cent</i> and most of the students were from local areas.
2	Minority girls hostel at Islampur College, Islampur	₹ 97.90 lakh <i>Status:</i> Construction completed in December 2012.	College authority stated that minority girl students were not interested to stay in the said hostel. Apart from engagement of two night guards, no other staff for running the hostel were engaged either by school authority or by the Government. Besides, percentage of minority girls was only about 19 <i>per cent</i> of the total girls' student population.
3	Hostel for minority girls at Dr. Megnath Saha College, Itahar	₹ 97.91 lakh. <i>Status:</i> Construction completed and handed over to the College authority.	The hostel was situated at a distance of about 1.5 kms from the main college premises and about 500 meters from the nearby residential premises. Apart from engagement of one security personnel, no other staff for running the hostel was engaged either by school authority or by Government. Besides, percentage of minority girls was only about 21 <i>per cent</i> of the total girls' student population.
4	Minority girls hostel at Lodhan High School	₹ 97.88 lakh. <i>Status:</i> construction of hostel building had been completed in January 2013.	The building has not been handed over to the school authority as of June 2014, reasons for which were not on record.
5	Hostel for Minority boys at Itahar High School	₹ 97.95 lakh <i>Status:</i> Construction completed in February 2013.	The hostels could not be made functional due to non-procurement of furniture and non-engagement of required staff for running the same either by Government or by school authorities. Besides, the hostel at Itahar High school was situated at a distance of about 150 meters from the school.
6	Hostel for Minority boys at Manora High School, Goalpokhor	₹ 97.84 lakh. <i>Status:</i> Construction completed in March 2013.	
7	Minority hostel for boys in Rasakhowa High School	₹ 91.09 lakh. <i>Status:</i> The School authority intimated (June 2014) that though construction of hostel building had been completed, the same had not been handed over	Reasons not on record
8	Minority hostel for boys in S.D.P.U. Vidyalaya	₹ 75.99 lakh. <i>Status:</i> Building remains incomplete	Reasons not on record
		Total expenditure: ₹ 754.44 lakh	

Source: Records of District Magistrate, Uttar Dinajpur

Appendix 3.10
(Refer paragraph 3.8, page 151)

Undue favour extended to contractor for value of work subsequent to first 50 per cent work

(Amount in ₹)

Sl. No.	R.A Bill No.	Date	Value of TMT steel since previous bill	Actual compensation paid on TMT steel since previous bill	Value of RCC work since previous bill	Actual compensation paid on RCC work since previous bill	Value of Brick work since previous bill	Actual compensation paid on brick work since previous bill	Gross value of these work executed during the Qtr. (W)	All India W.P.I of all commodities for the Qtr. in which 50 % value of work is completed (M0)	All India W.P.I of all commodities for the Qtr. under consideration (M1)	Increase/ Decrease in the cost of work executed during the Qtr. $V_m = 0.85 \times (60/100) \times W \times \{(M1 - M0)/M0\}$
1	2	3	4	5	6	7	8	9	10	11	12	13
1	upto 6	18/11/2008	10203560.00	5319796.00	11976125	2362888.89	873648.20	129338.22	23053333.21			
2	7	31/12/2008	659611.50	414611.00	1024141.50	202063.12	465257.21	68845.61	2149010.21			
50 % value of work i.e. ₹ 32018109.00 attained in 7 th RA Bill												
upto 50 % in 7th RA Bill			487094.62	306172.30	756284.29	149214.89	343572.37	50840.25	1586951.28			
After 50 % in 7th RA Bill			172516.88	108438.70	267857.21	52848.23	121684.84	18006.36	562058.93	126.70	126.70	0.00
3	8	24/03/2009	309255.00	216437.00	557824.34	110058.74	1119041.36	165590.15	1986120.70	126.70	123.70	-23983.94
4	9	17/06/2009			38983.71	7691.49	525975.99	77831.30	564959.70	126.70	125.90	-1819.29
5	10	04/08/2009			89216.96	17602.51	80676.74	11938.14	169893.70	126.70	129.40	1846.44
6	11	14/09/2009			4443.29	876.66	74224.17	10983.32	78667.46	126.70	129.40	854.97
7	12	22/12/2009	Advance Bill									
8	13	22/04/2010			26773.71	5282.45	122612.94	18143.65	149386.65	126.70	139.20	7516.49
9	14	03/09/2010	Advance Bill									
10	15	01/02/2011			62744.37	12379.46	593.34	87.78	63337.71	126.70	141.40	3747.77
		07/09/2010 (completion date)										
Total compensation payable after 50 % value of work												13965.65.67
Total compensation paid after 50 % compensation of work												1340123.38
Inadmissible amount of compensation paid after 50 % value of work												1326157.71
Inadmissible amount of compensation paid before 50 % value of work												8318250.55
Total inadmissible amount of compensation paid to the contractor												9644408.26

Source: Records of West Bengal Board of Secondary Education

Appendix 3.11
(Refer paragraph 3.11, page 155)

Statement showing details of mismanagement of cash

(Amount in ₹)

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Land & Land Reforms Department										
1	DM , Murshidabad	27.11.2013	6809559.19	6464920.21	344638.98	29464.98 (Since 1984-99)	-	-	315174.00	330914.98
2	DM, Nadia	27.11.2013	365522730.08	365290524.08	232206.00	-	-	232206.00 (old defalcation case since 1994-95)	-	232206.00
3	BDO, Thakurpukur, South 24 Parganas	30.01.2014	1654176.58	1559731.00	94445.58	-	-	94445.58 (since 1999)	-	-
4	SDO, Baruipur, South 24 Parganas	30.01.2014	11870264.90	11695495.90	174769.00	174769.00	-	-	-	-
5	DM, Uttar Dinajpur	28.05.2014	13995679.00	13688921.00	306758.00	-	306758.00	-	-	121756.00
6	DM, Darjeeling	21.04.2014	1695686.00	726648.00	969038.00	-	969038.00	-	-	218138.00
Correctional Administration Department										
7	Superintendent, District Correctional Home, Krishnanagar, Nadia	20.06.2013	346054.95	327781.95	18273.00	18273.00	-	-	-	-
8	Superintendent, Sub-Correctional Home, Barrackpore, North 24 Parganas	16.12.2013	46716.00	Nil	46716.00	-	-	46716.00	-	-

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/ undischursed cheques	Unauthorised advance from undischursed cash	Unexplained cash/ shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
9	Inspector General of Correctional Services, West Bengal, Kolkata.	09.04.2014	149930.00	Nil	149930.00	149930.00	-	-	-	149930.00
Health & Family Welfare Department										
10	Superintendent, Chakdah State General Hospital, Nadia	28.01.2013	22420.00	1761.00	20659.00	20659.00	-	-	-	-
11	CMOH, Burdwan (BMOH Bonabagram)	29.01.2013	2485.00	Nil	2485.00	-	-	2485.00	-	-
12	Superintendent, Bijoygarh State General Hospital, Kolkata	07.03.2013	284138.00	272149.00	11989.00	11989.00	-	-	-	-
13	Superintendent, S.D Hospital, Ranaghat, Nadia	27.05.2013	16291.00	9575.00	6716.00	6716.00	-	-	-	-
14	Surgeon-Superintendent, Gandhi Memorial Hospital, Nadia	10.06.2013	101806.00	94533.00	7273.00	7273.00	-	-	-	-
15	Superintendent, Bhatpara State General Hospital, North 24 Parganas	01.07.2013	89659.00	Nil	89659.00	77823.00 (Since 1981-82)	-	11836.00	-	89659.00
16	CMOH, Paschim Medinipur (Belda Rural Hospital)	20.08.2013	111296.00	103800.00	7496.00	-	-	7496.00	-	-
17	CMOH, South 24 Parganas (BMOH Matherdighi)	21.08.2013	148200.00	136300.00	11900.00	-	-	11900.00	-	-

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
18	CMOH, Nadia	Karimpur Rural Hospital	19.08.2013	19491.65	11880	7611.65	-	-	-	-
		Nakshipara Rural Hospital	23.08.2013	38124.50	2014.50	36110.00	-	36110.00	-	-
		Maheshganj BPHC	02.09.2013	6468.00	Nil	6468.00	-	6468.00	-	-
		Kaliganj Rural Hospital	21.08.2013	14694.00	14650.00	44.00	-	44.00	-	-
19	Superintendent, District Hospital, Krishnanagar, Nadia	10.09.2013	299154.00	98780.00	200374.00	-	-	200374.00	-	200374.00
20	MSVP, RG Kar Medical College & Hospital, Kolkata.	01.10.2013	12392082.00	11937108.64	454973.36	-	-	454973.36 (old defalcation case in 1988)	-	454973.36
21	MSVP, Calcutta National Medical College & Hospital, Kolkata.	01.10.2013	6979806.33	6909868.33	69938.00	-	-	69938.00 (Since 2003)	-	69938.00
22	Principal, RG Kar Medical College, Kolkata.	03.10.2013	3364278.56	3057885.90	306392.66	-	306392.66	-	-	306392.66
23	MSVP, NRS. Medical College & Hospital, Kolkata.	08.10.2013	13805107.78	13625854.78	179253.00	-	-	179253.00 (Since 1983)	-	179253.00

Sl. No.	Name of the Office	Date of Verification by DDO at the instance of Audit	Book balance as per Cash Book on the day of Verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash/shortage/ theft/ defalcation	Lapsed Cheques/ Drafts/ Banker's cheques	Amount of shortage reported earlier
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
24	MSVP, Bankura Sammilani Medical College & Hospital, Bankura	06.11.2013	3134270.33	3100442.37	33827.96	33827.96 (Since 1994)	-	-	-	33827.96
25	Superintendent, Lady Dufferin Victoria Hospital, Kolkata.	03.04.2014	5349603.97	5249987.00	99616.97	99616.97 (Since 1991-2003)	-	-	-	99616.97
Home (Police) Department										
26	AO, Kolkata Police, Lalbazar, Kolkata	02.01.2013	51989360.72	51939844.95	49515.77	-	-	-	49515.77 (Since 1970-86)	49515.77
Judicial Department										
27	Registrar General, High Court Appellate Side, Kolkata	02.07.2013	4579859.87	3486479.97	1093379.90	356468.90 (undisbursed cheques)	736911.00	-	-	1093379.90
Social Welfare Department										
28	Child Development Project Officer, ICDS, Entally, Kolkata	17.01.2014	222113.00	211279.00	10834.00	10834.00	-	-	-	-
TOTAL			505061506.41	500018215.58	5043290.83	1005256.46	2319099.66	1354244.94	364689.77	3629875.60

Source: Records of respective DDOs

Appendix 3.12
(Refer paragraph 3.12, page 156)

Department-wise and year-wise list of outstanding IRs and paragraphs

Year	Health & Family Welfare Department		Food & Supply Department		R.R. & R Department		Housing Department		I&CA Department		Higher Education Department		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1987-88	1	1	0	0									1	1
1989-90	0	0	1	1									1	1
1993-94	0	0	1	1									1	1
1995-96	0	0	0	0							1	1	1	1
1996-97	0	0	1	1									1	1
1998-99	0	0	0	0			1	1					1	1
2000-01	2	2	0	0									2	2
2002-03	5	5	0	0									5	5
2003-04	7	8	1	1									8	9
2004-05	4	6	0	0									4	6
2005-06	18	43	4	13	4	10					1	5	27	71
2006-07	13	31	0	0	2	4					1	2	16	37
2007-08	15	23	0	0					5	13	6	23	26	59
2008-09	42	78	3	10	1	2			1	1			47	91
2009-10	38	91	4	8	11	21	1	1	3	5	6	11	63	137
2010-11	26	64	0	0	1	1	2	5	1	4	2	4	32	78
2011-12	55	154	3	9	1	1	1	3	2	5	5	22	67	194
2012-13	74	300	8	22	2	8	46	87	14	40	12	35	156	492
2013-14	109	650	12	32	2	10	16	51	16	38	12	42	167	823
	409	1456	38	98	24	57	67	148	42	106	46	145	626	2010

LIST OF ABBREVIATIONS USED IN THE REPORT

Abbreviation	Full form
AAPs	Annual Action Plans
ACS	Additional Chief Secretary
AGs	Adolescent Girls
AMC	Annual Maintenance Contracts
ANM	Auxiliary Nurse Midwife
AO	Accounts Officer
AQAR	Annual Quality Assurance Report
ARP	Arsenic Removal Plants
ARWSP	Accelerated Rural Water Supply Programme
ASHA	Accredited Social Health Activist
ATC	Area Traffic Control
ATU	Arsenic Treatment Units
AVT&M	Automated Vehicle Tracking & Management
AWC	Anganwadi Centres
AWWs	Anganwadi Workers
BCSU	Blood Component Separation Unit
BEE	Bureau of Energy Efficiency
BGL	Below Ground Level
BHFWS	Block Health & Family Welfare Samiti
BIS	Bureau of Indian Standard
BLCPC	Block Level Child Protection Committee
BLIS	Bachelor of Library and Information Science
BMV	Balloon Mitral Valvuloplasty
BOT	Build, operate and transfer
BPR&D	Bureau of Police Research and Development
BPHC	Block Primary Health Centre
BU	University of Burdwan
CAGR	Compounded Annual Growth Rate
CBCS	Choice Based Credit System
CC	Charge Collection
CDPOs	Child Development Project Officers
CDSCO	Central Drugs Standard Control Organisation
CE	Chief Engineers
CEM	Chief Engineer, Material Sector
CGWB	Central Ground Water Board
CHC	Community Health Centre
CID	Criminal Investigation Department
CIF	Childline India Foundation
CMOH	Chief Medical Officer of Health
CNCP	Children in Need of Care and Protection
COBIT	Control Objectives for Information and Related Technology
CPC	Child Protection Committee
CPF	Contributory Provident Fund
CPHEEO	Central Public Health Environmental Engineering Organisation
CPPSS	Critical Public Place Surveillance System
CSR	Child Sex Ratio
CWSAP	Comprehensive Water Security Action Plans
D&C Act	Drugs & Cosmetics Act 1940
DC	Departmental Committee/ Drugs Controller
DCC	Directorate of Correspondence Courses

Abbreviation	Full form
DCPC	District Child Protection Committee
DCPS	District Child Protection Society
DCRMS	Distress Call Response Management System
DCU	District Control Unit
DD	Demand Draft
DDA	District Appropriate Authority
DDE	Directorate of Distance Education
DDO	Drawing and Disbursing Officer
DDWS	Department of Drinking Water and Sanitation
DEIT	Department of Electronics and Information Technology
DG & CG	Director General and Commandant General
DG & IGP	Director General and Inspector General of Police
DH	District Hospital
DHFWS	District Health & Family Welfare Samiti
DI	Drugs Inspectors
DI,PE	District Inspectors of school for Primary Education
DI,SE	District Inspectors of School for Secondary Education
DIMC	District Inspection and Monitoring Committee
DM	District Magistrate
DME	Director of Medical Education
DO	Development Officer
DPR	Draft Project Report / Detailed Project Report
DPSC	District Primary School Council
DRS	District Reserve Stores
DSE	Directorate of School Education
DST	Department of Science and Technology
DVD	Digital Video Decoder
DWSM	District Water & Sanitation Mission
DWSP	District Water Security Plans
EBB	Educationally Backward Blocks
EC	Executive Council
EE	Executive Engineer
ELISA	Enzyme Linked Immuno-Sorbent Assay
ESWL	Extra Corporal Shock Wave Lithotripsy
FACTS	Finger Print Analyzer and Crime Tracking System
FC	Faculty Councils/ total Maximum Probable Number of faecal coliform
FSL	Forensic Science Laboratory
FTCC	Folk and Tribal Cultural Centre
FTK	Field Testing Kits
GIS	Geographic Information System
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
GPF	General Provident Fund
GPG	General Performance Grant
GPMS	Gram Panchayat Management System
GRN	Goods Received Notes / Goods Receipts Notes
H&FW	Health and Family Welfare
HASUS	Haripur Amra Sabai Unnayan Samity
HbsAg	Hepatitis B Surface Antigen
HCV	Hepatitis C Virus

Abbreviation	Full form
HDA	Haldia Development Authority
HDD	Hard Disk Drive
HEI	Higher Education Institute
HG	Home Guards
HIV	Human Immunodeficiency Virus
HMIS	Hospital Management Information System
HPC	High Power Committee
HRD	Human Resource Development
I&CA	Information and Cultural Affairs
IBBM	Inter-connected Blood Bank Management
IBTM&IH	Institute of Blood Transfusion Medicine and Immuno-Haematology
IC	Inspector of Colleges
ICDS	Integrated Child Development Services
ICPS	Integrated Child Protection Scheme
ICT	Information and Communication Technology
IDEA	Integrated Data Extraction and Analysis
IEC	Information Education & Communication
IFA	Iron and Folic Acid
IFMS	Integrated Financial Management System
IGVTDC	Integrated Ground Vehicle Tracking and Distress Call
IMIS	Integrated Management Information System
IPD	In Patient Department
IQAC	Internal Quality Assurance Cell
IR	Inspection Report
IT	Information Technology
ITBP	Indo Tibetan Border Police
JCD	Jalpaiguri Construction Division
JJB	Juvenile Justice Boards
KELTRON	Kerala State Electronic Development Corporation Limited
KGBV	Kasturba Gandhi Balika Vidyalaya
KMC	Kolkata Municipal Corporation
KMDA	Kolkata Metropolitan Development Authority
KMoMA	Kolkata Museum of Modern Art
KP	Kolkata Police Commissionerate
KPHIDCL	Kolkata Police Housing and Infrastructure Development Corporation Limited
KS	Kishori Samooh
KWH	Kilo Watt Hour
LAN	Local Area Network
LLB	Bachelor of Laws
LLM	Master of Law
LSE	Life Skill Education
M&I units	Monitoring & Investigation Unit
MAMED	Minority Affairs and Madrasah Education Department
MAS	Model Accounting System
MBA	Master of Business Administration
MCH	Medical College and Hospital
MCP	Mega City Policing
MHA	Ministry of Home Affairs
MIP	Men in Position
MLD	Million Litres per Day
MLIS	Masters of Library and Information Science

Abbreviation	Full form
MO	Medical Officer
MoU	Memorandum of Understanding
MPF	Modernisation of Police Force
MPN	Maximum Probable Number
MPV	Mine Protected Vehicle
MRI	Magnetic Resonance Imaging
MS SQL	Microsoft Structured Query Language
MSVP	Medical Superintendent cum Vice Principal
MT	Medical Technologists
NAAC	National Assessment and Accreditation Council
NABL	National Accreditation Board for Testing and Calibration Laboratories
NACO	National Aids Control Organisation
NBA	National Board of Accreditation
NBP	National Blood Policy
NeGP	National e-Governance Plan
NFC	Not Fully covered
NGO	Non-government Organisation
NHAI	National Highway Authority of India
NHE	National and Health Education
NPEGEL	National Programme for Education of Girls at Elementary Level
NRDWP	National Rural Drinking Water Programme
NRDWQM&SP	National Rural Drinking Water Quality Monitoring and Surveillance Programme
NRHM	National Rural Health Mission
NSDP	National Skill Development Program
O&M	Operation and Maintenance
OF	Ordinance Factory
OFB	Ordinance Factory Board
OHC	Other Hospital Consumables
OPD	Out Patient Department
OT	Operation Theatre
OU	Officers of the University
P&RD	Panchayat and Rural Development
PC	Personal Computer
PC-PNDT	Pre-conception and Pre-natal Diagnostic Technique
PF	Provident Fund
PG	Post Graduate
PHC	Primary Health Centres
PhD	Doctor of Philosophy
PHED	Public Health Engineering Department
PLS	Pipeline System
PMGSY	Pradhan Mantri Gram Sadak Yojana
POCSO	Protection of Children from Sexual Offences
PPP	Public Private Partnership
PRIs	Panchayati Raj Institutions
PTC	Police Training College
PTCA	Percutaneous Transluminal Coronary Angioplasty
PV	Physical Verification
PWD	Public Works Department
PWSS	Piped Water Supply Schemes
QAM	Quality Assurance Manager

Abbreviation	Full form
R&D	Research and Development
RBTC	Regional Blood Transfusion Centres
RDBMS	Relational Database Management System
RE	Revised Estimate
RFSL	Regional Forensic Science Laboratory
RGSEAG	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
RH	Rural Hospital
RIO	Regional Institute of Ophthalmology
RKS	Rogi Kalyan Samiti
RSBY	Rashtriya Swasthya Bima Yojana
RTE	Ready To Eat Meals
SB	Service Books
SBI	State Bank of India
SBTC	State Blood Transfusion Council
SC	Sub-Centre
SDH	Sub-Divisional Hospital
SDPP	Sr. Demonstrator, Practical Pharmacology
SE	Superintending Engineers/ School Education
SE, EC	Superintending Engineer, Eastern Circle
SFSL	State Forensic Science Laboratory
SGH	State General Hospitals
SHSDP	State Health System Development Project
SIPRD	State Institute of Panchayat and Rural Development, West Bengal
SLEC	State Level Empowered Committee
SLSSC	State Level Scheme Sanctioning Committee
SMIS	Stores Management Information System
SN	Supplementary Nutrition
SOP	Standard Operating Procedure
SP	Superintendents of Police
SPSRC	Strategic Planning and Sector Reform Cell
SRDA	State Rural Development Agency
SSA	Sarva Siksha Abhiyan
SST	Sakhi Saheli Training
STA	State Technical Agency
STQC	Standardisation Testing and Quality Certification
SVSPA	Swami Vivekananda State Police Academy
SWID	State Water Investigation Directorate
SWSM	State Water and Sanitation Mission
TC	Total Maximum Probable Number of coliform
TDS	Tax deducted at source/ Total Dissolved Solids
TH	Tertiary Hospital
THR	Take Home Ration
TMT	Thermo Mechanically Treated
TTS	Traffic Training school
UC	Utilisation Certificate
UG	Under Graduate
UGC	University Grants Commission
UIT	University Institute of Technology
ULBs	Urban Local Bodies
UPS	Uninterrupted Power Supply
USB	Universal Serial Bus
USG	Ultrasonography

Abbreviation	Full form
VC	Vice Chancellor
VDRL	Venereal Disease Research Laboratory
VLCPC	Village Level Child Protection Committee
VPF	Voluntary Provident Fund
VTPs	Vocational Training Providers
VWSC	Village Water and Sanitation Committee/ Village Water Security Committee
VWSP	Village Water Security Plans
WAN	Wide Area Network
WBERC	West Bengal Electricity Regulatory Commission
WBHIDCO	West Bengal Housing Infrastructure Development Corporation Limited
WBPCB	West Bengal Pollution Control Board
WBPD	West Bengal Police Directorate
WBSAP&CS	West Bengal State AIDS Prevention and Control Society
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSPHCL	West Bengal State Police Housing Corporation Limited
WBSRDA	West Bengal State Rural Development Agency
WBTR	West Bengal Treasury Rules
WCD&SW	Women and Child Development and Social Welfare
WEBEL	West Bengal Electronics Industry Development Corporation Limited
WQM&S	Water Quality Monitoring and Surveillance
WSSO	Water & Sanitation Support Organisation

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