



**Report of the
Comptroller and Auditor General of India
on
General and Social Sector
for the year ended March 2016**



**Government of West Bengal
Report No. 3 of 2017**

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Preface

This Report on General and Social Sector for the year ended March 2016 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 Backward Classes Welfare, Correctional Administration, Disaster Management, Finance, Food & Supplies, Health & Family Welfare, Higher Education, Housing, Information & Cultural Affairs, Judicial, Mass Education Extension & Library Services, Minorities Affairs & Madrasah Education, Panchayats & Rural Development, Refugee Relief & Rehabilitation, School Education, Technical Education & Training, Tribal Development, Urban Development and Women & Child Development and Social Welfare Departments. However, no observation on Civil Defence, Development & Planning, Fire & Emergency Services, Home, Labour & Employment, Municipal Affairs, Parliamentary Affairs, Personnel & Administrative Reforms, Public Health Engineering, Self Help Group & Self Employment, Sports, Statistics & Programme Implementation and Youth Services Departments, etc. has been included in the report, though they belong to the 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 2015-16 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 2015-16 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.

Executive Summary

Executive Summary

About this Report

This Report of the Comptroller and Auditor General of India relates to matters arising from performance audit of selected programmes/ activities and Government organisations and compliance audit of Government Departments, their functionaries and autonomous bodies under the General and Social Sectors.

Compliance Audit refers to examination of transactions relating to expenditure, receipts, assets and liabilities of the audited entities to ascertain whether the provisions of Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with. On the other hand, performance audit examines whether the objectives of the programme/ activity/ department are achieved economically and effectively.

The present report contains three performance audits and seventeen paragraphs arising out of Compliance Audit, which *inter alia* include comprehensive coverage of four themes and one Information Technology based Audit.

The significant observations contained in this report are discussed in brief in the following paragraphs.

Performance audit observations

(i) National Rural Health Mission

The National Rural Health Mission (NRHM) was launched by the Government of India in April 2005 to provide accessible, affordable and quality health care to the rural population. A performance audit of the NRHM, covering a period from 2011-12 to 2015-16, has thrown light on various areas of deficiencies, which call for immediate attention of the Government.

- The State had not set any benchmark of its own in respect of availability of health facilities *vis-à-vis* population or distances. However, there was shortfall in the number of health centres as compared to the Indian Public Health Standards (IPHS) norms, resulting in health centres being burdened with excess patient load. Even the existing health centres lacked basic facilities *e.g.* running water supply, uninterrupted electricity, staff quarters, etc.
- Progress in the construction of buildings for health facilities lagged behind the targets. Failure in sorting out land problems as well as under-performance of implementing agencies factored behind such slow progress. Even a good number of the created/ upgraded infrastructure like PHCs with round the clock delivery service, could not be made functional depriving the public of the emergency obstetric care. This had in turn put additional pressure on the Sub-Divisional Hospitals/ District Hospitals affecting the quality of service at those points too.
- Round the clock services were further affected by reluctance of the health centre staff in staying in quarters attached to the hospitals. While a large number of quarters constructed for Auxiliary Nursing Midwives remained vacant, a number of staff quarters also were in dilapidated conditions.

- Installation of New Born Care Corner and New Born Stabilisation Units without proper planning and necessary training of the doctors/ staff resulted in a number of such facilities remaining idle.
- Shortage of doctors, nurse and other support staff were observed at every level. Not only the number of posts fell short of the posts required under IPHS norms, but also there were substantial vacancies against the sanctioned posts.
- Ante-natal and Post-natal care and other health related services could not be extended to a considerable number of villages due to shortfall in appointment of ASHA workers.

(ii) Secondary Education in West Bengal

Secondary education forms the first stepping stone for students towards their career path. In India, classes IX and X (normal age group: 14-16 years) constitute the secondary stage, whereas classes XI and XII (age group: 16-18 years) are designated as the higher secondary stage.

- While the Rashtriya Madhyamik Siksha Abhiyan (RMSA), a centrally sponsored scheme, had the target of achieving Gross Enrolment Ratio (GER) of 75 *per cent* by 2014-15, the Government of West Bengal had set an ambitious objective of achieving 100 *per cent* Net Enrolment Ratio (NER) in Secondary Education by 2014-15. It was observed that though West Bengal has surpassed the GER based target of RMSA, it fell short of its own target, as almost half of the eligible students did not get into secondary education. Drop-out rate has shown an increasing trend during 2011-16 pointing to the need for increased efforts keep the children in school.
- Though the growing pressure for admission to secondary level education was foreseeable, the departmental efforts to cope with the growing need were found to be deficient in many respects. There was neither any analysis of the demand-availability gap in the secondary education, nor any roadmap for attaining its own NER-based target.
- The data of unserved habitations had serious discrepancies and consistency issues which was indicative of lack of diligence and cross-check at the State level in consolidation of the lower level proposals. Owing to lack of preparedness and slipshod approach in submitting the work proposals, the Department was unable to avail itself of all the benefits of RMSA.
- The sense of urgency was also missing in the departmental approach in upgrading the existing upper primary schools into the secondary ones.
- The test-checked schools were found to suffer from significant infrastructural deficiencies in terms of availability of adequate numbers of classrooms, science laboratories, computer rooms, toilets, etc. affecting the quality of curricular activities at the secondary level. Efforts in addressing such deficiencies in the infrastructure remained unproductive due to slow progress of civil works in schools.

- Availability of teachers *vis-à-vis* the number of students was also a matter of concern as 70 *per cent* of the test-checked schools had significantly high pupil-teacher ratios at the secondary/ higher secondary level. In 20 *per cent* of the test-checked schools, the situation was found to be alarming.
- Quality of teaching in schools was also an area of concern as significant number of teachers did not have the necessary professional qualification in training. Monitoring of the quality of education remained weak as the number of inspections conducted was much lower than the norms.

(iii) Schemes implemented by Housing Department

The access to a safe and healthy shelter is essential for a person's wellbeing. With an aim to providing 'Affordable Housing to All' with special emphasis on the disadvantaged sections of the population, the Housing Department had launched (2009-10) a flagship programme namely '*Gitanjali*'. Apart from this, the Housing Department constructed Rental Housing Estates (RHEs) and Public Rental Housing Estates (PRHEs) which were rented out to the State Government employees and common people respectively.

- Though the Department prepared a Plan outlining the housing shortage in the State, the magnitude of the shortage remained under-estimated as it had relied on outdated data. Even the interventions envisaged in the Plan were not enough to address the housing shortage worked out by it. The Housing Department did not co-ordinate with the multiple departments working in the housing sector to bring about synergy in their activities.
- The implementation of the flagship scheme for housing, '*Gitanjali*', suffered from various implementation bottlenecks such as arbitrary selection of beneficiaries, inclusion of ineligible beneficiaries, inaccurate reporting, retention of unspent funds, etc. This was attributable to the fact that the Housing Department had to depend on multiple departments for implementation in the absence of a district level set up of its own.
- The houses built under the scheme in the test-checked districts did not adhere to the guidelines in terms of the minimum area requirement; they also often lacked toilets.
- The Government did not have adequate control over the assets held in PRHEs and RHEs. In both PRHEs and RHEs, people continued to occupy the Government property unauthorisedly, with many tenants not paying the rent regularly. In PRHEs, several tenants had made unauthorised alteration to Government properties and even sold it.

Compliance audit observations

(i) IT Audit of e-enabled services in the Backward Classes Welfare Department

The Backward Classes Welfare (BCW) Department and Tribal Development (TD) Department *inter alia* provide e-enabled services *e.g.* issue of caste certificates, promotion and implementation of educational schemes, like payment of grants and scholarships, running hostels, etc. to the people belonging to Scheduled Castes (SCs), Scheduled Tribes (STs) and Other

Backward Classes (OBCs) in West Bengal. Audit conducted an IT audit of three such applications namely, Online Application for Scholarship in Studies (OASIS), Online Application for Issuance of Caste Certificate (OSCAR) and Hostel Monitoring System (HMS).

- Though the BCW Department took IT initiatives for quick delivery of some of its services, test-check revealed that there was much scope to increase the efficiency and effectiveness of these applications.
- OASIS application was not mapped fully with the business rules. The system was deficient in validation control and processed applications for scholarships without adhering to the income criteria and even without information on bank accounts. Audit noted that the system also allowed payment of hostel fees even where the students were not residing in hostels. Lack of controls would be further evidenced from the instances of multiple payments of scholarships to the same students in the same academic year as they could apply for scholarships multiple times by changing districts, courses, etc. This may be viewed with the fact that user-ids and passwords were available even to lower level non-government functionaries at the block level leaving the system exposed to unauthorised intrusions.
- Reliability of the data under HMS was also doubtful as substantial variation was observed between number of beneficiaries of hostel grants as per district level records and those captured in the HMS.
- As a serious weakness in the business continuity plan, the vendor was found to be the owner of the data as per the agreement. The department would not be in a position to continue with the operations if the vendor chose to discontinue.

(ii) Identification of beneficiaries and disbursement of loans by State Corporations

For the economic upliftment and self-employment activities of people belonging Scheduled Castes (SCs), Scheduled Tribes (STs), minority groups, scavengers, etc., various central corporations provide funds to the State Channelizing Agencies (SCAs) as soft loans under different schemes for further disbursement to the targeted people as loans as per stipulated guidelines of those corporations. In West Bengal, West Bengal SC ST Development & Finance Corporation (WBSCSTD&FC) and West Bengal Minority Development & Finance Corporation (WBMD&FC) work as SCAs for loan schemes of the Central Corporations for SCs, STs, Safai Karmacharis and minority groups.

- State Channelising Agencies were not found to have any robust mechanism, which should have been in place to ensure actual percolation of the benefits of the loan-based schemes to the targeted disadvantaged sections of the population belonging to SCs/ STs/ minorities and Safai Karmacharis.
- The coverage under various schemes (especially Mahila Samridhi Yojana Loan) showed erratic fluctuations in achievement, with higher achievement disproportionate to the targets during recent years. Such higher achievement under MSY was attributable mainly to the relaxation of certain controls. Using such relaxations, 1223 MSY beneficiaries even extracted undue financial benefits of ₹ 1.22 crore out of Government subsidies.

- There were many instances of selection of ineligible beneficiaries under the schemes, especially under loan schemes for minority beneficiaries, which calls for closer surveillance by the Corporations.

(iii) Implementation of Food Safety & Standards Act, 2006

The Food Safety & Standards Act, 2006 envisages to lay down scientific standards for articles of food and to regulate their production, storage, distribution and sale, to ensure availability of safe and wholesome food for human consumption.

- Even after five years of the implementation of the Act, the Health & Family Welfare Department could not bring all the Food Business Operators under the Act as a significant number of them were yet to register or obtain licences under the Act. Even the registered/ licensed ones continued business with expired registration/ licence in the absence of any system to watch over their periodical renewal.
- Though envisaged in the Act, the Department could not deploy full-time Designated Officers and adequate number of Food Safety Officers and had been functioning with significant shortage of manpower. Such shortage of manpower, coupled with the absence of any target for the collection of food samples, resulted in grossly inadequate number of inspections conducted and food samples collected. Given the fact that almost 42 *per cent* of the test reports showed “sub-standard” results, the shortfalls in inspection and sample collection have the potential to expose the consumers to severe risks from unsafe food products.
- Only two Food Testing Laboratories were available under the Department for food testing and that too with severe shortages of equipment and chemicals. No laboratory is available in North Bengal in the Government sector. Consumers remained exposed to unsafe food-stuff as some vital tests are not conducted in those laboratories. Even the accuracy of the test results was questionable as the functional laboratories were also deficient in infrastructure.
- No awareness campaigns were undertaken and scant regard was given to Information, Education and Communication activities.

(iv) Preservation of historical monuments and archaeological sites

An assessment of the Government’s efforts on preservation and conservation of historical monuments and maintenance of archaeological museums during 2011-16 highlights serious structural weaknesses in the entities responsible for such preservation/ conservation.

- There was no full time Director also at the Directorate of Archaeology and Museums, the apex body in respect of the historical sites/ monuments in the State. Functioning of the Directorate and the West Bengal Heritage Commission was seriously jeopardised by the acute shortage of key technical personnel.
- There was no system of identification of monuments/ heritage sites for annual work plan, in the absence of which there were no correlation between budget allocation and actual requirement at the field level. As a

result, more than half the funds allocated under State Plan during 2011-16 remained unspent. The structural weakness in the Directorate/ Heritage Commission led to the lapse of ₹ 14.48 crore of grants receivable under the recommendations of the 13th Finance Commission.

- The quality of maintenance of archives/ artefacts/ historical items in the State Archaeological Museum or at the Centre for Archaeological Studies & Training, Eastern India was not satisfactory as scientific storage norms were flouted.
- Physical inspection of some of the heritage sites by Audit showed significant deficiencies in creation of visitors' amenities and exhibition of information boards indicating indifference towards the aspect of tourism.

(v) Execution of flyover projects by Kolkata Metropolitan Development Authority

As a part of infrastructure development activities, KMDA had taken up a number of flyover/ bridge projects, of which records in respect of three fly over projects, namely Parama flyover, Ultadanga flyover and Wipro flyover were scrutinised by audit to assess the sufficiency in quality control activities and level of adherence to the statutory requirements at various stages of their lifecycle of implementation.

- It was observed that KMDA authorities were heavily dependent on the services of the private consultants on technical matters. However, in the absence of norms/ guidelines for selection criteria of consultants, level of competence of the selected consultants was not ensured. Appointments of such consultants had also been made without following the competitive bidding process. There was also no mechanism for monitoring on the activities of the consultants and fixing up of accountability in case of under-performance.
- The DPRs were often prepared without adequate ground work which necessitated midway alteration in the scope of work. Availability of encumbrance-free land was also not ensured before issuing work orders. All these factored behind delay in execution and time and cost-overrun.
- There were deficiencies in contract managements also. Instances were seen where scope of work had been reduced after awarding of the contract without downward revision of contract price. In one case, contract was awarded to an agency not technically qualified enough to handle the assigned work. KMDA also extended undue financial benefit to contractors by shouldering contactors' liabilities.
- Negligence in quality control work on the part of both consultant and KMDA authorities was also evident. Instances came to notice where corrective action was not taken even after adverse quality test reports.

(vi) Some other significant observations of non-compliance

Disaster Management Department incurred extra expenditure of ₹ 17.67 crore during 2013-16 on procurement of tarpaulin sheets by not observing tender formalities or following DGS&D rates.

(Paragraph 3.3)

Even after introduction of mechanised cleaning/ housekeeping services from October 2014, SSKM hospital remained dependent on 314 to 326 pre-existing outsourced staff. This had led to an avoidable expenditure of ₹ 4.54 crore, while the services of the mechanised cleaning agency were apparently under-utilised.

(Paragraph 3.6)

Under the scheme of development of Wakf properties, the Board of Wakf released ₹ 269.36 crore to Imams and Muezzins as honoraria, which was unproductive in the absence of any plan for developmental works and proper identification of Imams and Muezzins to be involved in such developmental works. The Board also irregularly used the Government grants to pay honoraria to them.

(Paragraph 3.8)

Negligence of the Treasurer and the Secretary to the Burdwan Zilla Saksharata Samity in cross-verifying entries in the cash book and cheque register with corresponding entries in the bank pass book and bank scroll facilitated defalcation of ₹ 4.40 lakh.

(Paragraph 3.9)

Block Development Officers of Gopiballavpur-II and Beldanga-I blocks did not cross-verify collection and remittance of water tax with duplicate carbon receipts and treasury schedules of remittances. This had facilitated defalcation of ₹ 10.60 lakh.

(Paragraph 3.10)

The objective of improvement of the living conditions in the rural colonies for displaced populations remained largely unachieved due to tardy implementation of a centrally assisted scheme coupled with delayed percolation of central funds to the executing agencies. The State Government also failed to avail itself of the central assistance of ₹ 48.10 crore.

(Paragraph 3.11)

Lack of initiative of the Directorate of Technical Education & Training resulted in the Community College scheme remaining a non-starter for almost three years. Further, the fate of trainees enrolled in one polytechnic remained undecided for want of valid certificate.

(Paragraph 3.12)

During implementation of Barrackpore-Kalyani-Dum Dum Expressway road project, KMDA shouldered an unjustified and excess expenditure of ₹ 4.38 crore for earth work compared to PWD's Schedule of Rates.

(Paragraph 3.14)

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 the 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 the 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 contributing to better governance.

The Report has been organized 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 the 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 National Rural Health Mission, Schemes implemented by the Housing Department and Secondary Education in West Bengal have been included in the Report.
- Chapter 3 contains significant observations arising out of compliance audit of various Departments and their functionaries. Apart from individual paragraphs, this chapter includes reports on certain themes such as Preservation of Historical Monuments and Archaeological Sites, Implementation of Food Safety and Standards Act, 2006, Identification of Beneficiaries and Disbursement of Loans by State Corporations and Execution of Flyover Projects by Kolkata Metropolitan Development Authority (KMDA). Besides, a report on Information Technology (IT) based audit on e-enabled services offered by the Backward Classes Welfare Department has also been included in this chapter.

1.2 Profile of the General and Social Sector and audit jurisdiction

As per the Budget Publication, the Government of West Bengal releases 67 grants related to its various departments every year. The office of the Principal Accountant General (General & Social Sector Audit), West Bengal, is mandated to conduct audit of 2259 units of various levels related to 34 Grants under General and Social Sectors. Besides, this office conducts audit of 126 bodies/ authorities which are 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 under these two sectors. 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***.

Audit Report (General & Social Sector), 2015-16

Trend of expenditures in major Departments under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal during 2011-16 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	2011-12	2012-13	2013-14	2014-15	2015-16
Backward Classes Welfare	798.86	917.58	914.16	645.44	1484.31
Child Development	\$	\$	2311.90	2376.33	2466.75
Correctional Administration	155.06	165.92	186.42	206.38	197.95
Development and Planning	368.89	284.24	271.87	294.00	343.36
Disaster Management	1367.55	478.17	493.58	530.63	759.57
Finance	55517.95	55038.79	66944.10	67013.18	57860.49
Fire & Emergency Services	180.41	194.33	225.29	199.19	282.25
Food & Supplies	2327.77	3004.44	2707.30	1288.35	3958.69
Health and Family Welfare	3831.58	3901.64	4723.99	6252.44	7727.98
Higher Education	2014.74	2016.97	2444.05	2488.52	2631.41
Home	3637.03	3815.12	4398.54	4961.14	5541.62
Housing	196.06	468.92	645.37	735.77	765.16
Information and Cultural Affairs	92.44	133.91	152.72	230.19	283.48
Judicial	412.39	454.32	466.78	517.09	533.17
Labour	369.85	383.48	505.42	706.38	652.11
Mass Education Extension and Library Services	126.77	202.36	198.82	224.60	241.25
Minority Affairs and Madrasah Education	808.56	1356.33	1746.10	1973.57	1814.35
Municipal Affairs	2600.56	3046.66	3265.59	4051.33	5039.45
Panchayats and Rural Development	3750.38	5091.40	6605.50	13897.12	16975.89
Public Health Engineering	630.76	1009.33	1354.22	1429.32	1879.02
School Education	12881.41	13849.86	14500.99	16592.53	16833.02
Self-Help Group & Self-Employment	135.48	164.80	198.71	237.91	455.17
Technical Education & Training	322.83	366.21	468.12	641.51	622.37
Tribal Development	-	-	-	493.94 [#]	494.26 [#]
Urban Development	1399.03	1526.7	1823.64	1520.33	1688.41
Women Development and Social Welfare	2174.16 [*]	2320.00 [*]	484.72	868.78	1178.11
Others ¹	560.47	691.41	795.98	860.36	968.57
Total	96660.99	100882.89	118833.68	131254.33	133678.17

^{*} Represents combined figures of Women & Child Development and Social Welfare Department. Child Development got separated w.e.f. 2013-14.

^s Subsumed in the figures of Women Development and Social Welfare Department.

[#] Came into being in November 2013, however, allotment made from 2014-15 onwards.

Source: Appropriation Accounts

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

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.

DPC Act. C&AG is the sole auditor in respect of 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 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, which involves issues of topicality, financial significance, social relevance, internal control systems of the units, past instances of defalcation, misappropriation, embezzlement, etc. as well as findings of previous Audit Reports. Apart from the above parameters, all departmental units as well as 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 the 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 audits, 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 materials for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

1.5 Lack of response of Government to audit

Principal Accountant General (General & Social Sector Audit), West Bengal, (PAG) arranges to conduct periodical inspection of Government Departments to test-check compliance to rules and regulations in transactions and to verify the regularity in maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed up with Inspection Reports (IRs) issued to the heads of offices inspected with copies to the next higher authorities. Important irregularities and other points detected

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.*

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.*

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.

Under the Regulations on Audit & Accounts, 2007, the officer in charge of the auditable entity shall send the reply⁶ 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 indicating the remedial action taken to prevent recurrence and action taken against those responsible for the lapse.

Besides above, the Finance Department of Government of West Bengal had also issued instructions (June 1982)⁷ for prompt response by the executive to IRs issued by the PAG to ensure timely corrective action in compliance with the prescribed rules and procedures and to ensure accountability for the deficiencies, lapses, etc. observed during inspections.

A six monthly report showing the pendency of IRs is sent to the Principal Secretary/ Secretary of the respective department to facilitate monitoring and settlement of outstanding audit observations in the pending IRs.

Inspection Reports issued up to March 2016 relating to 664 offices under four departments⁸ showed that 2115 paragraphs relating to 486 IRs had remained outstanding at the end of March 2016. It was observed that replies were received only in case of 21⁹ out of 204 IRs issued during the period from April 2015 to March 2016 to these four departments.

Department-wise and year-wise break-up of the outstanding IRs and Paragraphs are detailed in ***Appendix 1.2***.

The unsettled IRs contain 224 paragraphs involving serious irregularities like theft, defalcation, misappropriation, etc. of Government money, loss of revenue and shortages, losses not recovered/ written off amounting to ₹ 1043.49 crore. The Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

⁶ 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

⁷ Vide Memo No. 5703 (72)/ FB dated 29 August 1982

⁸ Correctional Administration Department: 54 offices; Labour & Employment Department: 175 offices; Mass Education Extension & Library Services Department: 55 offices and Panchayats & Rural Development Department: 380 offices

⁹ Correctional Administration: 11 IRs; Labour & Employment: 5 IRs; Mass Education Extension & Library Services: Nil IR and Panchayats & Rural Development: 5 IRs

Table 1.2: Analysis of outstanding paragraphs on serious irregularities (₹ 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
Correctional Administration	Nil	Nil	03	23.97	07	11.26	10	35.23
Labour & Employment	03	1.89	13	101275.54	04	0.65	20	101278.08
Mass Education Extension & Library Services	Nil	Nil	05	393.63	01	0.30	06	393.93
Panchayats & Rural Development	34	845.59	121	1668.10	33	128.33	188	2642.02
Total	37	847.48	142	103361.24	45	140.54	224	104349.26

Audit committees, comprising the Principal Secretary/ Secretary of the administrative departments and representatives of the Finance Department and Audit, were formed in 30 out of 34 Departments under the General and Social Sector for expeditious settlement of outstanding Inspection Reports/ paragraphs. Audit Committees were not formed by the remaining four Departments¹⁰ under the General and Social Sector. Of the 30 Departments where audit committees were formed, meeting was held by only one Department (Public Health Engineering) on two occasions¹¹ during April 2015 to March 2016 wherein 27 paragraphs and 10 Inspection Reports were settled. Though other 29 Departments had Audit Committees, they did not hold any meeting during this period.

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, etc. in a time-bound manner and (iii) holding at least one meeting of each audit committee every quarter.

1.6 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 weeks¹².

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 the 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 on these audit findings.

Draft Paragraphs/ Performance Audits proposed for inclusion in this Report were forwarded to the Secretaries of the concerned departments between April 2016 and November 2016 through letters addressed to them personally.

¹⁰ Mass Education Extension & Library Services, Fire & Emergency Services, Self-Help Groups & Self Employment and Housing Departments.

¹¹ In July 2015 & October 2015

¹² 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.

The concerned Departments/ Directorates did not send replies to nine out of 19¹³ Paragraphs/ Performance Audits featured in Audit Report.

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

1.7 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 2014-15 showed that replies on 293 paragraphs pertaining to the period 1981-82 to 2014-15 involving 47 Departments (excluding omnibus paragraphs involving a number of Departments) remained outstanding as of December 2016 (***Appendix 1.3***). Out of 293 paragraphs, 40 paragraphs pertaining to 2005-06 to 2014-15 were selected for discussion by the Public Accounts Committee (PAC), while remaining 253 paragraphs pertaining to the period 1981-82 to 2012-13 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 the action taken or proposed to be taken on those recommendations within six months.

Action Taken Notes on 40 paras contained in 35¹⁴ Reports of the PAC, presented to the Legislature between 1991-92 and 2015-16 had not been submitted by 19 Departments¹⁵ to the Assembly Secretariat as of December 2016. Out of these, 35¹⁶ Reports of the PAC had suggested recovery, disciplinary action, etc. A few significant cases are elaborated in ***Appendix 1.4***.

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

¹³ Excluding paragraphs of general nature each involving a number of Departments

¹⁴ 48th Report of PAC 2005-06 contained observation on three paras(para 4.3.3, 4.4.7 and 4.4.8 of AR 2003-04) whereas 1st and 4th Report of PAC 2006-07 and 12th Report of PAC 2007-08 contained observations on two paras respectively

¹⁵ Agriculture; Finance; Finance (Taxation); Fisheries; Home(Constitution/ Police/ Election); Housing; Higher Education, Irrigation and Waterways; Municipal Affairs; Panchayats and Rural Development; Public Health Engineering; Public Works; Public Works (Roads); School Education; Women & Child Development and Social Welfare; Transport; Urban Development; Health & Family Welfare and Co-operation Departments

¹⁶ 1st PAC Report 1991-92, 14th PAC Report 1993-94, 23rd PAC Report 1998-99, 36th PAC Report 1999-2000, 37th PAC Report 1999-2000, 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 2007-08, 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, 2nd PAC Report 2012-13, 3rd PAC Report 2012-13, 4th PAC Report 2012-13, 5th PAC Report 2012-13, 6th PAC Report 2012-13, 9th PAC Report 2013-14, 12th PAC Report 2014-15 & 2015-16 and 13th PAC Report 2014-15& 2015-16.

Chapter 2

Performance Audits

Chapter 2: Performance Audits

HEALTH & FAMILY WELFARE DEPARTMENT

2.1 National Rural Health Mission

Executive Summary

The National Rural Health Mission (NRHM) was launched by the Government of India in April 2005 to provide accessible, affordable and quality health care to the rural population for ensuring reduction in child and maternal mortality, better accessibility to comprehensive primary health care and prevention and control of communicable and non-communicable diseases. The State Health Mission, with the State Programme Management Unit acting as its Secretariat, was in the overall charge of the mission. The West Bengal State Health & Family Welfare Samity was entrusted with the planning, supervision, monitoring and implementation of National Health Programmes. A performance audit of the NRHM, covering a period from 2011-12 to 2015-16, has thrown light on various areas of deficiencies, which call for immediate attention of the Government.

- The State had not set any benchmark of its own in respect of availability of health facilities *vis-à-vis* population or distances. However, as compared to the Indian Public Health Standards (IPHS) norms, there was shortfall in the number of health centres resulting in health centres being burdened with far larger population than recommended as per the IPHS norms. Even the existing health centres lacked basic facilities *e.g.* running water supply, uninterrupted electricity, staff quarters, etc.
- Progress in the construction of buildings for health facilities lagged behind the targets. Failure in sorting out land problems as well as under-performance of implementing agencies factored behind such slow progress. Even a good number of the created/ upgraded infrastructure like Primary Health Centres (PHCs) with round the clock delivery service etc. could not be made functional depriving the public of the emergency obstetric care. This had in turn put additional pressure of patients on the Sub-Divisional Hospitals/ District Hospitals affecting the quality of service at those points too.
- Round the clock services were further affected by reluctance of the health centre staff in staying in quarters attached to the hospitals. While a large number of quarters constructed for Auxiliary Nursing Midwives remained vacant, a number of staff quarters also remained in dilapidated conditions.
- Installation of New Born Care Corner and New Born Stabilisation Units without proper planning and necessary training of the doctors/ staff resulted in a number of such facilities remaining idle.
- Shortage of doctors, Nurse and other support staff were observed at every level. Not only the number of posts fell short of the posts required under IPHS norms, but also there were substantial vacancies against the sanctioned posts.
- Ante-natal and Post-natal care and other health related services could not be extended to a considerable number of villages due to shortfall in appointment of ASHA workers.
- Though the Quality Control Committee and the Quality Control Team were formed up to district level, these were yet to start functioning in a meaningful way. Village Health & Sanitation and Nutrition Committees and Rogi Kalyan Samities were found to have been either not formed or non-functional in the test-checked districts.

2.1.2 Introduction

The National Rural Health Mission (NRHM) was launched by Government of India (GoI) in April 2005 to provide accessible, affordable and quality health care to the rural population. The objectives of NRHM *inter alia* included

- Reduction in child and maternal mortality.
- Access to integrated comprehensive primary health care.
- Prevention and control of communicable and non-communicable diseases, including locally endemic diseases.

In order to achieve the goals, the NRHM interventions aimed at improving the health indicators and included making the public health delivery system fully functional and accountable to the community, human resources management, rigorous monitoring and evaluation against standards in a decentralised way, convergence of health and related programmes, etc.

The finances are shared between the Central and State Governments in the ratio 75:25¹. In West Bengal, during 2011-16, ₹ 7352.62 crore was available under NRHM out of which ₹ 4054.54 crore (55 *per cent*) was spent.

2.1.3 Organisational structure

At the State level, NRHM functions under the overall guidance of the State Health Mission headed by the Chief Minister of West Bengal. The State Programme Management Unit (SPMU) acts as the Secretariat to the State Health Mission and is headed by a Mission Director. The West Bengal State Health & Family Welfare Samity (State Samity), a society, is entrusted with the planning, supervision, monitoring and implementation of National Health Programmes and other Public Health Programmes, under the overall policy framework laid down by the Ministry of Health & Family Welfare, GoI. The Principal Secretary, Health & Family Welfare (H&FW) Department, West Bengal is the President of the Executive Committee of the State Samity. NRHM funds² received by the State Samity are onward transferred to the District Health & Family Welfare Samities (District Samities) and Block Health & Family Welfare Samities (Block Samities) which function under the overall supervision and guidance of the State Samity.

Each District Samity is headed by the District Magistrate and is responsible for planning, implementation, monitoring, evaluation and database management at the district level. Chief Medical Officer of Health (CMOH), the district level functionary of the H&FW Department, is the Member Secretary of the District Samity and is vested with the responsibilities of providing health care services to the people through health facilities. The health care infrastructure in rural areas has been developed as a three tier system - Community Health Centres (CHC) {which includes Rural Hospital (RH) and Block Primary Health Centre (BPHC)}, Primary Health Centres (PHC) and Sub-Centres (SC)³.

¹ It was 85:15 during the 11th Plan period

² Up to the year 2013-14, the Ministry released funds directly to the State Health Societies. Thereafter the funds were routed through State budget.

³ Block Medical Officer of Health (BMOH) looks after CHC; Medical Officer (MO) looks after PHC and Auxiliary Nursing Midwife (ANM) looks after SC.

Besides, there are Rogi Kalyan Samities (RKS) at the Hospital/ CHC (RH/ BPHC)/ PHC level to ensure community ownership of delivery of quality health services.

A Performance Audit of NRHM covering the period from 2011-12 to 2015-16 was conducted between April and August 2016.

2.1.4 Audit objectives

The audit objectives were to

- A) Assess the availability and sufficiency of physical infrastructure and manpower in the health facilities at the grass root level as well as various referral levels;
- B) Assess the impact of NRHM on improving Reproductive and Child Health and
- C) Assess the efficacy of the monitoring mechanism.

2.1.5 Audit criteria

The following are the sources of audit criteria/ performance impact indicators for the National Rural Health Mission:

- NRHM Frameworks for Implementation (2005-12) and 2012-17;
- NRHM Operational Guidelines for Financial Management;
- Operational Guidelines for Quality Assurance in public health facilities 2013 and
- Assessor's Guidebooks for Quality Assurance in District Hospitals, Community Health Centres and Primary Health Centres.

Besides the above, for assessing adequacy of health infrastructure at various levels of facilities, benchmarks set by the Indian Public Health Standards (IPHS) Guidelines (2007 and 2012) were also used, where no other norms were available.

2.1.6 Audit scope, coverage and methodology

The performance audit involved data collection and scrutiny of relevant records in the State Samity, State Project Management Unit, Directorate of Health Services and four⁴ District Samities selected through Simple Random Sampling Without Replacement (SRSWOR) by stratifying districts into low, medium and high performing districts. Audit also covered three/ two⁵ CHCs in each selected district, two PHCs in each selected CHC and three SCs in each selected PHC covering 11 CHCs, 22 PHCs and 66 SCs, all selected statistically. The list of the test-checked health centres is given in *Appendix 2.1.1*. Test-check also encompassed the respective District Hospitals, District and Block Samities including the Rogi Kalyan Samities.

Further, Audit surveyed 660 beneficiaries⁶ (ten in each selected SC selected by employing SRSWOR method).

⁴ Paschim Medinipur, Murshidabad, Birbhum and Uttar Dinajpur

⁵ Three CHCs were selected in districts where number of Blocks is more than ten and two CHCs in other districts.

⁶ Women who have given birth within the last 24 months.

An Entry Conference (April 2016) was held with the H&FW Department wherein the audit objectives, scope, criteria and methodology were explained. The observations arising out of the Performance Audit were also discussed in an Exit Conference (December 2016) with the Additional Chief Secretary of the Department and his team. The views expressed by the Department have been suitably included in relevant portion of the report.

A Performance Audit on National Rural Health Mission was featured (Paragraph 2.1) in the Report of the C&AG of India (Civil) for the year ended March 2009. The report flagged issues such as deficiencies in planning, inadequate physical infrastructure, lack of man power, etc. some of which still persist. The replies to that report were, however, not given by the Department.

2.1.6.1 Acknowledgement: We acknowledge the co-operation and assistance rendered by the Additional Chief Secretary of the H&FW Department, State Programme Management Unit, the West Bengal State Health & Family Welfare Samity, CMOsH, District Health & Family Welfare Samities and all lower level functionaries during the course of audit.

Audit findings

2.1.7 Availability of physical infrastructure

2.1.7.1 Shortage of health care facilities vis-à-vis IPHS norms

The Government of West Bengal in its Plan of Action under the Health sector for the years 2011-15 had *inter alia* targeted for providing affordable and accessible health care facilities to all within five years with special focus on the poor, mother and child and those living in underserved areas. However, no population based norms for setting up of health facilities were spelt out by the Government. IPHS stipulates population based norms⁷ of availability of health facilities. Compared to the said norms (based on population figures as per Census 2011), there was shortage in the number of health facilities in the State as well as in four test-checked districts as shown in the **Table 2.1.1** below:

Table 2.1.1: Shortage of health facilities

State/ District	SC			PHC			CHC		
	Required	Available	Shortfall (%)	Required	Available	Shortfall (%)	Required	Available	Shortfall (%)
West Bengal	18280	10369	7911(43)	3046	909	2137(70)	914	340	574 (62)
Paschim Medinipur	1183	858	325 (27)	197	82	115 (58)	59	29	13 (51)
Birbhum	700	484	216 (31)	117	58	59 (50)	35	19	16 (46)
Murshidabad	1421	832	589 (41)	237	70	167(70)	71	26	45 (63)
Uttar Dinajpur	601	344	257 (43)	100	18	82 (82)	30	09	21 (70)

Source: Reply furnished by the office of the Mission Director, NRHM and computation by Audit

Thus, the test-checked health facilities were burdened with far larger population than recommended as per IPHS norms. Further analysis showed the following:

- Out of the 66 test-checked SCs, 63 SCs (95 per cent) had been serving population of more than 5000 (up to 15000). Of these 63 SCs, 27 were

⁷ One Sub-centre for a population 5000 people in the plains and for 3000 in tribal and hilly areas, one Primary Health Centre (PHC) for 30,000 population in plains and 20,000 population in tribal and hilly areas and one Community Health Centre (CHC/ Rural Hospital) for a population of one lakh.

serving population of between 5000 and 7000 souls, while nine SCs were serving population of more than 10000 souls each.

- Out of the 22 test-checked PHCs, 15 PHCs (68 per cent) had been serving, populations beyond the stipulated norm of 30000 per PHC. Of these over-burdened PHCs, nine were serving a population of up to 50000, while in case of seven, the number of population being catered by each PHC ranged between 50000 and one lakh.
- Out of the 11 test-checked CHCs, 10 (91 per cent) had populations of between 1.68 lakh and 4.70 lakh souls in their jurisdiction *vis-à-vis* the stipulated one lakh.

As regards adequacy of the number of health facilities the Department stated during the Exit Conference (December 2016) that West Bengal being a State with high population density, the Government, while setting up new health facilities, focused more on accessibility and quality issues. It was also pointed out that adoption of IPHS norms would have resulted in further stretching of the already thin manpower. The reply may, however, be viewed with the fact that the State had not set any benchmark of its own, based on distances, either. Further, the issue of quality in services at lower levels of health facilities remained a matter of concern from the viewpoint of amenities and infrastructure, as discussed in the succeeding paragraphs.

2.1.7.2 Lack of amenities in SCs, PHCs and CHCs

Audit analysed the availability of various amenities like water, electricity, telephone, waste disposal, generator, etc. in the 99 test-checked facilities, the result of which is tabulated in **Table 2.1.2**. Audit noted that while the test-checked CHCs (which were the highest level of health facilities in a block) had these facilities by and large, an unsatisfactory picture presented itself in health centres (PHCs and SCs) of lower hierarchy.

Table 2.1.2: Availability of infrastructure in test-checked facilities

No. test-checked	Water supply	Electricity	Waste disposal	Telephone	Separate toilet for women	Computer	Standby generator	Boundary Wall
Number of facilities in which available								
11 CHC	11	11	11	11	11	11	10	10
22 PHC	15	20	22	02	06	NA*	2	19
66 SC	58	61	49	01	17	NA*	NA*	28

*NA: Not applicable *Source: Data collected from test-checked facilities*

Audit further observed that in four test-checked districts, out of total 2718 Sub-Centres, 19 per cent (517) lacked water supply, 13 per cent (355) had no electricity and 10 per cent (262) had no toilet.

2.1.7.3 Non-achievement of targets for construction of health centre

During 2011-16, the State Samity released ₹ 168.85 crore to various implementing agencies⁸ for construction and upgradation of various facilities namely, SC, PHC and CHC. The target for construction of and achievement thereof during 2011-16 are shown in **Table 2.1.3**.

⁸ For construction and upgradation of existing PHCs and SCs, the State Samity places funds with the Zilla Parishads and Panchayat Samities through the respective district Samities. For CHCs, funds are directly placed with other Government agencies viz. Public Works Department, West Bengal Industrial Infrastructure Development Corporation (WBIIDC), Mackintosh Burn Ltd., Asansol Durgapur Development Authority (ADDA), etc.

Table 2.1.3: Target and achievement- construction of health facilities

Type of facility	Target		Achievement		Shortfall		Percentage of Shortfall	
	West Bengal	Test-checked districts	West Bengal	Test-checked districts	West Bengal	Test-checked districts	West Bengal	Test-checked districts
SC	613	165	517	133	96	32	16	19
PHC	79	13	38	4	41	9	52	69
CHC	122	29	84	20	38	09	31	31

Source: Data furnished by the office of the Mission Director, NRHM

As can be seen from **Table 2.1.3**, several health facilities could not be completed as targeted. While the main reason for non-construction of SCs was non-availability of land, in case of PHCs and CHCs the delay was attributable to the under-performance of implementing agencies. The implementing agencies took abnormally long time to complete work as no agreement had been executed with them by the State Society.

In two test-checked districts, 29 PHC buildings (Murshidabad: 16 and Paschim Medinipur: 13) were completed with delays of one to seven years; while in Murshidabad, 13 PHCs were yet to be completed even after lapse of five years from date of sanction for no recorded reasons.

2.1.7.4 Deficient performance in upgradation of infrastructure

(a) Upgradation to First Referral Unit: For providing referral services to the mother and child and for taking care of obstetric emergencies and complications including provisions for C-section⁹ delivery and safe abortion services, 48 CHCs (out of total 340 in the State) had been identified (February 2014) for upgradation as First Referral Unit (FRU). However, as of March 2016 only 28 CHCs could be upgraded to FRU. In Murshidabad, Jalpaiguri and Coochbehar districts, there were no CHCs with facilities of FRU. In these districts, these facilities were available only in Sub-Divisional and District Hospitals. As a result, in case of emergencies the expectant mothers had to travel to Sub-Divisional and District Hospitals, rather than the nearest CHCs (FRUs). Moreover, the SDHs or District Hospitals were also over-burdened potentially affecting the quality of service.

(b) PHCs with round the clock delivery services: Out of the total 909 PHCs in the State, only 234 (26 per cent) were designated (February 2014) for providing 24x7 delivery services. However, out of the targeted PHCs for providing 24x7 services, only 157 PHCs (67 per cent) had been providing 24x7 delivery services as of March 2016. The remaining PHCs were providing only OPD services for seven hours for six days in a week for lack of adequate manpower.

Thus, 24x7 delivery services in PHCs remained far from being achieved.

2.1.7.5 Health infrastructure remaining unutilised

(a) PHC buildings remaining unutilised: During the period 2007-11, 332 PHC¹⁰ buildings were planned for upgradation from non-bedded to 10 bedded centres providing 24x7 service. Mention was made in para 3.1 of the Report of the C&AG on General & Social Sector for the year ended March 2012 that owing to non-posting of medical and para-medical officials,

⁹ A C-section, or caesarean section, is the delivery of a baby through a surgical incision in the mother's abdomen and uterus

¹⁰ Of this, 24 PHCs were to be financed from the 13th Finance Commission grant

upgradation of PHCs had remained unfruitful. Further scrutiny showed (April-August 2016) that as of March 2016, 287 PHC buildings have been completed between November 2009 and April 2015. However, based on the population based norms of the Ministry for setting up delivery points in the rural areas, the H&FW Department revised its original plan of upgrading 332 PHCs and decided (February 2014) to designate only 95¹¹ of these PHCs as delivery points. Thus, 237 PHC¹² buildings constructed at a cost of ₹ 142.75 crore remained idle as the same were not identified in the changed plan. Nothing was forthcoming from records as to how these 237 newly constructed buildings would be utilized.

(b) Idle expenditure on vertical extension of Islampur Sub-Divisional Hospital: Government of West Bengal, Health & Family Welfare Department had accorded (May 2011) administrative approval and financial sanction¹³ for vertical extension of Islampur Sub-Divisional Hospital at an estimated cost of ₹ 2.62 crore for accommodation of separate maternity and paediatric block with the facility of separate OT, labour room, Sick Neo-natal Care Unit (SNCU) and ward for infants. The work was executed by the Uttar Dinajpur Division of the PWD. As per records made available from the PWD office and Islampur, SDH, the work was completed (April 2014) at an expenditure of ₹ 1.99 crore and was handed over to the Hospital authority in August 2014.

As of July 2016, it was seen that the requisite equipment/ machinery and manpower were not provided and except the paediatric OPD, the infrastructure created remained idle.

2.1.7.6 Misuse/ improper use of health infrastructure

In Paschim Medinipur, four newly constructed CHC/ SC buildings were being used by Gram Panchayat (one SC) and Joint Police force (two SCs and one CHC). Thus, the intended benefits could not be derived from these infrastructures.

2.1.7.7 Impact of lack of infrastructure on service delivery

Short/ non-availability of infrastructure at every level of health facility resulted in overcrowding in health facilities which in turn caused deterioration of health services. At SC level, shortfall in Ante-natal Care service delivery (discussed later in this report under Reproductive and Child Health *vide para 2.1.10.2*) was observed putting pressure on the PHCs/ CHCs. As per the IPHS norms, number of patients expected to be checked daily by a Medical Officer (MO) posted in PHC/ CHC is 40. In the test-checked PHCs/ CHCs, average numbers of patients checked by an MO ranged between 43 and 522 per day as under:



**Overcrowded Krishnapur RH,
Murshidabad (August 2016)**

¹¹ This included five PHCs constructed with the 13th FC grant

¹² 218 PHC buildings (308 minus 90) constructed at a cost of ₹ 122.56 crore and 19 PHC buildings (24 minus 5) constructed at an expenditure of ₹ 19.19 crore

¹³ Out of the 13th Finance Commission grants under Head of A/cs "Strengthening District, Sub-Divisional and State General Hospital".

Table 2.1.4: Patient load on an MO at test-checked PHCs/ CHCs

Number of PHC test-checked	Average number of patients expected to be seen by an MO per day	Number of CHC test-checked	Average number of patients seen by an MO per day
19	43 to 99	4	99 to 189
2	156	5	217 to 245
1	229	2	305 to 522

Source: Data collected from test-checked facilities.

As per norms of the World Health Organisation there should be 1500 beds for every 10 lakh population. However, in view of limited public sector capacity, the Department had envisaged 500 beds for every 10 lakh population across all facilities of the district as a minimum commitment. A district-wise comparative analysis showed the following:

Table 2.1.5: Comparative analysis of requirement and availability of beds in the test checked districts

District	Total population as per Census 2011	Number of beds required as per WHO norms (1500 beds/ 10 lakh population)	Number of minimum beds required as envisaged by the Department			Actual number of beds in the district including all level of facilities in Government sector		
			Government sector	Private sector	Total	Government sector	Private sector	Total
Birbhum	3502404	5254	1751	NA	1751	2634	838	3472
Murshidabad	7103807	10656	3552	NA	3552	3957	1225	5182
Paschim Medinipur	5913457	8870	2957	NA	2957	4342	1752	6094
Uttar Dinajpur	3007134	4511	1504	NA	1504	1135	89	1224

Source: Data provided by the test-checked four DHFWS.

Thus, while number of available beds was way below the WHO approved level in all four districts, in Uttar Dinajpur, even the minimum number of beds fixed by the Government was not available.

Out of the 11 test-checked CHCs and four DHs/ MCHs, the bed occupancy level was more than 100 per cent in four CHCs while high level of bed turnover rate (discharge per bed during a given period of time) was seen in nine CHCs and three DHs. It was observed that normal delivery patients had to be discharged before the mandatory observation time of 48 hours owing to shortage of beds. During survey, out of 660 mothers 368 (56 per cent) stated that they were discharged within 48 hours of delivery. Overcrowding at each level of health facilities also compromised the cleanliness of the facilities.

2.1.7.8 Vacant staff quarters at various levels of health facilities

Neither the State Health Directorate nor CMOH office at district level maintained any data regarding availability of staff quarters at SC, PHC and CHC levels. In course of visits to the test-checked PHCs/ CHCs/ DHs, Audit observed that almost half of the quarters (277 out of 564 test-checked) attached to those facilities remained vacant which was mainly attributable to their dilapidated and uninhabitable conditions.

(a) ANM quarters in Sub-Centres: In West Bengal, delivery facility was not available at SC level and none of the SCs was functioning 24x7. However, out of the 66 test-checked SCs, in 29, ANM quarters had been constructed at the first floor. These, however, have been lying vacant since construction, as no ANM stayed there. Instead of giving the intended round the clock service, all the test-checked SCs were found to be open only for five to six hours a day. As

the quarters were not being utilised, State Government had given instructions to use first floor of SCs as meeting halls. However, no such utilisation was seen and these infrastructure remained unused.

(b) Staff quarters in PHCs and CHCs: The details regarding availability of staff quarters in bedded as well as non-bedded PHCs against IPHS norms were as detailed below:

Table 2.1.6: Availability of staff quarters at test-checked facilities as of March 2016

(Number of staff quarters)

Type of health facility (Number)	No. of quarters Required as per IPHS Norms	Available	Shortfall	Staff quarters remaining vacant	Reasons for non-occupancy
PHC (22)	110	76	34	53	Dilapidated condition of the buildings
CHC (11)	209	250	0	121	
DH (4)	416	238	178	103	

Source: Data collected from test-checked facilities.

Table 2.1.6 makes it evident that healthcare facilities did not have adequate accommodation for staff. Further, Staff quarters were lying vacant due to bad condition of the buildings and inadequate amenities like water, electricity, etc. Absence of boundary wall in some cases (57 per cent of the test-checked facilities) caused security concern. In Kuli PHC of Murshidabad, two quarters were found to have been occupied by outsiders. Even the quarters which were in use required urgent repair.



Mallarpur BPHC (Birbhum): Staff quarters lying in dilapidated and unoccupied condition since long (before 2008) (April 2016)

2.1.7.9 Availability of equipment at Health Centre

(i) Installation of New Born Care Corner and New Born Stabilisation Units: During 2012-16, the Department had issued 561 New Born Care Corners (NBCC) and 307 New Born Stabilisation Units (NBSU) to 307 health facilities for stabilisation and care of newborns. Scrutiny of records showed that out of 307 NBSUs, 94 were not made operational as of July 2016 as the doctors and staff were not trained. Further, Audit observed that in the four test-checked districts, 32 of the 561 NBCCs had been lying idle as the same were issued to health facilities where no deliveries were conducted.

(ii) Blood Storage Unit (BSU): The State Samity had sanctioned (upto March 2016) 104 BSUs for all districts in the State and supplied all the required equipment to these BSUs. Scrutiny showed that only 32 BSUs could be made functional till March 2016. The remaining 69 BSUs with equipment costing ₹ 2.14 crore were not made functional as the requisite licence from Drug Controller was yet to be obtained. Further, the services of 42 technicians posted in 42 of these 69 BSUs remained unutilized though they were paid a salary of ₹ 86.79 lakh per year. In September 2016, Department decided to cancel 21 BSUs installed at 16 BEmOC centres and five CEmOC centres as there was no requirement of BSUs there. In the Exit Conference, the Department clarified that 16 BSUs installed at CHCs were declared as BEmOCs, as BSUs were not needed in these Centres. Thus, there was idling of infrastructure.

(iii) Idle equipment: In test-checked districts, Audit observed the following instances of equipment not being utilized:

- In two test-checked CHCs (Labpur RH, Birbhum and Krishnapur RH, Murshidabad), one defective X-Ray machine each had been lying unused for long. In the absence of any other machine, the X-Ray service was discontinued in Krishnapur RH whereas in Labpur RH the service was continued with another machine.
- Two Boilers/ Autoclaves (one each in Labpur RH, Birbhum and Salboni RH, Paschim Medinipur) had been lying idle.
- In Raiganj District Hospital, 17 pieces of equipment and machines (valued at ₹ 17.84 lakh) received between 1999 and 2008 under the State Health System Development Project-II (SHSDP-II) had been lying idle (*Appendix 2.1.2*) in the hospital for years together since receipt till date of audit (June 2016). The Department had supplied these equipment to this hospital without ascertaining the requirement from the hospital authority.

2.1.7.10 Shortage of drugs vis-à-vis IPHS norms

The State Government has not specified the list of drugs to be available at various levels of health facilities (SC, PHC, CHC and DH). However, comparison of availability of the drugs at the test-checked facilities vis-à-vis IPHS norms showed that all the test-checked facilities had shortage of medicines as indicated in **Table 2.1.7** below:

Table 2.1.7: Shortage of drugs vis à vis IPHS norms

Type of facility	Type of drugs	No. of drugs recommended as per IPHS	Number of drugs not available against IPHS	Percentage of drugs not available against IPHS
SC	Kit A	9	1 8	11% 89%
	Kit B	9	2-8	22%-89%
PHC	Different essential drugs	110	50-104	45%-95%
CHC	Emergency obstetric care	71	28-65	39%-92%
	Sick New Born	25	6-21	24%-84%
	Other essential drugs	80	43-69	54%-86%
DH	Different essential drugs	370	223-245	60%-66%

Source: Data collected from test-checked facilities

Drugs which were not available also included essential obstetric care drugs, drugs for the sick new born and other essential drugs. Major drugs which were not available at the time of visit by Audit are indicated in the *Appendix 2.1.3*.

2.1.7.11 Quality testing of drugs

As per Government norms, heads of the procuring units of the decentralised stores are to get the drugs tested at the designated laboratories. After receiving the quality control report from laboratories, only standard drugs should be issued and initiative should be taken by the authority. It was observed that in two test-checked districts, seven batches (Paschim Medinipur District Reserve Stores: four, Murshidabad Medical College & Hospital: three) of non-standard medicines had been administered to the patients by the time the test report was received. Further, the District Reserve Stores at Murshidabad did not send any of the batches for testing during 2011-15.

During the Exit Conference, the Department clarified (December 2016) that apart from statutory testing there were additional safeguards against use of

sub-standard medicines, namely selection of companies of good repute, every batch of medicine being accompanied with mandatory test report and stoppage of medicines reported as inferior from being issued through the store management software. It was, however, accepted by the Department that there were instances of medicines being issued before receipt of test results and attributed the same to patient pressure. The Department further added that a mechanism was being contemplated to avoid such instances.

2.1.7.12 Mobile Medical Unit

Mobile Medical Unit (MMU) consists of doctor and paramedical staff with equipment for pathological tests, X-Ray, etc. to enable delivery of medical care to people residing in remote areas. The status of implementation of MMU is indicated in the table below:

Table 2.1.8: Status of implementation of MMUs

Year	Total number of districts targeted	Number of districts with functional Mobile Medical Unit	Reasons for shortfall in MMU, if any
2012-13	6	6	--
2013-14	10	6	Selection of Implementing agency not done due to delayed approval from GoI.
2014-15	10	6	Process for selecting NGO was initiated. However, as there was only one bidder, the matter referred to Finance Department, GoWB
2015-16	10	9	Purba Medinipur district was unable to select site for MMU for want of electricity a pre-requisite for MMU to be functional.

Source: Data provided by the office of the Mission Director, NRHM

This facility was available in nine districts which included two test-checked districts viz. Paschim Medinipur and Uttar Dinajpur. In Paschim Medinipur, it was seen that against the targeted 11 Left Wing Extremist affected blocks, 10 were covered. The remaining one block was not covered due to non-selection of NGO for running the MMUs, which was attributed by the Department during the Exit Conference to a court case. Consequently, 12055 camps (80 per cent) could be organized out of 15024 targeted.

2.1.7.13 Emergency response system

The objective of the scheme is to devise a system by which the beneficiaries, even in rural areas, can have easy and timely access to an ambulance by dialling a toll free number (102). Transportation of pregnant woman was done through 'Nischoy Yan (NY)', the free referral transport under Janani Sishu Suraksha Karyakram. Under this scheme, ambulances/ vehicles (2490 as of March 2016 which were not owned by Government) were empanelled for providing transportation facility for mothers and infants. As per the Scheme provision, when a patient or his/ her relatives called 102/ District Control Unit (DCU), the operator would contact the driver located nearest to the residence of the patient. The contacted driver would pick up the patient from the address provided. The following was observed by Audit in this regard:

- The toll free number worked only in the district Headquarters and its vicinity. In other areas, mothers were given the mobile number of the driver when they came for the third ante-natal check-up. The mother(s) directly

contacted the driver(s) for necessary transport. Thus, though there was arrangement for emergency transport, it was not functioning the way it was intended.

- As the times of receiving the calls and times of response (when vehicles were provided) was not mentioned in the DCU register, Audit could not assess the efficiency of response.
- All ambulances/ vehicles were to be fitted with GPS system, However, it was seen that 2222 (89 per cent) of the vehicles were not fitted with GPS system during 2015-16.
- In the test-checked BPHCs/ RHs, NY vehicles were not equipped with emergency life-saving equipment.
- Further, it transpired from the beneficiary survey of 660 mothers that
 - thirty one per cent did not avail of the *Nischoy Yan* facility pointing to the need for creating more awareness of the scheme;
 - fifteen per cent stated that the vehicle did not arrive on time and
 - four per cent stated that they had to pay for the service, ranging between ₹ 20 and ₹ 400, which should be viewed seriously, as the scheme envisaged free transportation of pregnant women.

While accepting the need of better professionalism in managing the emergency response services, the Department intimated during the Exit Conference (December 2016) that managing these services through a single number 102 throughout the State was under consideration.

2.1.8 Availability of Health Care personnel

2.1.8.1 Availability of medical personnel at CHCs and PHCs

Analysis of data collected from the test-checked districts and facilities (Table 2.1.9) indicated that the health facilities were running without adequate personnel, especially doctors and nurses.

Table 2.1.9: Position of medical/ paramedical personnel in various health facilities

Health Facilities	Type of personnel	West Bengal		Birbhum		Uttar Dinajpur		Paschim Medinipur		Murshidabad	
		SS*	MIP# (Shortfall in %)	SS*	MIP# (Shortfall in %)	SS*	MIP# (Shortfall in %)	SS*	MIP# (Shortfall in %)	SS*	MIP# (Shortfall in %)
All facilities											
CHCs	Doctor	2017	1199(41)	153	80(48)	108	41(62)	292	199(32)	NA	160
	Staff Nurse	4605	3115(32)	153	133(13)	155	118(24)	350	287(18)	NA	245
	Paramedics	1516	892(41)	156	110(29)	67	27(60)	202	163(19)	NA	52
PHCs	Doctor	1324	721(46)	147	52(65)	33	23(30)	165	119(28)	140	109(22)
	Staff Nurse	2305	1677(27)	180	145(19)	45	43(4)	214	162(24)	NA	68
	Paramedics	1294	877(32)	58	55(5)	18	18(0)	82	76(7)	NA	64
Test-checked facilities											
CHCs	Doctor	Not Applicable		28	13(54)	9	8(11)	35	24(31)	25	19(24)
	Staff Nurse			29	21(28)	16	14(12)	43	41(05)	29	21(28)
	Paramedics			18	11(39)	8	5(37)	22	20(09)	16	10(37)
PHCs	Doctor	Not Applicable		14	7(50)	7	4(43)	15	11(27)	NA	7
	Staff Nurse			18	9(50)	12	8(33)	26	14(46)	NA	3
	Paramedics			9	7(22)	10	7(30)	24	19(21)	NA	11

* Sanctioned Strength; # Men in position

Source: Data furnished by the office of the Mission director, NRHM and the respective CMOHs.

In this regard, Audit further observed that

- Seventeen PHCs in Paschim Medinipur¹⁴, Murshidabad¹⁵ and Birbhum¹⁶ were running without any doctor.
- Out of 22 test-checked PHCs in four districts,
 - Only five¹⁷ PHCs (23 per cent) had medical personnel available on call in case of emergency;
 - Only one¹⁸ PHC (five per cent) had Lady Medical Officer and
 - Only five¹⁹ PHCs (23 per cent) had doctor or nurse staying in the facility at night.

As is evident from above, the facilities were working with serious human resource constraints which potentially affected the delivery of health care.

2.1.8.2 Shortage of human resources vis-à-vis IPHS norms

The adequacy of man power was also assessed by comparing it with the IPHS norms (based on population to be covered by the facility), the results of which are depicted below:

Table 2.1.10: Human resources vis-à-vis IPHS norms

Level of health facility (Number of facilities test-checked)	Name of post	Strength required as per IPHS	No. of persons in position	Shortage w.r.t IPHS norms (%)
District hospitals (2)	Doctors	120	65	55 (46)
	Nurses	405	264	141 (35)
	Paramedics	168	52	116 (69)
CHCs in four test-checked districts (84)	Doctors	690	480	210 (30)
	Nurses	840	783	57 (07)
	Paramedics	924	352	572 (62)
PHCs in four test-checked districts (228)	Doctors	456	303	153 (34)
	Nurses	684	418	266 (39)
	Paramedics	556	213	343 (62)

* Excluding NA-Not Available for Murshidabad district

(Source: Data provided by the test-checked four DHFWS and SHFWS)

In this regard, Audit observed that

- IPHS-recommended posts (one person in each CHC) for Dental Assistant, Cold Chain and Vaccine Logistic Assistant, OT Technician and Community-based Rehab Worker were not sanctioned for CHCs.
- The PHCs did not have IPHS-recommended posts (one person in each PHC) for Health Worker (Female), Health Assistant (Male) and Lab Technician sanctioned.
- There was shortage of specialist doctors in all the test-checked CHCs which ranged between 89 per cent and 100 per cent as illustrated below:

¹⁴ Dharampur, Sasra, Rajnagar, Gokulpur, Goatsandhya, Khasbarh, Makrampur and Mangrul (8)

¹⁵ Faridpur, Margram, Putimari, Bahutali, Kharjuna and Kiriteswari (6)

¹⁶ Banagram, Bipratikuri and Udaypur(3)

¹⁷ Makrampur PHC (Narayangarh Block); Mohoboni PHC (Keshpur Block); Godapiasal PHC (Salboni Block); Panchthupi PHC (Burwan Block) and Azimganj PHC (MJ Block)

¹⁸ Anandapur PHC (Keshpur Block)

¹⁹ Makrampur PHC (Narayangarh Block); Mohoboni PHC (Keshpur Block); Godapiasal PHC (Salboni Block); Panchthupi PHC (Burwan Block) and Azimganj PHC (MJ Block)

Table 2.1.11: Lack of specialists vis-à-vis IPHS norms

Name of test-checked district	Obstetrician & Gynaecologist		Paediatrician	
	IPHS recommended strength	Persons in position (shortfall per cent)	IPHS recommended strength	Persons in position (shortfall per cent)
Paschim Medinipur	29	3 (90)	29	2 (93)
Murshidabad	27	0 (100)	27	0 (100)
Uttar Dinajpur	9	1 (89)	9	0 (100)
Birbhum	19	2 (89)	19	1 (95)

Source: Data provided by respective DHFWS of test-checked districts

Shortage of doctors, nurses and paramedical staff hampered the smooth implementation of NRHM as would be evident from the following.

- Out of 141 Comprehensive Emergency Obstetric Care (CEmOC) Centres identified in the State, 20 (14 per cent) were not functional owing to man power shortages. Thus, the intended emergency obstetric care of complicated cases (including caesarean section) on 24x7 basis remained deficient.
- Out of the 234 PHCs identified for delivery points (24x7 service) in the State, 77 PHCs (33 per cent) were not functional due to shortage of medical personnel.

Thus, the Department's capacity to deliver quality health care services was severely constrained by dearth of man power.

2.1.8.3 Availability of personnel at Sub-Centres

Sub-Centre, the lowest tier of health facility is manned by Auxiliary Nursing Midwife (ANM) and Health Workers (Male). Availability (as of March 2016) of these personnel against sanctioned strength for all SCs (2518) in the four test-checked districts is indicated below:

Table 2.1.12: Availability of ANMs and Health Workers (Male) in all 2518 SCs in four test-checked districts (as of March 2016)

Name of test-checked district	Name of post	Sanctioned strength	No. of persons in position	Percentage of shortage
West Bengal	ANM	8625	8429	2
	ANM (contractual)	NA	NA	NA
	Health Worker (male)	NA	NA	NA
Birbhum	ANM	484	483	0
	ANM (contractual)	484	390	19
	Health Worker (Male)	484	70	86
Uttar Dinajpur	ANM	344	328	05
	ANM (contractual)	344	261	24
	Health Worker (Male)	344	19	94
Paschim Medinipur	ANM	858	849	01
	ANM (contractual)	858	NA	-
	Health Worker (Male)	858	88	90
Murshidabad	ANM	832	823	1
	ANM (contractual)	832	701	16
	Health Worker (Male)	314	91	71

NA-Not Available

(Source: Data provided by the test-checked four DHFWS and SHFWS)

Audit noted the following in this regard,

- As per norms, each SC requires one regular ANM and one contractual ANM. However, the State had only 8625 sanctioned posts of regular ANMs against the requirement of 10356. The Department did not clarify the inconsistency between the total number of SCs and sanctioned posts for ANMs, though called for. In the test-checked districts, though the shortage of regular ANMs was not significant (between one and five *per cent*), shortfall of contractual ANMs called for attention as it ranged between 16 and 24 *per cent*.

The Department pointed out during the Exit Conference that the expenses of the contractual ANMs were to be borne by the Ministry of Health, GoI as part of NRHM framework.

- There was significant shortage of Health Worker (Male) against the sanctioned strength which ranged between 71 *per cent* and 94 *per cent*.
- Out of the 66 SCs test-checked, ANMs in only 25 SCs (38 *per cent*) had Skilled Birth Attendant (SBA) training.

2.1.8.4 Availability of Accredited Social Health Activists

Accredited Social Health Activists (ASHA) are voluntary health workers at the village/ community level instituted by the GoI as a part of NRHM. Each ASHA was expected to have three fold roles, namely, (i) to be a facilitator of health services and link people to health care facilities; (ii) to be a provider of community level health care and (iii) an activist helping people understand health rights and enabling them to access their entitlements. Accordingly, availability of trained ASHAs is significant to the success of NRHM. They are attached to SCs and work in one or more villages under the jurisdiction of the SC.

Audit observed that against 61008 ASHAs sanctioned for the whole State, there were 47566 (78 *per cent*) in position (as of March 2016) leaving a shortfall of 22 *per cent*. In the test-checked districts also the position was almost similar, with vacancy of 21 *per cent* (12586 ASHAs against sanctioned strength of 15983) owing to shortage of ASHAs. In the four test-checked districts, 106 out of 2518 SCs were running without ASHAs while 22 *per cent* (3647 villages out of 16892) of the villages were not covered by ASHAs. Population-wise, ASHAs served only 63 to 85 *per cent* of the population in those test-checked districts.

During the Exit Conference (December 2016) the State Project Director stated that steps were being taken to address the shortage of ASHAs.

Training of ASHAs: ASHAs were to be imparted training in two phases (first to fifth modules of training in the first phase and then sixth and seventh modules in the second phase) to equip them with sufficient knowledge and skills for village/ community level health care. It was seen that out of 47566 ASHAs in position, 40056 (84 *per cent*) and 39367 (83 *per cent*) had attended the first and second phases of training respectively, leaving 15 *per cent* of the ASHAs untrained, which evidently affect the quality of health services delivered through them. This assumed significance considering that ASHAs were the first point of contact for health services in the rural areas. Inadequate knowledge level of ANM/ ASHA emerged as one of the reasons for maternal death in the Maternal Death Reviews conducted in the test-checked districts.

2.1.8.5 ASHA kit for all ASHAs and timely replacement of ASHA kits

ASHA kits were provided to ASHAs once during 2011-14. Thereafter, ASHA kit was replenished time to time from drug stocks of sub-centres. During the course of audit it was seen that

- In Birbhum, 84 *per cent* ASHAs (2662 out of 3165) were provided with drug kits. District authorities of Paschim Medinipur, Murshidabad and Uttar Dinajpur did not maintain any record regarding how many ASHAs were provided with drug kit.
- Non-availability of drugs (in terms of types of drugs) in ASHA kits against the IPHS norms ranged between 6 *per cent* and 76 *per cent* in the test-checked SCs in four test-checked districts.

2.1.9 Quality Assurance Mechanism

GoI had issued Operational Guidelines for Quality Assurance in public health facilities in 2013. It envisaged certification and accreditation of health facilities. This required a setting up of an organisational frame work for quality assurance (QA) activities, training and capacity building, facility level quality improvement, etc.

The H&FW Department (NHM) had notified the adoption of National Quality Assurance Programme (NQAP) in July 2014. The progress of West Bengal in QA activities is discussed in the following paragraphs.

2.1.9.1 Setting up of organization framework for Quality Assurance

The organisational framework for QA consisted of Quality Assurance Committees at the State level and District level, State and District Quality Assurance Units, facility level Quality Teams and identification and empanelment of State Quality Assessors.

(i) State level Quality Assurance Committee (SQAC)

The broad responsibility of this committee was to oversee the quality assurance (QA) activities across the State in accordance with the applicable guidelines and to ensure regular and accurate reporting of the various key indicators. It was to provide overall guidance, mentoring and monitoring of QA efforts in the districts.

In West Bengal, SQAC was formed in July 2014. SQAC was to meet at least once in six months and was to take decisions for corrective and preventive actions and ensure follow-up actions. The State Health Mission intimated that review meetings were held five times²⁰ in 2015-16. However minutes of these meetings were not available and the decisions taken in these meetings were not known.

State Quality Assurance Unit (SQU): SQU, the operation and implementation arm of SQAC was not made functional as of March 2016, as the requisite personnel were not recruited. The State health authority stated (March 2016) that recruitment process had been initiated.

(ii) District level Quality Assurance Committee (DQAC)

DQAC was to ensure that QA standards were achieved at public health care facilities. The Committee was to ensure that district level orientation and

²⁰ 22 September 2015, 23 September 2015, 21 December 2015, 23 December 2015 and 8 January 2016

trainings were accomplished in time for District Quality Assurance Unit (DQAU), the working arm of DQAC and also District Quality Team. DQAC was to meet at least once in a quarter and periodically review progress of QA activities and co-ordinate with State authority for quality improvement process.

District Quality Assurance Committees (DQACs), though formed (between January and May 2015) in the four test-checked districts, the Committees were not functioning as of March 2016 as they did not meet after their constitution meeting. State health authority also stated (March 2016) that DQACs were yet to be fully functional.

District Quality Assurance Unit (DQAU): The DQAU was also not functional as of March 2016 as the requisite personnel were yet to be recruited.

(iii) District Quality Teams

A District Quality Team (DQT) was to be formed at each district hospital and was to ensure adherence to quality standards and report regularly to the DQAC. Though it was stated that DQT meetings were held in 14 district hospitals (DHs) between May and October 2015, no minutes were made available by the test-checked DHs. Similarly, though it was stated that internal assessments were done in 14 DHs (between December 2014 and August 2015), no records to this effect were produced to Audit in the test-checked DHs. Further, it was doubtful whether the internal assessments served any purpose as DQACs, which were to consider the findings of internal assessments, were not meeting regularly.

2.1.9.2 Facility level quality improvement

Facility level quality improvement *inter alia* included Patient Satisfaction Survey, Key Performance Indicators (KPI), Death Audits, etc. While KPI was being regularly reported, it was seen that Patient Satisfaction Surveys²¹ were not conducted in any of the facilities (as of March 2016). The position as to death reviews is indicated below:

Maternal Death Review (MDR): Maternal Death Review (MDR) is an important strategy to improve the quality of obstetric care and reduce maternal mortality. In case of maternal death in a health facility, investigations were to be conducted in the facility by the Medical Officer. The BMOH was also to depute a team for community based investigation. The MDR committee at the health facility reviews all the maternal death cases occurred in the facility for corrective measures. The findings of both the facility based and community based investigations were then to be reviewed by the district MDR committee. The information on MDRs in test-checked facilities is indicated in the table below:

Table 2.1.13: Maternal Death Reviews conducted

Name of district	Total No. of maternal deaths during 2011-16	No. of maternal death reviewed at the district level	Short-fall (%)	Remark
Paschim Medinipur	278	280*	--	*MDRs included review held on maternal deaths from previous year(s) which were not specified by the DHFWS.
Murshidabad	1026	178	83	During 2011-15, maternal death cases reviewed ranged between 6 and 26 per cent

²¹ Quarterly patient satisfaction surveys/ Patient feedback (OPD & IPD separately)

Name of district	Total No. of maternal deaths during 2011-16	No. of maternal death reviewed at the district level	Short-fall (%)	Remark
Birbhum	321	240	25	MDR Committee was formed in February 2011.
Uttar Dinajpur	276	82	68	During the year 2011-13, 126 maternal death cases were not reviewed as Committees had not been formed then.

Source: Data furnished by each test-checked DHFWS office

As can be seen from **Table 2.1.13**, during the years covered under audit, all maternal deaths were not reviewed as required. There was shortfall in maternal death review in the test-checked districts, ranging between 25 and 83 *per cent*.

The reasons for maternal death emerging from the review conducted in the test-checked districts, were medical complications (eclampsia, haemorrhage, cardio respiratory/ renal failure, etc.) non-availability of blood for emergency transfusion, non-availability of vacant bed in HDU²², improper ante-natal check-up, ignorance/ negligence of health staff, insufficient equipment, inadequate knowledge of ANM/ ASHA, etc.

Infant Death Review: Though infant death reviews were required to be conducted, it was not done in any of the test-checked districts despite occurrence of 849 infant deaths in these districts during 2013-16.

The above indicated that the facility level improvement needed more attention from the authorities.

2.1.9.3 Training and orientation

It was seen that awareness workshop was held at the State level during December 2014 and December 2015. Though, as per information provided, 719 personnel had been imparted Internal Assessors' training, Service Providers' training and Introduction to Key Performance Indicators²³, in the absence of any training schedule or set targets, the adequacy of the training could not be assessed in audit.

Thus, the quality assurance mechanisms were evidently in a nascent stage as the institutional arrangements could not be fully put in place. This was also evidenced by the low level of spending of funds for quality assurance. The districts utilised only 40 *per cent* (₹ 63.36 lakh out of ₹ 159.20 lakh released during 2014-16) of the funds while the four test-checked districts utilised only 11 *per cent* of the funds made available to them (₹ 2.11 lakh out of ₹ 19.90 lakh).

2.1.10 Implementation of Reproductive and Child Health Programme

The major components of this programme are maternal health care, access to safe abortion services, care for Sexually Transmitted Infections (STI), Newborn and Child Health, Universal Immunization, Family Planning, etc.

²² High Dependency Unit

²³ Key Performance Indicators pertaining to Reproductive, Maternal, Newborn, Child Health (RMNCH) viz. Maternal Mortality Ratio, Mothers who have received Ante-natal care, Institutional Deliveries, Mothers who have received Post-Natal Care, Infant Mortality Rate, Immunisation coverage, etc.

2.1.10.1 Institutional Deliveries

Target and achievement: One of the important interventions was to promote institutional delivery in order to reduce Infant Mortality Rate (IMR) and Maternal Mortality Rate (MMR). The position in this regard is indicated in the **Table 2.1.14**.

Table 2.1.14: Institutional and home deliveries in the State during 2011-16

Year	Total registered pregnant woman	Total delivery	No. of deliveries (<i>per cent</i>)	
			Institutional delivery	Delivery at home
2011-12	1957713	1492952	1071509 (72)	421443 (28)
2012-13	1879037	1449007	1071312 (74)	377695 (26)
2013-14	1966304	1527662	1186842 (78)	340820 (22)
2014-15	1866097	1398144	1153207 (82)	244937 (18)
2015-16	1757141	1375738	1205967 (88)	169771 (12)

Source: Data furnished by the office of the Mission Director, NRHM

As can be seen from **Table 2.1.14**, percentage of Home Delivery with respect to total number of deliveries showed a decreasing trend during 2011-16. A similar trend²⁴ was observed in all the four test-checked districts also. Introduction of *Nischoy Yan* played an important role in reducing the number of home delivery. Audit, however, noted that 99 *per cent* of total domiciliary delivery cases were not attended by skilled birth attendants and 24 *per cent* cases were not visited by any health personnel within 24 hours of delivery, due to shortfall in man power. One of the reasons for domiciliary delivery was instant discharge of pregnant woman in case of false pain. The discharged women sometimes failed to turn up at the health facilities in due time for the actual delivery. Lack of health facilities, manpower, awareness and poor road conditions in some pockets of the districts also contributed to domiciliary delivery.

Though there was noticeable improvement in institutional deliveries, the State was yet to achieve the ideal target of *cent per cent* institutional delivery. This may be seen in the context of non-upgradation of PHCs and CHCs to the desired level to conduct deliveries/ C-Sections. Audit also found that the institutions identified as delivery points did not perform up to the standard.

Poor performance of delivery points: CHCs/ SDHs, identified as delivery points were to conduct at least 20 deliveries per month while in case of PHCs it was at least 10. It was seen that due to lack of infrastructure and non-deployment of adequate man power these delivery points were not conducting delivery upto the minimum benchmark. During 2015-16, out of 574 delivery points (CHCs: 340, PHC: 234), only 326 (CHCs: 298, PHC: 28) had achieved the minimum benchmark. During joint survey of mothers conducted by Audit, it was observed that inadequate infrastructure, shortage of nurses and doctors, non-availability of diet service, etc. contributed to lack of interest among the mothers in attending the nearest delivery points.

Further, PHCs were not equipped to conduct mandatory tests required in respect of delivery like Blood Grouping, Rh typing, etc. Though there was provision to tie up with private laboratory and sufficient funds were allocated for this

²⁴ Percentage of home delivery reduced from 25 to 13 *per cent* in Paschim Medinipur, 32 to 25 *per cent* in Birbhum, 43 to 11 *per cent* in Murshidabad and 56 to 42 *per cent* in Uttar Dinajpur.

purpose under JSSK, six out of the 11 test-checked CHCs did not avail of this facility thereby depriving the intended beneficiaries.

2.1.10.2 Ante-natal care (ANC)

In order to provide safe motherhood, at least three ANC check-ups, 100 days intake of Iron Folic Acid tablets (IFA) and two doses of Tetanus Toxoid (TT) were to be provided to all registered pregnant women (PW). Besides, to encourage pregnant women to volunteer for ANC, the distribution of IFA tablets was linked to each check-up. The details of ANC provided to registered pregnant woman are shown in table below:

Table 2.1.15: Ante-natal care in the State during 2011-16

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Registered pregnant woman	1957713	1879037	1966304	1866097	1757141
Registration within 1 st trimester	1132413	1183229	1347372	1364466	1352423
1 st and 2 nd Tetanus Toxoid (TT) immunization	1523342	1472528	1547895	1493494	1452888
Given 100 IFA tablets	1361718	1305990	1444167	1521857	1584121
Detected with hypertension	31215	23252	24025	28817	34509
Detected with eclampsia	3442	4793	4823	9581	9363
Detected with severe anaemia	10883	5246	2749	3333	4708
Three ANC check-up done	1440585	1377277	1502571	1532039	1501127

Source: Data furnished by the office of the Mission Director, NRHM

There was shortfall in various components of ante-natal care in the State as well as in the test-checked districts as shown below:

Table 2.1.16: Achievement in various interventions of Ante-natal care during 2011-16

Name of the component	Shortfall in the State as a whole	Shortfall in the four test-checked districts
Three ANC check-up to pregnant woman	15 to 26 per cent	17 to 28 per cent
Administration of two doses of TTs	18 to 22 per cent	08 to 21 per cent
Providing of IFA tablet	10 to 30 per cent	19 to 34 per cent

Source: Data provided by the WBHFWS and test-checked four DHFWS

Such shortfall may be attributed to delay in registration of pregnant women, shortage/ under-performance of ASHA, limited awareness/ motivation among the pregnant women, etc.

Thus, there is significant scope for improvement in respect of providing ante-natal care.

2.1.10.3 Post-natal care

Post-natal care (PNC) includes identification and management of all post-delivery complications like *post-partum* haemorrhage, eclampsia, sepsis, etc. by ensuring a minimum 48 hours of stay of the mother in health facilities after delivery and three to seven days stay for managing complications.

It was observed that due to shortage of beds in public health institution during 2011-16, 35 to 57 per cent mothers were discharged after delivery, without keeping them under observations for the stipulated minimum period of 48 hours. Thus, PNC care was being compromised to accommodate other pregnant mothers.

2.1.10.4 Performance of Janani Shishu Suraksha Karyakram

Janani Shishu Suraksha Karyakram (JSSK) launched in June 2011 is an initiative to assure free services to all pregnant women and sick neonates having access to public health institutions. The scheme envisages free and cashless

services (drugs, diagnostics, diet, transport, etc.) to the pregnant women including normal deliveries and caesarean operations and also treatment of sick new born (up to 30 days after birth) in all Government health institutions. The performance of JSSK during 2013-16 was as under:

Table 2.1.17: Ante-natal care in the State during 2013-16

Year	No. of delivery in public institutions	Free service given			
		Drugs & consumables (per cent)	Diet (per cent)	Diagnostics (per cent)	Transport (per cent)
2013-14	899009	801000 (89)	811133 (90)	582048 (65)	355915 (40)
2014-15	889924	860289 (97)	883158 (98)	670208 (75)	419110 (47)
2015-16	932050	960002 (100*)	937166 (100*)	779647 (84)	471895 (51)

* Excess number of achievement was attributable to spill-over cases of previous year

Source: Data furnished by the office of the Mission Director, NRHM

As is evident from the above Table, there was an upward trend in the percentage of beneficiaries availing the free services. However, there was much scope for improvement in respect of extending free diagnostic and transport services. There was no attempt by the department to identify the reasons for these services not being availed of even when they were given free of cost. The shortfall in diagnostic services, however, can be viewed with the fact that in five test-checked PHCs, 24x7 laboratory service was not available though delivery took place. Moreover, at test-checked 11 CHCs, laboratory service was available only to those patients attending ANC clinic, not to the patients getting direct admission.

Further, during beneficiary survey, 23 mothers²⁵ (four per cent of those surveyed) who had institutional delivery reported that they had to pay for their diet.

2.1.10.5 Referral service

A comprehensive First Referral Unit (FRU) is a hospital where all complications are managed including Caesarean sections and blood transfusions. An FRU is a CHC with a Comprehensive Emergency Obstetric Care (CEmOC) unit.

As of March, 2016 out of 183 FRUs required as per population norms, only 118 (64 per cent) could be developed as FRUs. In Murshidabad, Jalpaiguri and Coochbehar districts, there were no CHCs providing CEmOC services. CEmOC service in these districts was available only in SDHs and DHs. As a result, not only were these hospitals over burdened with pregnant mothers compared with sanctioned bed strength affecting quality of service, but also the pregnant mothers had to travel all the way to SDHs/ DHs, rather than the nearest FRU, in case of emergency.

2.1.10.6 Janani Suraksha Yojana

The Janani Suraksha Yojana (JSY) was introduced in 2005-06 as a key intervention to enable women to access institutional deliveries and thereby to reduce MMR and IMR in the State. JSY envisaged encouraging institutional deliveries by providing cash incentive (₹ 1000 for institutional delivery and ₹ 500 for home delivery) to pregnant women belonging to SC/ ST/ BPL families. Audit scrutiny of JSY showed the following irregularities.

²⁵ Birbhum:2; Uttar Dinajpur:5; Murshidabad:15 and Paschim Medinipur:1

(i) **Non-payment of incentive to beneficiaries:** All registered pregnant women in rural area attending health institutions for delivery were eligible for cash incentive of ₹ 1000 under JSY immediately or within seven days after delivery to meet the delivery expenses. Since July 2013, Government had decided to make payments through cheques and it was observed that during 2014-16, 37 to 59 *per cent* of registered JSY beneficiaries could not receive the benefit of the scheme as they had no bank accounts to encash the cheques. In 2014-15, cheques amounting to ₹ 6.95 crore to JSY mothers became time-barred and had to be written back into the account.

(ii) **Non-payment of cash benefit to JSY beneficiaries in Ayushmati Scheme:** Under Ayushmati scheme a BPL/ SC/ ST pregnant mother could avail of the delivery facilities at earmarked private facilities. These mothers are also entitled to cash incentive of ₹ 1000. In Murshidabad and Birbhum districts 41616 Ayushmati beneficiaries were not paid this incentive.

2.1.10.7 GP Camp/ RCH outreach Camp

In order to provide medical services to Gram Panchayats (GPs) having no PHC, health camps were to be conducted in GP headquarters once in a week. A medical officer along with support staff was to man the camp. It was seen in audit that during 2011-16, GP camps could not be conducted in desired numbers in the State as shown below:

Table 2.1.18: GP/ RCH outreach camp conducted during 2015-16 in the State

Year	No. of GP without any PHC	No. of camp need to be held	No. of camp held	Shortfall (per cent)
2011-12	2093	108836	55380	53456 (49)
2012-13	2093	108836	32926	75910 (70)
2013-14	2093	108836	20818	88018 (81)
2014-15	2093	108836	15709	93127 (86)
2015-16	2093	108836	10980	97856 (90)

Source: Data provided by the State Mission Director, NRHM

There was shortfall in organization of GP camp ranging from 49 *per cent* to 90 *per cent* with a steady fall in performance every year. Shortfall in conducting GP camps limited the access of patients to registered Medical Practitioners. Scarcity of Medical Officers was one of the factors attributable to shortfall in holding camps.

2.1.10.8 MTP service

Medical Termination of Pregnancy (MTP) services were to be provided at least in every 24x7 facility in every block and in every facility upgraded for FRU services. Access to safe abortion services is key to reduction of MMR. The focus was to be on improving access to comprehensive abortion care, including post-abortion contraceptive counselling. However, MTP service was not available at any of the test-checked five 24x7 PHCs or 11 CHCs of test-checked districts.

2.1.10.9 Management of RTI/ STI

Key strategies for prevention and management of Reproductive Tract Infections (RTI) and Sexually Transmitted Infections (STI) included Behavioural Change Communication (BCC) interventions for community health education, provision of diagnosis and treatment services at health facilities, syndromic

management²⁶ at 24x7 PHCs and lower levels and laboratory and diagnostic based services at FRU facilities. Special focus was to be given on linking up with Integrated Counselling and Treatment Centres (ICTCs) and establishing appropriate referrals for HIV testing and RTI/ STI management. In test-checked districts, RTI/ STI management service was available only at four PHCs out of the 22 test-checked. In nine CHCs out of 11 test-checked, except HIV testing no other service for management of RTI/ STI was available.

2.1.10.10 Immunization and Vitamin A Administration

Immunisation of children against preventable diseases had been the cornerstone of routine immunisation under universal immunisation programme. Audit observed that the overall achievement of primary immunisation of children belonging zero to one year age group, covering BCG, Measles, DPT and Hepatitis B hovered between 80 and 91 *per cent* during 2011-16. The achievement of targets in the secondary immunisation of children was as under:

Table 2.1.19: achievement of targets in the secondary immunisation during 2011-16

Immunisation	Achievement
DPT (for the age group of five to six years)	42 to 61 <i>per cent</i>
TT (above 10 years of age group)	43 to 58 <i>per cent</i>
Administration of polio vaccine	97 to 99 <i>per cent</i>
First dose of prophylaxis vaccination against blindness amongst children due to Vitamin A deficiency	17 to 67 <i>per cent</i>

Source: Data provided by the State Mission Director, NRHM

Thus, there was scope for improvement in universal immunisation programme, especially in the secondary immunisation.

2.1.10.11 Family Planning

As per NRHM framework, implementation of family planning services was to be utilized as a key strategy to reduce maternal and child morbidities and mortalities in addition to stabilizing population. The initiatives in this direction are discussed below.

(i) Target and achievement of sterilization

Terminal method of family planning includes vasectomy for male and Tubectomy/ laparoscopy/ minilap for female. Audit observed that shortfall in conducting vasectomy and tubectomy during 2011-16 ranged between 15 and 63 *per cent* against the target.

(ii) Failure of male and female sterilization procedures

Quality of sterilization is an important issue to ensure success in sterilisation programme. During 2011-16, 45 persons died owing to complications arising from sterilization. Of this, eight men died while undergoing vasectomy sterilisation operation. During the same period 6486 persons were reported to have faced complication after sterilization. There were also 709 failure cases. This indicated that the quality of service was highly questionable.

²⁶ Syndromic management refers to the approach of treating STI/ RTI symptoms and signs based on the organisms most commonly responsible for each syndrome.

2.1.11 Monitoring & evaluation

The West Bengal State Health & Family Welfare Samity²⁷ is responsible for the supervision and monitoring of National Health Programmes and other Public Health Programmes, under the overall policy framework laid down by the Ministry of Health, GoI. The districts and block level Samities function under the overall supervision and guidance of the State Samity.

Further, Rogi Kalyan Samities (RKS) were to be constituted at the health facilities with the purpose to provide sustainable quality care with accountability, transparency and people's participation. RKSs were responsible for smooth functioning of health centres and maintaining the quality of services. The functioning of these organisations are discussed below:

2.1.11.1 Monitoring meeting by State Samity and District Samities

Meetings of the Executive Committee of the State Samity were to be held at least once in a month. Test-check of relevant records showed that shortfall in meetings of State Samity ranged between 75 per cent and 83 per cent as it had held only two to three meetings in a year against the required 12 (**Table 2.1.20**).

Table 2.1.20: Meetings held by WBSHFWS during 2011-16

Year	Number of meetings to be held by SHFWS (at least once a month)	Number of meetings held	Shortfall (per cent)
2011-12	12	02	83
2012-13	12	03	75
2013-14	12	03	75
2014-15	12	03	75
2015-16	12	NA	--

(Source: Data/ information provided by SHFWS office)

Similarly, meetings were to be held by each District Samity²⁸ at least once in three months. Test-check of records in four selected districts showed shortfall in meetings of DHFWS ranging between 20 per cent and 80 per cent. While the Samities in Paschim Medinipur and Uttar Dinajpur met four and seven times, respectively during 2011-16 against the requisite 20, the positions in Murshidabad and Birbhum were comparatively better with the Samities having met 15 and 16 times, respectively.

2.1.11.2 Rogi Kalyan Samities

Though Rogi Kalyan Samities were formed in the test-checked health care facilities, regular meetings (at least once a month) were not held during 2011-16. In Illambazar²⁹, Raiganj³⁰ and Keshpur³¹ CHCs, out of a requirement of at least 60 meetings to be held in each block during 2011-16, only five meetings of RKS were held, leaving shortfalls of 92 per cent each. In Labpur CHC³² RKS meetings were not held during 2014-16. Four test-checked DHFWS did

²⁷ Pr. Secretary, H&FW Department, GoWB: President, Executive Committee, SHFWS
Director of Health Services, GoWB: Vice-President

²⁸ District Magistrate is the President of the Executive Committee, DHFWS while CMOH is the Secretary
²⁹ Birbhum

³⁰ Uttar Dinajpur

³¹ Paschim Medinipur

³² Birbhum

not produce reports of the RKS meetings held at health care facilities and follow-up actions taken by the District authority. In test-checked DHs/ MCHs, against the requirement of 60 RKS meetings to be held during 2011-16, the number of RKS meetings held ranged between eight and 13 (shortfall ranging from 78 per cent to 87 per cent).

2.1.11.3 Village Health & Sanitation and Nutrition Committee

Audit found that Village Health & Sanitation and Nutrition Committee (VHSNC) had not been constituted in all the Gram Sansads. Out of the four test-checked districts, VHSNC were constituted in all Gram Sansads only in one district (Birbhum) while in other districts, they were yet to be formed in several villages. (Table 2.1.21).

Table 2.1.21: Formation of VHSNC in test-checked districts.

Name of district	Number of gram sansads	Number of gram sansads in which VHSNC formed	Number of VHSNC with Bank A/c opened
Paschim Medinipur	3846	2257 (59)	1421 (63)
Murshidabad	4164	1693 (41)	1620 (96)
Birbhum	2242	2242 (100)	1161 (52)
Uttar Dinajpur	1632	1491 (91)	1435 (96)
Total	11884	7683 (65)	5637 (73)

Source: Data furnished by respective CMOHs/ Zilla Parishads

Further, only 73 per cent had opened bank accounts for keeping the funds required for planning and monitoring activities. Neither were funds³³ released to the VHSNC for their activities³⁴. This pointed to the fact that many of the VHSNC were not in a position to undertake monitoring and planning activities. Moreover, none of the test-checked SCs were aware of monitoring activity done by these Committees. Audit also did not come across any records as to the meetings and other activities by the VHSNC in the test-checked districts.

2.1.11.4 Visit of SCs by medical officers

SCs are to be visited once a month by Medical Officer of the PHC to which they are attached. Out of the test-checked 66 SCs, 59 SCs³⁵ (89 per cent) were not visited at least once a month by medical officers indicating lax monitoring of these facilities.

As evidenced by the foregoing paragraphs, much more needs to be done to improve the oversight of NRHM activities.

2.1.12 Conclusions

Performance Audit on implementation of National Rural Health Mission has thrown light on various areas of deficiencies, which call for immediate attention of the Government.

- There was shortfall in number of health centres against the IPHS norms. Even the existing health centres lack basic facilities e.g. running water supply, uninterrupted electricity, staff quarters, etc.

³³ As per Untied Fund guidelines (NRHM) VHSNC constituted is entitled to untied fund (₹10000/-)

³⁴ Village level public health activity like cleanliness drive, sanitation drive, school health activities, Anganwadi level activities, household surveys; VHSNC is also expected for involvement in preparation of annual Village Health Plan and submission to block office.

³⁵ Birbhum: 18; Uttar Dinajpur: 10; Paschim Medinipur: 14 & Murshidabad: 17.

- Construction of buildings for health facilities needs to be expedited as progress of construction lags behind target. Failure in sorting out land problems as well as under-performance of implementing agencies factored behind such slow progress. Even a good number of the created/ upgraded infrastructure like PHCs with round the clock delivery service, First Referral Units, etc. could not be made functional. Thus, the Department could not upgrade the health facilities as planned depriving the public of the emergency obstetric care. This had led to additional pressure of patients on Sub-Divisional Hospitals/ District Hospitals affecting quality of service at those points too.
- Round the clock services were further affected by reluctance of the health centre staff in staying in quarters attached to the hospitals. While a large number of quarters constructed for Auxiliary Nursing Midwives remained vacant, a number of staff quarters also remained in dilapidated conditions.
- Installation of New Born Care Corner and New Born Stabilisation Units without proper planning and necessary training of the doctors/ staff resulted in a number of such facilities remaining idle.
- Shortage of doctors, nurse and other support staff were observed at every level of health facility. Not only the number of posts fell short of the posts required under IPHS norms, but also there were substantial vacancies in the sanctioned posts.
- Ante-natal and Post-natal care and other health related services could not be extended to a considerable number of villages due to shortfall in appointment of ASHA.
- Though Quality Control Committee and Quality Control Team were formed upto district level, these were yet to start functioning in a meaningful way. Village Health & Sanitation and Nutrition Committees and Rogi Kalyan Samities were found to have been either not formed or non-functional in test-checked districts.

2.1.13 Recommendations

Government may consider ensuring

- 1. Improvement of infrastructure needed at the health care centres and availability of medical and para-medical staff as per IPHSs norms on priority.**
- 2. Operationalization of the New Born Care Corners and New Born Stabilisation Units through imparting necessary training among the staff.**
- 3. Time-bound completion of the construction works through proactive pursuance with the implementing agencies.**
- 4. Proper functioning of quality control and monitoring mechanism at each level of health facilities.**

SCHOOL EDUCATION DEPARTMENT

2.2 Secondary Education in West Bengal

Executive Summary

Secondary education forms the first stepping stone for students towards their career path. In India, classes IX and X (normal age group: 14-16 years) constitute the secondary stage, whereas classes XI and XII (age group: 16-18 years) are designated as the higher secondary stage. While the Rashtriya Madhyamik Siksha Abhiyan (RMSA), a centrally sponsored scheme, had the target of achieving Gross Enrolment Ratio (GER) of 75 per cent by 2014-15, the Government of West Bengal had set an ambitious objective of achieving 100 per cent Net Enrolment Ratio (NER) in Secondary Education by 2014-15. In West Bengal, the School education up to higher secondary level is the responsibility of the School Education Department (SED), while the RMSA is implemented through a Society named West Bengal State Rashtriya Madhyamik Siksha Mission (RMS Mission). The performance audit on Secondary Education in West Bengal covering the period from 2011-12 to 2015-16 was conducted during April to October 2016.

- Though West Bengal has surpassed the GER based target of RMSA, it fell short of its own target of reaching 100 per cent NER by 2014-15 as almost half of the eligible students did not get into secondary education. Drop-out rate has shown an increasing trend during 2011-16 pointing to the need for increased efforts keep the children in school.
- Though the growing pressure for admission to secondary level education was foreseeable, the departmental efforts to cope with the growing need were found to be deficient in many respects. There was neither any analysis of the demand-availability gap in the secondary education, nor any roadmap for attaining its own target.
- The data of unserved habitations had serious discrepancies and consistency issues which was indicative of lack of diligence and cross-check at the State level in consolidation of the lower level proposals. Owing to lack of preparedness and slipshod approach in submitting the work proposals, the Department was unable to avail itself of all the benefits of the GoI scheme of RMSA.
- The sense of urgency was also missing in the departmental approach in upgrading the existing upper primary schools into the secondary schools.
- The test-checked schools were found to suffer from significant infrastructural deficiencies in terms of availability of adequate numbers of classrooms, science laboratories, computer rooms, toilets, etc. affecting the quality of curricular activities at the secondary level. Efforts in addressing such deficiencies in the infrastructure remained unproductive due to slow progress of civil works in schools. Implementation of ICT@ Schools also lagged behind schedule.
- Availability of teachers *vis-à-vis* the number of students was also a matter of concern as 70 per cent of the test-checked schools had significantly high pupil-teacher ratios at the secondary/ higher secondary level. In 20 per cent of the test-checked schools, the situation was found to be alarming.
- Quality of teaching in schools was also an area of concern as significant number of teachers did not have the necessary professional qualification in training. Monitoring of the quality of education remained weak as the number of inspections conducted was much lower than the norms.

2.2.1 Introduction

Secondary education forms the first stepping stone for students towards their career path. Apart from imparting education, it strives to assist the students in choosing his/ her future career goal. In India, classes IX and X constitute the secondary stage, whereas classes XI and XII are designated as the higher secondary stage. The normal age group of the children in secondary classes is 14-16, whereas it is 16-18 for higher secondary classes.

The vision of the School Education Department, Government of West Bengal, is to achieve universalisation of Secondary and Higher Secondary Education and to ensure quality education. It has set an objective of achieving 100 *per cent* Net Enrolment Ratio³⁶ in Secondary Education by 2014-15.

As of 2015-16, there are 10182 secondary schools in West Bengal, out of which 8627 (85 *per cent*) were under the School Education Department. The position of allotment and actual expenditure under the Secondary Education is shown in **Appendix 2.2.1**. Funds for Secondary Education were also received from Government of India for implementation of Integrated Rashtriya Madhyamik Siksha Abhiyaan (RMSA)³⁷, a Centrally sponsored scheme launched in 2009 with a Centre-State funds sharing ratio of 60:40³⁸. Initially, RMSA had a limited impact on secondary education as it targeted only Government and Government-sponsored schools, while the majority of the schools in West Bengal were Government-aided schools³⁹. Gradually more number of Government-aided schools came into the ambit of RMSA by becoming Government-sponsored schools. RMSA aimed at enhancing access to secondary education and improving its quality. During 2011-16, out of ₹ 246.79 crore available under RMSA, ₹ 127.12 crore (51.51 *per cent*) was spent (**Appendix 2.2.2**).

2.2.2 Organisational set-up

School education up to higher secondary level is the responsibility of the School Education Department (SED), which is headed by Secretary. The SED has a dedicated Directorate of School Education entrusted with all executive functions concerning school administration. The Directorate is responsible for regular monitoring and supervision of schools through the District Inspectors of Schools (DIs), Assistant Inspectors of Schools (AIs) and Sub- Inspectors of Schools (SIs).

The RMSA, the centrally sponsored scheme running in Secondary Education sector, is implemented through a Society named West Bengal State Rashtriya Madhyamik Siksha Mission (RMS Mission). State Project Director (SPD),

³⁶ Net Enrolment Ration (NER) is the number of children enrolled in a given level of education who belong to the age group that officially corresponds to that level, divided by the total population of the same age group.

³⁷ Subsequently renamed as Integrated Rashtriya Madhyamik Siksha Abhiyaan consequent to subsuming of schemes such as Girl's Hostel, Information and Communication Technology @ School, Inclusive Education for Disabled at Secondary Stage (IEDSS) and Vocational Education (VE)

³⁸ The scheme is funded by the Central Government and State Government in the ratio of 75:25 till 2014-15 after which ratio of funding became 60:40.

³⁹ While both government aided and government sponsored schools receive salary grant from Government, the basic difference between these two lies in the constitution of Management Committee (MC). While the President and Secretary of MC of a government aided school are elected, these functionaries are nominated by the Government in case of government sponsored schools.

Rashtriya Madhyamik Siksha Abhiyan is responsible for overall implementation of integrated RMSA Scheme. SPD is assisted by two Joint Secretaries of SED, one Deputy Director and one Controller of Finance at the State level. At the district level District Project Officers (DPOs), RMSA and District Inspectors of Schools (DIs) are responsible for implementation of the Scheme.

2.2.3 Audit Objectives

The performance audit was conducted to evaluate the Secondary Education in West Bengal in the light of the objectives and norms set out for the RMSA scheme. Accordingly, the audit objectives are to examine

- ❖ whether adequate number of schools were available and these were equipped with requisite infrastructure and human resources;
- ❖ whether the oversight mechanism was working effectively.

2.2.4 Audit Criteria

The criteria used for framing audit comments were sourced from

- Scheme Guidelines and policies issued by Ministry of Human Resource Development (MHRD), Department of School Education & Literacy, Government of India.
- Decisions taken in the meetings of Project Approval Board (PAB), MHRD, Government of India
- Secondary Education Planning and Appraisal Manual by NUEPA⁴⁰
- Financial Management and Procurement Manual, RMSA, MHRD, GoI
- The National Policy of Education (1986)
- National Building Code
- Orders and Instructions issued by State/ Central Government

2.2.5 Audit scope, coverage and methodology

The performance audit on Secondary Education in West Bengal covering the period from 2011-12 to 2015-16 was conducted during April to October 2016. At the State level, Audit scrutinized the records of the School Education Department, School Education Directorate and office of the Rashtriya Madhyamik Siksha Mission. At the district level, records of the Offices of the District Inspector of Schools (Secondary Education) and the District Project Offices of RMSA in five⁴¹ selected districts were test-checked. These districts were selected using Population Proportional to Size without Replacement (PPSWOR) method. Besides, in each district, Audit covered 30 schools (Urban: 24, Rural: 6) which were selected through Simple Random Sampling Without Replacement (SRSWOR).

An Entry Conference was held in April 2016 with the Principal Secretary of the Department wherein audit objectives, scope, methodology, criteria, etc. were explained.

⁴⁰ National University of Educational Planning & Administration

⁴¹ Murshidabad, Jalpaiguri, Malda, Bankura and Purulia

The audit findings were discussed (December 2016) with the Secretary, School Education Department in the Exit Conference and the views of the Department are incorporated suitably in the Report at the appropriate places.

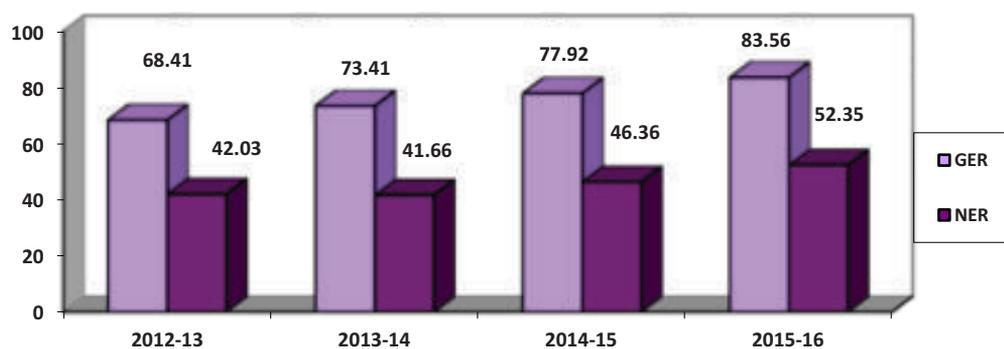
2.2.5.1 Acknowledgement: We acknowledge the co-operation and assistance rendered by the Principal Secretary of the School Education Department, School Education Directorate and the office of the Rashtriya Madhyamik Siksha Mission as well as the Offices of the District Inspector of Schools (Secondary Education) and the District Project Offices of RMSA of the test-checked districts during the course of audit.

Audit Findings

2.2.6 Macro-level scenario in the Secondary Education in West Bengal

Under the Rashtriya Madhyamik Siksha Abhiyan (RMSA), the Government of India had a target of achieving Gross Enrolment Ratio (GER) of 75 per cent by the year 2014-15. As would be evident from the **Chart 2.2.1** below, West Bengal has reached that level with GER standing at almost 84 per cent as of 2015-16. Further, pursuant to the ‘no detention’ policy envisaged in the Right of Children to Free and Compulsory Education Act, 2009, at the elementary level, all students of class VIII get automatic promotion to class IX. Accordingly, West Bengal had a transition rate (percentage of students transitioning from class VIII to IX) ranging from 82.98 per cent to 92.58 per cent during 2011-12 to 2015-16. However, in terms of NER, which is the percentage of eligible children by age getting enrolled, the State lagged behind its own target of reaching 100 per cent NER by 2014-15 (**Chart 2.2.1**)

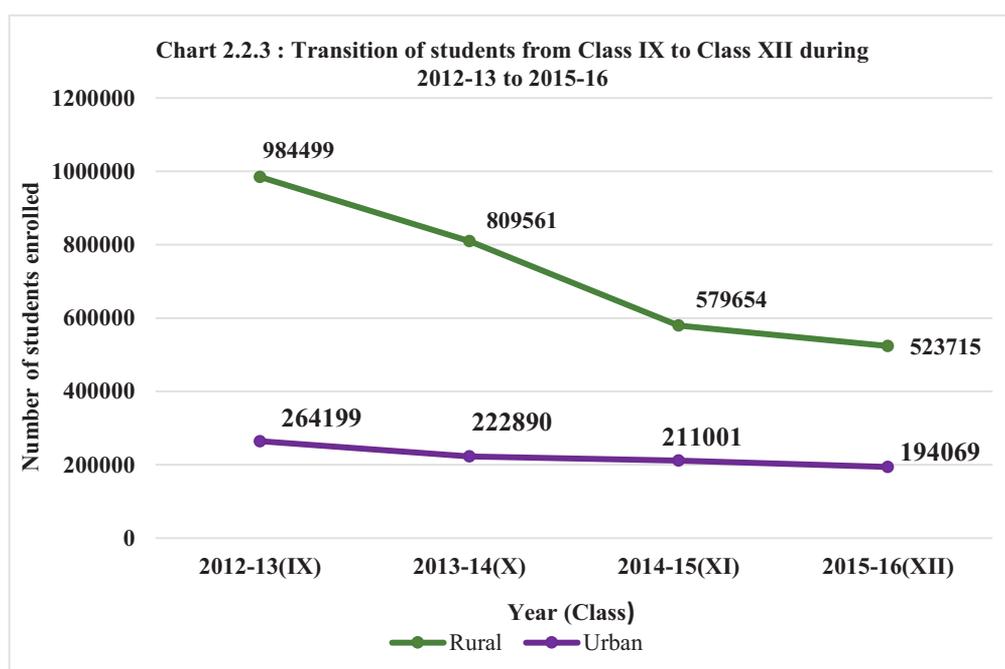
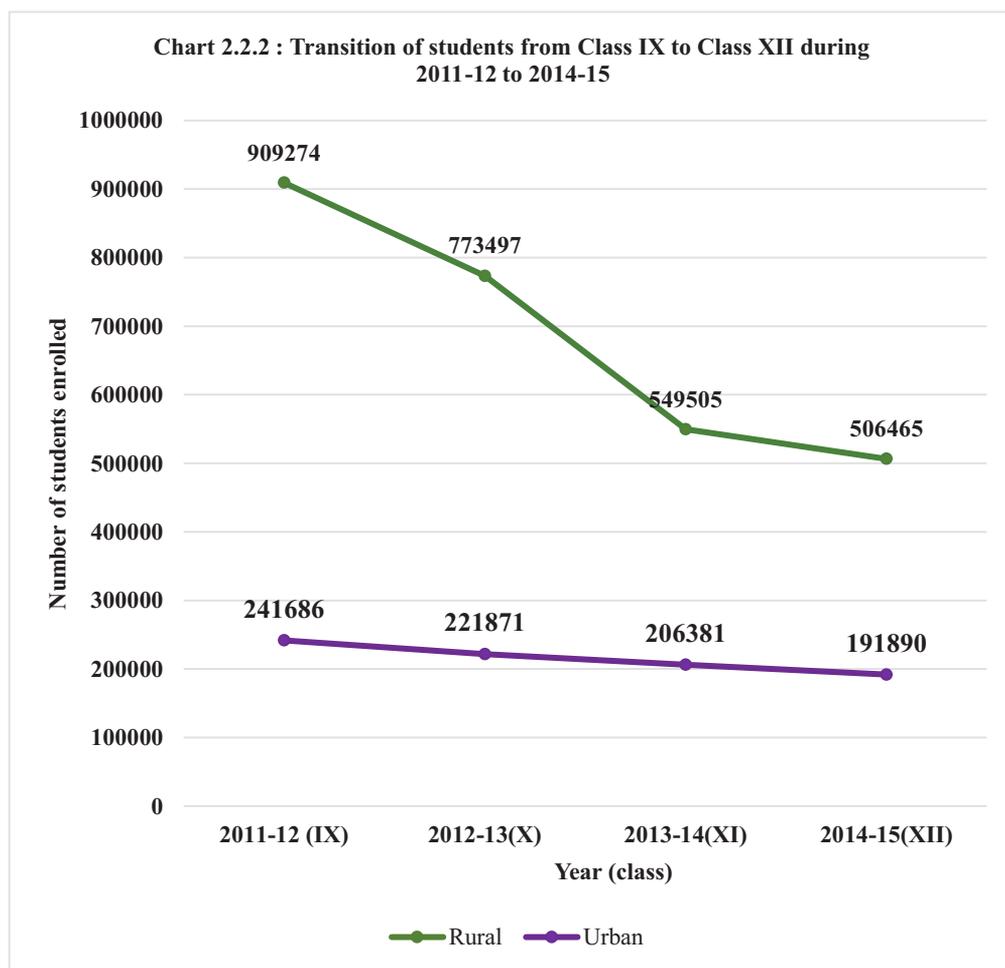
Chart 2.2.1: GER and NER in Secondary level in West Bengal



Source: School Report card for the respective years

Thus, it was evident that about half the eligible students did not get into secondary education, which calls for attention of the Government.

Further, Audit observed significant drop-out rate in secondary level during 2012-13 to 2015-16 which hovered around from 17.30 to 18.34 per cent (*vis-à-vis* 14.54 to 20.14 per cent at the national level) pointing to the need for more efforts to retain children at secondary level. In this context, Audit also analysed the trend of transition of two batches of students from class IX to class XII during 2011-15 and 2012-16. It was observed that significant number of students enrolled in class IX could not continue till Class XII. Further, the number of students dropped out in the rural areas was found to be much more than that of urban areas as would be clear from the **Charts 2.2.2** and **2.2.3**.



Source: State Report Card

The Department, however, did not conduct any study to look into the reasons for such situation of low NER or retention. Audit analysis, however, indicated issues such as inadequate planning, insufficient infrastructure and lax monitoring as had been brought out in successive paragraphs.

2.2.7 Absence of long term plan

Audit noticed that there was no assessment on the adequacy of the number of secondary schools with respect to the eligible population. Such assessment was necessary especially in view of foreseeable pressure for admission to class IX owing to 'no detention' policy at the elementary level. Neither was any roadmap drawn to quantify and bridge the existing gap in the Secondary Education to fulfil the stated objective of achieving 100 *per cent* NER by 2014-15. In the test-checked districts, it was seen that the strength of the schools was increased by the Department without any long term goal of attaining the stipulated Pupil Teacher Ratio (norm: 30:1) and the Student Class Room Ratio (norm: 40:1).

It was observed that (Table 2.2.1) during 2011-16 though there was 25 *per cent* increase in the number of students enrolled in class IX, number of schools in the State increased by 10 *per cent*, while the increase in the number of schools under the Department stood at mere one *per cent*.

Table 2.2.1: Availability of schools and enrolment in class IX

Year	Number of secondary schools (including private schools)	Number of secondary schools under School Education Department (including both aided and sponsored ones)	Students enrolled in class IX
2011-12	9225	8542	1227870
2012-13	9765	8517	1342677
2013-14	9902	8539	1420617
2014-15	10015	8563	1505449
2015-16	10182	8627	1528718

Source: School Report Cards from UDISE data and AWB&P of RMSA, 2016-17

2.2.7.1 Unserved habitations: According to RMSA Guidelines (paragraph 1.3.1), there should be a secondary school within five kilometres and a higher secondary school within 7-10 kilometres of any habitation. As per Annual Work Plan & Budget (AWP&B), 2015-16, out of 48708 habitations in the State, 768 habitations in nine educational districts⁴² had no secondary school within the stipulated five kilometres as of February 2015 which indicated that there was need to increase access to secondary education.

It was proposed in AWP&B of RMSA for the year 2015-16 to cover 361 unserved habitations (out of 768) by opening 18 new upper primary schools (which is to be upgraded to high schools in the subsequent year) and 50 habitations by upgrading 29 existing upper primary schools. No plans were made to cover the remaining 357 unserved habitations. However, the proposals had not been accepted by GoI citing issues relating mainly to distance norm of 5 kms and enrolment norm of a minimum requirement of 40 students (21 schools).

As of March 2016, none of the unserved habitations could be provided with schools.

2.2.7.2 Doubtful data on unserved habitations: The correctness of the departmental data on unserved habitations was doubtful as there were no

⁴² Bankura (34), Bardhaman (117), Jalpaiguri (208), Malda (65), Murshidabad (7), Paschim Medinipur (94), Purulia (190), Siliguri (18) and Uttar Dinajpur (35). There are altogether 21 educational districts as defined by the Government in West Bengal.

consistency between two sets of data (especially at the district level) submitted by the Department to GoI under RMSA as shown in the **Table 2.2.2**.

Table 2.2.2: Variation in data in respect of unserved habitations in AWP&Bs

Name of districts	Number of unserved habitations as reported by the Department		Number of unserved habitations as indicated in the AWP&B of the test-checked districts
	AWP&B 2015-16	AWP&B 2016-17	
Bankura	34	48	Not available
Bardhaman	117	57	Not test-checked
Jalpaiguri	208	84	0
Malda	65	144	52
Murshidabad	7	0	0
Paschim Medinipur	94	78	Not test-checked
Purulia	190	300	61
Siliguri	18	1	Not test-checked
Uttar Dinajpur	35	28	Not test-checked
Total	768	740	Not test-checked

Source: AWP&Bs of RMSA

As evident from the **Table 2.2.2**, there were significant increase in the number of unserved habitations in Bankura, Malda and Purulia districts, which throws doubts on the correctness of the data. Moreover, records of the test-checked districts showed that there were mismatch in the data submitted by the districts in their work plan with those included in the consolidated plan. Such mismatch was indicative of lack of diligence and cross-check at the State level in consolidation of the lower level proposals.

2.2.7.3 Establishment/ upgradation of existing schools

Proposals for new schools/ upgradation of existing schools during 2011-16 under RMSA is indicated in **Table 2.2.3**.

Table 2.2.3: Approval of Project Approval Board regarding construction of new schools/ up-gradation of schools

Year*	Proposed		Approved		Reason for not approving the proposal
	Number of schools	Amount (₹ in crore)	Number of schools	Amount (₹ in crore)	
2011-12	1006	583.48	Nil	Nil	Only the list of schools to be upgraded was forwarded to GoI without their locational details and GIS mapping
2014-15	42	24.36	01	0.58	Mainly Non-adherence to distance and enrolment norms
2015-16	29	17.96	04	3.46	
Total	1077	625.80	05	4.04	

Source: AWP&B and PAB minutes of respective years

*There was no approval during 2012-13, 2013-14

As can be seen from **Table 2.2.3**, during 2011-16, proposals for 1077 new schools/ up-gradation of schools were sent to MHRD out of which only five were approved. However, no attempt was made to address the reasons for disapproval and resubmit the unapproved proposals. Out of the approved schools, as of March 2016, only one pertaining to 2014-15 was upgraded. Out

of the remaining four, works in respect of three⁴³ were in progress, while the proposal for one⁴⁴ had to be dropped as the enrolment slipped below 40. Partly, the above situation arose owing to the deficient preparation of AWP&Bs without due diligence as would be evident from the following reasons.

- **Bottoms-up method not followed:** Contrary to RMSA Guidelines which stipulate preparation of Annual Work Plan & Budget (AWP&B) by consolidating the proposals obtained from districts project offices and schools, these were prepared during 2011-16 without involving the district level functionaries and School Management and Development Committees (SMDC). In 2016-17, the Department acknowledged that this affected the program implementation on account of low ownership on part of the districts, but indicated no intention to address this serious gap in a suitable manner.
- **Incorrect UDISE data:** The data for preparing AWP&Bs are sourced from Unified District Information System for Education (UDISE), a database of information about schools in India. The data on schools of the State were supplied by the State Project Director to GoI for onward uploading. However, there were discrepancies in UDISE data furnished by SPD as would be evident from the following
 - During 2014-15, Programme Approval Board, MHRD, GoI (PAB), the authority which was to approve the AWP&B of RMSA, used UDISE data to verify the distance from the Upper Primary Schools to the proposed new schools and it noted that “the distance from UPS (Upper Primary Schools) to Secondary Schools is shown as zero in many cases even if the actual distance is 6 km to 15 kms. Due to this discrepancy in the data, proposals for new schools were not found eligible for upgradation.”
 - Similarly, MHRD observed that there was discrepancy in the type of schools by management - 1100 Government aided schools were shown in the category of Government schools and the State was requested to rectify it. The State, however, took no action for such rectification.
- **Mismatch in UDISE data and those indicated in AWP&B:** While evaluating the AWP&B of 2014-15, PAB noted the following mismatch between the UDISE data of 2013-14 and the data mentioned in AWP&B which resulted in non-acceptance of proposals and non-release of funds by the Ministry.
 - Discrepancy was observed in Pupil Teacher Ratio - while UDISE showed it as 58, the State had reported it as 43.
 - There was mismatch in number of Children with Special Need (CWSN) as per UDISE and the figure furnished by the State. In 2014-15, UDISE data indicated CWSN as 23032, while the State Government furnished a figure of 24001. The sharp variation could not be explained by the State Government to the satisfaction of the PAB.

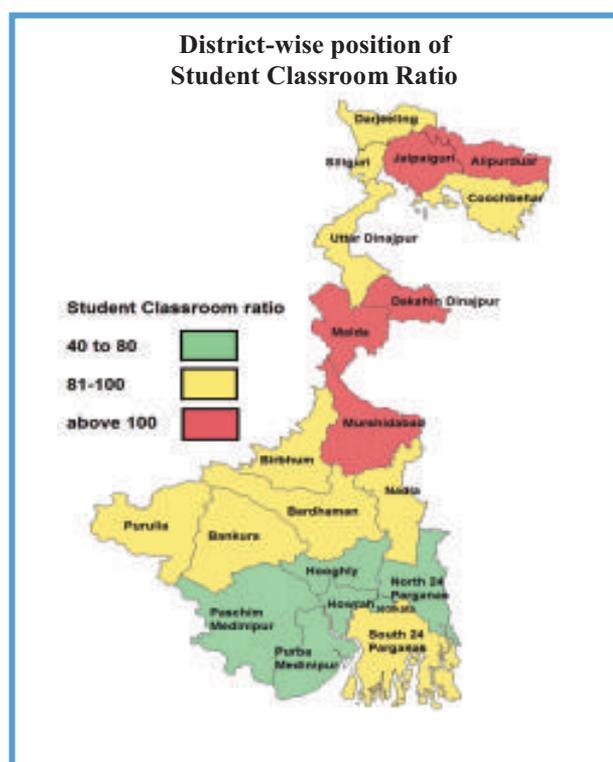
⁴³ *Sylee Junior High School, Jalpaiguri, Panchveer Junior High School, Jalpaiguri and Baradanga Sivaji Junior High School, Paschim Medinipur*

⁴⁴ *Khatam Junior High School, Bankura*

2.2.8 Inadequate infrastructure in secondary schools

The Ministry of Human Resources Development had identified several factors⁴⁵ contributing to the unsatisfactory quality of school education in the country, one of the major factors being the existence of schools not compliant with the prescribed standards. The Ministry has also linked the quality of teaching with the availability of required infrastructures like blackboards, furniture, libraries, Science & Mathematics laboratories, computer labs, toilet clusters, etc. A study made by the Indian Institute of Management Calcutta⁴⁶ (August 2010) also opined that the quality of education and attendance rate of students is inextricably interwoven with the school infrastructural criteria *e.g.* seating arrangements, toilet and playground facilities.

An analysis of availability of infrastructure in test-checked secondary schools showed various inadequacies, especially in the numbers of class rooms, science laboratories, computer rooms, toilets, adequacy of drainage systems, drinking water facilities, boundary walls, etc. These are discussed in detail in the following paragraphs.



2.2.8.1 Classroom: Student Classroom Ratio (SCR): Audit noted that at the State level, the overall SCR at secondary stage was 81:1 against the stipulated norm of 40:1. Among 21 Educational districts in West Bengal, only one, the capital district of Kolkata, had SCR (43) close to the norm of 40. All other districts had SCRs above 60:1 with 15 districts having SCR at double the norm (80:1 or above) (*Appendix 2.2.3*).

In five test-checked districts, there were 1640⁴⁷ secondary schools under School Education Department having 582145⁴⁸ students in class IX and X. The total number of classrooms in class IX and X was only 6972⁴⁹ resulting in a highly unfavourable student classroom ratio (SCR) of 83:1. Out of 150 test-checked schools of five districts, SCR of 145 (97 per cent) schools compared unfavourably with the norm of 40:1 (*Table 2.2.4*).

⁴⁵ The factors identified by the Ministry in its study titled "Some Inputs for Draft National Education Policy 2016" included the existence of schools not compliant with the prescribed norms and standards, serious gaps in teacher motivation and training resulting in deficiencies relating to teacher quality and performance, slow progress in regard to use of information and communication technologies in education, sub-optimal personnel management, inadequate attention to monitoring and supervision of performance, etc.

⁴⁶ IIM, Calcutta conducted a study on 'Restructuring of School Education System in West Bengal' at the behest of the Department.

⁴⁷ Murshidabad: 428, Jalpaiguri: 171, Malda: 261, Bankura: 435 and Purulia: 345

⁴⁸ Murshidabad: 187265, Jalpaiguri: 79290, Malda: 110044, Bankura: 112416 and Purulia: 93130

⁴⁹ Murshidabad: 1673, Jalpaiguri: 816, Malda: 1047, Bankura: 1475 and Purulia: 1961

Table 2.2.4: SCR in test-checked schools

Range of SCR	Name of districts				
	Bankura	Jalpaiguri	Malda	Murshidabad	Purulia
0-40	01	01	01	01	01
41-60	Nil	Nil	02	05	02
61-80	06	08	03	05	04
81-160	20	17	21	17	22
161 and above	03	04	03	02	01
Total	30	30	30	30	30

Source: Data collected from test-checked schools

Some of the schools with noticeably adverse SCR were Dhuliyani Banichand Agarwala Balika Vidyalaya (223), Mirzapur Hazi Soleman Choudhury High School (192) in Murshidabad; Chengmari (WME) High School (197) in Jalpaiguri; Bhutni Chandipur High School (197), Raniganj Krishna Chandra High School (196) in Malda; Indpur Sarojini Girls' High School (212) and Krishnanagar J.K. High School (200) in Bankura.

2.2.8.2 Science laboratory: RMSA Guidelines (5.5.1) identified that failure in examinations of a large number of students were attributable to their limited understanding of concepts in Mathematics and Science. Guidelines also emphasized availability of one integrated Science Laboratory in every secondary school. Audit scrutiny showed that Science Laboratories were available only in 26 per cent of the total number of secondary schools in West Bengal. Among the test-checked secondary schools in five districts, 49 per cent (73 out of 150 test-checked) did not have any science laboratory.

During Exit Conference (December 2016), Secretary stated that only the higher secondary schools having science subjects needed science laboratories and only 40 per cent of schools had science subjects. The reply, however, was not acceptable as RMSA guidelines had envisaged availability of science laboratory at every secondary school. Moreover, non-availability of science laboratories was one of the major impediments in starting science stream at the higher secondary schools.

2.2.8.3 Computer room: ICT⁵⁰ @ schools: It was seen from the Report Card (2015-16) that 61 per cent of the schools did not have any computer and internet facilities. In this background, Audit examined the implementation of ICT @ School programme which aimed to create an e-enabling environment for secondary education. The programme strives to provide with requisite infrastructure, training of teachers and students, development of e-content, etc. to the schools. Accordingly, each school was to be provided with 10 PCs, peripherals, software, etc. costing ₹ 6.40 lakh and a recurring cost of ₹ 2.70 lakh for broadband, maintenance, training, etc. During 2007-11, 3948 schools were to be covered under the scheme with an approved budget of ₹ 259.43 crore. Audit, however, noticed that as of March 2016, ICT was yet to be implemented in 400 schools though funds (₹ 189.39 crore) for the same were available with

⁵⁰ Information and Communication Technology

the Department. On this ground, PAB turned down the Department's proposal to implement ICT in 4174 new schools in 2015-16.

This way, the State became ineligible for financial assistance of ₹ 112.70 crore meant for ICT programme and the students of 4174 schools were deprived of its benefit.

2.2.8.4 Library facility: Out of 150 test-checked schools in five districts, 63 (42 per cent) schools did not have any designated library room facility.

2.2.8.5 Availability of toilets: The RMSA guidelines did not specify any norms for availability of toilets for students. The handbook on 'Swachh Bharat Swachh Vidyalaya' published by MHRD, GoI, prescribed that every school should have separate toilets for boys and girls, with one unit generally having one toilet (Water Closet) plus three urinals. The ratio to be maintained is preferably one unit for every 40 students. Moreover, facilities should include menstrual hygiene management facilities including soap, adequate and private space for changing, adequate water for cloth washing and disposal facilities for menstrual waste, including an incinerator and dust bins.

Out of 150 test-checked schools in five districts, in 126 schools, Student: toilet ratio was higher against the norm of 40 as shown in **Table 2.2.5**.

Table 2.2.5: Number of secondary schools with various ranges of students: toilet ratios

Range of student: toilet ratio	Number of schools	Range of Student: toilet ratio	Number of schools
Up to 40:1	24	161:1 to 320:1	27
41:1 to 80:1	37	321:1 to 640:1	4
81:1 to 160:1	56	Above 641:1	2

Source: Test-checked schools

During the Exit Conference (December 2016), the Department stated that it had a norm of one toilet for every 80 students. Even compared to this norm, 59 per cent of test-checked schools had insufficient number of toilets.

Moreover, in 69 schools (46 per cent) there was inadequate drainage system in toilets. During test-check of records at DI or DPO offices no funds were found to be expended for creation of menstrual hygiene management facilities, as a result of which such facilities could not be provided in the test-checked schools.

Further, 79 per cent of schools did not provide separate toilet facilities for CWSN despite such prescription in RMSA guidelines.

2.2.8.6 Failure to ensure safe drinking water: Most of the water borne diseases spread due to ignorance of the quality of drinking water. Accordingly, care should be taken by school authorities to ensure that water is safe. This calls for periodic testing of quality of water.

Though all the schools have drinking water facility, it was seen that water testing was not being undertaken by 87 per cent of the schools (131 out of 150) to ascertain the quality of drinking water. The necessity for water testing was vital considering that 83 out of 150 test-checked schools (55 per cent) had water sources like wells, hand pumps, etc. water from which is consumed directly without any treatment. In the absence of regular water tests, the safety of the drinking water could not be ensured. It was also noted that the UDISE data

captured only the information on 'source of drinking water' but did not emphasize on capturing data on regular water testing which would have served as a monitoring tool for ensuring the safety of drinking water.

The deficiencies in infrastructure as brought out in the above paragraphs may be viewed with slow progress of works for additional class rooms, library rooms, computer rooms, etc. Audit found that during 2009-15, though 1050 additional class rooms, 375 science laboratories, 257 computer rooms, 143 library rooms, 51 toilets blocks, and 38 drinking water installations were approved, physical progress was only 10 *per cent*. Owing to this, PAB rejected (March 2015) the proposals for infrastructure⁵¹ costing ₹ 5033.70 crore in 7831 schools in 2015-16. Further, in May 2016, PAB observed that the State had failed to utilize ₹ 229.60 crore on account of civil interventions approved under integrated RMSA scheme during 2009-15. Thus, due to slow progress of work, the State became ineligible for significant quantum of funds which could have improved the secondary school infrastructure and the quality of education.

During exit conference (December 2016), Secretary stated that presently more emphasis was being given to quality rather than the infrastructure. This reflects a casual attitude towards the problem; besides, quality is also inherently linked to the infrastructure as it provides enabling condition for quality education. The Ministry of Human Resources Development (MHRD)⁵² had also identified schools not compliant with the prescribed norms and standards as one of the factors affecting quality of education.

2.2.8.7 Non-adherence to safety norms for school buildings

Safety norms prescribed in National Buildings Code of India 2005 along with the Orders of the Hon'ble Supreme Court of India had been made mandatory for the construction of the Schools by the MHRD. Hon'ble Supreme Court of India had directed (April 2009) all State Governments to ensure that school buildings were safe from every angle before granting affiliation or recognition. Safety norms *inter alia* included installation of fire extinguishers, making buildings earthquake resistant, training staff and other officials for using the fire extinguishers, etc.

Scrutiny of records in four test-checked districts⁵³ showed that 65 out of 120 schools (54 *per cent*) did not have fire extinguishers; even in the remaining schools, no training on operation of fire extinguisher was imparted to staff. Further, only 21 out of 171 school buildings in Jalpaiguri District, which is situated in high risk seismic zone, had earth quake resistant buildings.

Thus, safety norms for school buildings were not complied with.

2.2.9 Availability of teachers

As per the copies of the Annual Work Plan & Budget (AWP&B) 2016-17, the position of availability of teachers in the Government and Government

⁵¹ Additional class rooms (31365), integrated science laboratories (5813), lab equipment (5813), Computer room (2914), libraries (3406), Art and craft room (6921) and toilet block (44), Water facility (1), Ramps/ railings (1982) and toilet for CWSN (4263).

⁵² In its study titled "Some Inputs for Draft National Education Policy 2016"

⁵³ Jalpaiguri, Malda, Bankura and Purulia

aided/ sponsored secondary schools in the State and the test-checked-districts against the sanctioned strength is indicated in **Table 2.2.6**.

Table 2.2.6: Position of teachers vis-a-vis sanctioned strength of secondary school teachers

(A) Government aided schools

State/ test-checked districts	Government aided schools					
	Headmasters/ Principals			Teachers		
	SS	MIP	Vacancy*	SS	MIP	Vacancy*
West Bengal	776	427	349(45)	4632	4094	538 (12)
Bankura	22	15	7(32)	122	101	21(17)
Jalpaiguri	8	5	3(38)	78	47	31(40)
Malda	30	15	15(50)	240	206	34(14)
Murshidabad	52	28	24(46)	378	358	20(5)
Purulia	28	6	22(79)	116	85	31(27)

(B) Government and Government-sponsored schools

State/ test-checked districts	Government and Government sponsored schools					
	Headmasters/ Principals			Teachers		
	SS	MIP	Vacancy *	SS	MIP	Vacancy*
West Bengal	7856	5843	2013(26)	57877	54537	3340(6)
Bankura	413	334	79(19)	3012	2615	397(13)
Jalpaiguri	163	118	45(28)	1500	1254	246(16)
Malda	231	167	64(28)	2110	1960	150(7)
Murshidabad	376	254	122(32)	3250	3171	79(2)
Purulia	303	196	107(35)	2109	1959	150(7)

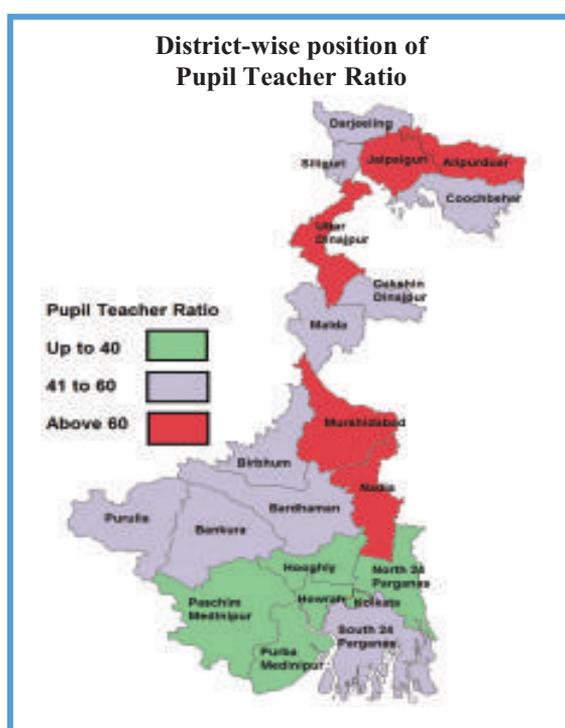
Source: AWP&B 2016-17 of RMSA;

*Figures in parenthesis indicate percentage of shortage

As can be seen from **Table 2.2.6**, 2362 schools (27 per cent) were being run without Headmasters/ Principals. As regards the availability of teachers, the position in Government and Government sponsored schools was better than the Government aided schools. The shortage of Headmasters in all the test-checked districts as well as the shortage of teachers in aided schools of Jalpaiguri district

remains a matter of serious concern. Considering that the Headmaster is responsible for arrangement of classes, time-table, examination, class promotions, selection of candidates for class X final examination and all matters relating to school discipline and teaching, their shortage needs to be addressed urgently.

Pupil Teacher Ratio (PTR): Owing to the shortage of teachers, the overall PTR of the state was unfavourable. Against the norm of 30:1, the State had a PTR of 45:1. Among the 21 educational districts only one (Kolkata) had favourable PTR (25:1) while in seven districts PTR stood at 50:1 or more (**Appendix 2.2.3**). Similar trend was noticed in test-checked districts with 105 out of 150 test-checked schools having an unfavourable



PTR which ranged from 31 to 260 as shown in **Table 2.2.7**.

Table 2.2.7: Number of test-checked schools with various ranges of PTR

Range of student: teacher ratio	Number of schools
Up to 30:1	45
31:1 to 60:1	75
61:1 to 120:1	25
121:1 & above	4 (260:1 in one school)

Source: Test-checked schools

Such adverse PTR ratio evidently affects the quality of education.

2.2.9.1 Capacity building

Since teacher is the most important element in school education, it is necessary to continuously upgrade the quality of teachers through in-service education programmes with special emphasis on use of Information and Communication as well as other measures, apart from the essential professional qualifications in teacher training viz. B.Ed., Basic Training, M. Ed., etc.

In the Secondary Education State Report Card 2015-16 published by NUEPA, professional qualification-wise break up of teachers was available, which showed that out of total 189694 teachers engaged in secondary schools in the State, only 73238 (39 *per cent*) had any type of professional qualification on teaching (B.Ed., M. Ed., Basic Teachers' Training, Diploma/ Degree in Special Education, etc.).

Moreover, as per RMSA Guidelines, every teacher has to undergo a five days' orientation course annually. Against this requirement, only 20 *per cent* of the teachers had attended such courses during 2012-13, while only three to seven *per cent* of teachers took part in such courses annually thereafter.

In this context Audit noted that direction regarding formation of District Level Committee for Teacher's Training in each educational district under RMSA was issued by the State Project Director, RMSA only in the month of August 2016. The State, however, had not chalked out any training calendar.

The lack of B.Ed qualification coupled with inadequate coverage of teachers in the annual orientation courses can have an adverse impact on the quality of training. Evidently, this aspect calls for increased attention of the Department.

2.2.10 Monitoring and Evaluation

2.2.10.1 Inspection of Schools

The District Inspectorates of Secondary Education of the School Education Department is responsible for the inspection of secondary schools for its qualitative and infrastructural improvement. Each district has a District Inspector of Schools (Secondary). The Department has prescribed inspections of schools at district, sub-division and circle level with specific targets⁵⁴ for the

⁵⁴

Inspecting Authority	No. of Schools to be inspected per month per personnel		
	District	Sub-Division	Circle
DI	5	5	-
AI	6	6	-
SI	10	10	14

District Inspector of Schools (DI), Assistant Inspector of Schools (AI) and Sub-Inspector of Schools (SI).

Audit scrutiny in four test-checked districts (Bankura, Jalpaiguri, Malda and Purulia) showed that the inspection of schools was not given due importance. The inspections conducted by DI, AI and SI *vis-à-vis* stipulated norms indicated that there was shortfall in inspection ranging from 48 to 87 *per cent* during 2011-16 (Table 2.2.8).

Table 2.2.8: Inspections conducted by DI, AI and SI against norms

District	2011-16		
	Inspection to be conducted as per norms	Actually conducted	Shortfall (<i>per cent</i>)
Jalpaiguri	2268	304	1964 (87)
Malda	3324	784	2540 (76)
Bankura (only 2014-15)	1368	208	1160(85)
Purulia	4440	2288	2152 (48)

Source: Data furnished by DI of schools and test-checked records of schools.

The shortfall in number of inspections was significant and accordingly the infrastructural and quality requirements remained unreported. The DI (SE), Jalpaiguri attributed the shortfall in inspection to engagement of inspectors in various other administrative works, while the other DIs did not give any reply. It was also observed that there was significant vacancies (ranging from 20 to 100 *per cent*) in the positions of Assistant Inspectors and Sub-Inspectors in the test-checked districts which also contributed to inadequate inspections.

2.2.10.2 The School Management and Development Committee and Parents Teachers Association

Community mobilisation and close involvement of community members in implementation of secondary education are extremely critical as it facilitates the bottom up approach not only in effective planning and implementation of interventions in the schools, but also in the effective monitoring, evaluation and ownership of the Government programmes by the community. With this end multi-member School Management and Development Committee (SMDC) is to be established in each school. Under RMSA, the SMDC is responsible for all activities including planning, collection of data, implementation, monitoring, evaluation and taking corrective/ remedial actions on all the components/ interventions of the scheme - infrastructural as well as academic and others at the school level. Further, Parents Teachers Association (PTA) is to be established in each school as parental involvement in children education leads to improved learning outcomes. Guidelines mandate holding meeting of SMDC and PTA at least once every fortnight and once a month respectively.

However, the data of UDISE 2015-16 as provided by DPOs, Jalpaiguri, Murshidabad, Bankura (DPOs of Malda and Purulia did not furnish data, though called for) reflected that out of 1034 schools only 300 had constituted SMDC and 242 schools had constituted PTA up to 2015-16. As regards the frequency of holding SMDC and PTA meetings as per the stipulated norms, none of these schools met the norms barring one school in Bankura where PTA met as per norms.

2.2.10.3 Project Monitoring System

Project Monitoring System (PMS) was developed to monitor the physical and financial progress under Integrated RMSA and to capture the activity-wise monthly progress at State level. The main objective of implementation of PMS was to obviate the need for submitting hard copies of monthly progress reports among national, state level and district levels to facilitate timely movement of funds to lower levels of programme implementation. PMS also envisaged better financial management, more accurate assessment of actual requirement for implementation. Accordingly, all the education districts were to be issued user-id and password to view, edit and update physical/ financial progress under each component of RMSA for project monitoring and evaluation purpose.

Audit found PMS was not maintained in any of the test-checked districts⁵⁵. The data was being submitted to the State in hard copies. Thus, the project monitoring through PMS at the district level could not be done on a real time basis which frustrated the objectives of PMS system.

On audit enquiry, two DPOs attributed (July 2016 and September 2016) this to non-provisioning of user-id and password (Malda) and non-provision of detailed guidelines (Bankura).

The smooth running of PMS was significant given that the Ministry of Human Resource Development had requested (August 2016) for uploading data of beneficiaries into PMS for disbursement of stipend through Direct Benefit Transfer mode.

2.2.11 Conclusions

Though the growing pressure for admission to secondary level education was foreseeable, the departmental efforts to cope up with the growing need was found to be deficient in many respects. There was no analysis of the demand-availability gap in the secondary education and absence of any roadmap for attaining the ambitious target of *cent per cent* Net Enrolment Ratio by 2014-15. Even the data of unserved habitations had serious discrepancies and consistency issues. Owing to lack of preparedness and slipshod approach in submitting the work proposals, the Department was unable to avail all the benefits of the GoI scheme of Rashtriya Madhyamaik Siksha Abhiyan. The sense of urgency was also missing in the departmental approach in upgrading the existing upper primary schools into the secondary level ones. During 2011-16, increase in the number of secondary schools was *10 per cent* with the government sector contributing a mere *one per cent*.

The test-checked schools were found to suffer from significant infrastructural deficiencies in terms of availability of adequate numbers of classrooms, science laboratories, computer rooms, toilets, etc. affecting the quality of curricular activities at the secondary level. Efforts in addressing such deficiencies in the infrastructure remained unproductive due to slow progress of civil works in schools. Implementation of ICT@ Schools also lagged behind schedule. This also made the State ineligible for significant quantum of RMSA funds.

⁵⁵ *Murshidabad, Jalpaiguri, Malda, Bankura and Purulia.*

Availability of teachers *vis-à-vis* the number of students was also a matter of concern as 70 per cent of the test-checked schools had significantly high pupil-teacher ratios; in 20 per cent of the test-checked schools, the situation was found to be alarming. Quality of teaching in schools was also an area of concern as significant number of teachers did not have the necessary professional qualification or overage in training. Monitoring of the quality of education remained weak as the number of inspections conducted was much lower than the norms.

Drop-out rate has shown an increasing trend during 2011-16 pointing to the need for increased efforts keep the children in school. Viewed with the Net Enrolment ratio of 52.35 per cent, such worsening drop-out rate is a matter of serious concern.

2.2.12 Recommendations

The following recommendations are made:

- 1. Government should take adequate steps to address the issues of Student Class room Ratio and Pupil Teacher Ratio in schools.**
- 2. The Department should ensure regular inspection of the schools by strictly adhering to the normative requirement of number of inspections at various levels of inspecting staff.**
- 3. Participation of the teachers in the orientation courses in higher number needs to be ensured.**
- 4. Meaningful participation of SMDCs and PTAs in planning and monitoring activities should also be ensured.**

HOUSING DEPARTMENT

2.3 Schemes implemented by Housing Department

Executive Summary

The access to a safe and healthy shelter is essential for a person's wellbeing. With an aim to providing 'Affordable Housing to All' with special emphasis on the disadvantaged sections of the population, the Housing Department had launched (2009-10) a flagship programme namely '*Gitanjali*'. Apart from this, the Housing Department constructed Rental Housing Estates (RHEs) and Public Rental Housing Estates (PRHEs) which were rented out to the State Government employees and common people respectively. All these activities are performed by the Housing Department with the help of Housing Directorate and Estate Directorate. A performance audit of the schemes implemented by the Housing Department conducted between April and August 2016 spanned the period 2011-16 and showed various deficiencies in implementation.

- Though the Department prepared a Plan outlining the housing shortage in the State, the magnitude of the shortage had remained under-estimated as it relied on outdated data. Even the interventions envisaged in the Plan were not enough to address the housing shortage worked out by it. The Housing Department did not co-ordinate with the multiple departments working in the housing sector to bring about synergy in their activities.
- The implementation of the flagship scheme for housing, '*Gitanjali*', suffered from various implementation bottlenecks such as arbitrary selection of beneficiaries, inclusion of ineligible beneficiaries, inaccurate reporting, retention of unspent funds, etc. This was attributable to the fact that the Housing Department had to depend on multiple departments for implementation in the absence of a district level set-up of its own.
- The houses built under the scheme in the test-checked districts did not adhere to the guidelines in terms of the minimum area requirement; they also often lacked toilets.
- The Government did not have adequate control over the assets held in Public Rental Housing Estates (PRHE) and Rental Housing Estates (RHE). In both PRHE and RHE, people continued to unauthorisedly occupy the Government property, with many tenants not paying the rent regularly. In Public RHEs, several tenants had made unauthorised alteration to Government properties and even sold it.

2.3.1 Introduction

The Government of India's commitment to 'Shelter for All' gained momentum when India became a signatory to the Istanbul Declaration on Human Settlement in 1996, recognising the need for access to safe and healthy shelter as essential for a person's physical, psychological, social and economic wellbeing. Government of West Bengal envisaged providing ways and means of 'Affordable Housing to All' with special emphasis on the Economically Weaker Sections and Lower Income Group Sections.

With a view to mitigating the housing shortage in the State, the Housing Department had launched (2009-10) a flagship programme namely '*Gitanjali*' for the Economically Weaker Section of the Society (EWS).

Apart from this, the Housing Department constructed Rental Housing Estates (RHEs) and Public RHEs (PRHEs) which were rented out to the State Government employees and common people respectively. The Housing Department also constructed hostels for working women, motels, etc. During 2011-16, the Department incurred an expenditure of ₹ 2385.87 crore on implementation of housing schemes against a capital budget estimate of ₹ 3370.60 crore (*Appendix 2.3.1*).

2.3.2 Organisational Set-up

The Housing Department is headed by a Principal Secretary and comprises the following directorates:

- **Housing Directorate:** Headed by a Chief Engineer, this directorate is responsible for execution and maintenance of rental housing estates (both RHEs and PRHEs).
- **Estate Directorate:** Under the charge of the Estate Manager (who is an *ex-officio* Deputy Secretary), this directorate has the responsibility of allotment of flats and collection of rents from Public Rental Housing Estates.

2.3.3 Audit Objectives

The audit objectives were to examine whether

- ❖ the planning was adequate to achieve the stated objective of providing affordable housing to all;
- ❖ the implementation of housing scheme ‘*Gitanjali*’, targeted to the Economically Weaker Sections (EWS) of population, was efficient and effective and
- ❖ the management of Rental Housing Estates was efficient.

2.3.4 Audit Criteria

The audit criteria for framing audit comments were sourced from:

- Guidelines of *Gitanjali* and Indira Awas Yojana;
- National Building Code 2005;
- PWD Code, Schedule of Rates;
- West Bengal Government Premises (Tenancy Regulation) Act, 1976;
- West Bengal Government Premises (Regulation of Occupancy) Act, 1984 and
- West Bengal Financial Rules.

2.3.5 Audit coverage and methodology

The performance audit, the scope of which spanned the period 2011-16, was conducted between April and August 2016. Apart from test-check of records of the Housing Department, Housing Directorate, Estate Directorate and Housing Construction Divisions, audit scrutiny encompassed five⁵⁶ selected District Magistrates and the district level functionaries of the five Departments⁵⁷ involved in implementation of *Gitanjali*. The districts were selected statistically

⁵⁶ Bankura, Birbhum, Darjeeling, Jalpaiguri and Purulia

⁵⁷ Backward Classes Welfare, Fisheries, Forest, Minority Affairs and Madrasah Education and Paschimanchal Unnayan Affairs

through stratified sampling⁵⁸. In the selected districts, one-fifth of the blocks (18 blocks) were also test-checked. Further, a total of 159 *Gitanjali* beneficiaries of five test-checked districts were surveyed jointly with block level functionaries.

An Entry Conference was held (April 2016) with the Principal Secretary of the Department wherein the audit objectives, methodology, criteria, etc. were explained. The observations arising out of the performance audit were discussed with the Department in an Exit Conference held in November 2016. The Department also furnished its formal replies (November 2016) on various issues flagged by Audit. The views of the Department have been suitably included in the report.

2.3.5.1 Acknowledgement: We acknowledge the co-operation and assistance rendered by the Principal Secretary of the Housing Department, Housing Directorate, Estate Directorate as well as the District Magistrates and the district level functionaries of five other Departments⁵⁹ of the test-checked districts during the course of audit.

Audit findings

2.3.6 Planning

2.3.6.1 Planning deficiencies

As per Census 2011, West Bengal with a population of 91.3 million is the fourth most populous and the second most densely populated state in India. In terms of housing shortage, West Bengal features among the top five⁶⁰ states in the country. As per the Socio Economic and Caste Census 2011 (SECC), 59 per cent of 1.57 crore rural households in the State reside in *kutcha*⁶¹ dwellings. However, instead of drawing the plan based on this 2011-report, the Department had relied on the data provided by the National Sample Survey Organisation (NSSO) report⁶² brought out in 1994 which had estimated 19.77 per cent houses in the state being in ‘uninhabitable conditions’, which was based on a criteria different from the one used in the SECC report of 2011. This was done despite availability of much more current data in NSS 65th Round (July 2008 – June 2009) results (semi-*pucca* houses: 38.5 per cent and *kutcha* houses: 25.3 per cent).

The Department, in its reply (November 2016), stated that the SECC data had not been available at the time of framing of the 12th Five Year Plan. However, there was no subsequent effort on the part of the Department to update the plan with more current data. During the Exit Conference, the Department accepted that the SECC data would have helped in rational selection of beneficiaries.

⁵⁸ 4.4 per cent of the households having no *pucca* houses (as available from SECC data) have been covered in the scheme. The districts were divided into two strata- Stratum I consisting of those districts where more than 4.4 per cent of households having no *pucca* houses have been covered and Stratum II consisting of the remaining districts.

⁵⁹ Backward Classes Welfare, Fisheries, Forest, Minority Affairs and Madrasah Education and Paschimanchal Unnayan Affairs

⁶⁰ As per West Bengal Urban Affordable Housing & Habitat Policy 2015

⁶¹ Houses (floor, roof and exterior walls) made from mud, thatch, or other low-quality materials are called *kutcha* houses

⁶² Report on comprehensive survey on housing (49th round, January-June 1993) brought out in 1994

Thus, the State was planning to provide “Housing for all” on the basis of outdated data, thereby grossly underestimating the problem of housing shortage within the State. Even going by this underestimated percentage of housing shortage, the Department ought to have targeted construction of 31.03 lakh dwellings in the State, against which the Department had set a target of providing only two lakh dwelling units during the 12th plan period (2012-17). During 2012-16, Government had managed to disburse assistance for construction of 1.76 lakh houses, which was way below the requirement, given the enormity of shortage.

Considering the serious challenge posed by the housing shortage and the need to provide Affordable Housing for All, it was imperative for the Department to adopt a consultative/ collaborative approach with other Departments working in the housing sector, like Panchayats & Rural Development Department (nodal Department for Indira Awas Yojana) for rural housing, and Municipal Affairs Department, Urban Development Department, State Urban Development Agency, Kolkata Metropolitan Development Authority, West Bengal Housing Infrastructure Development Corporation, etc. for urban housing, to set realistic targets among themselves so that the whole State could be covered effectively.

Audit, however, found that each Department was working as per their own targets in an insular manner, without any co-ordination among themselves to address the overall housing shortage in the State, indicating lack of an integrated roadmap to achieve the stated objective of “Housing for all”.

In its reply, the Department accepted (December 2016) that synchronization with other Departments working in Housing sector was necessary for realistic planning. It was also intimated that a Perspective Plan for the flagship programme “Housing for all” was going to be prepared and henceforth SECC data would be considered for setting the targets.

2.3.7 Implementation of Gitanjali Housing Scheme

The *Gitanjali* scheme (2012-13) which had subsumed the earlier housing schemes of the state Government, envisaged construction of *pucca* dwelling units having carpet area of around 25 sq. m (270 sq. ft.) each. The cost of such dwelling units for new construction in rural areas varied from ₹ 83,000 to ₹ 3,00,000⁶³, depending on the location. Under the scheme, the EWS people having no *pucca* houses with monthly family income of ₹ 6,000 or less and land of his/ her own were eligible for receiving the benefit.

The *Gitanjali* scheme had two phases. In the first phase till 2013-14, the Housing Department had provided funds to the six selected implementing Departments who would construct houses for the selected beneficiaries according to a plan and estimate prepared by the Housing Department. In the second phase starting from 2014-15, Housing Department provided funds to the District Magistrates, who would credit money directly to the beneficiaries’ accounts in two instalments. The beneficiaries were to construct the houses themselves.

During 2011-16, against the target of construction of 218,709 houses, 181,826 (83 per cent) were constructed as per departmental figures. However, Audit

⁶³ Revised in 2012-13 from ₹ 83,000 to ₹ 1,97,000

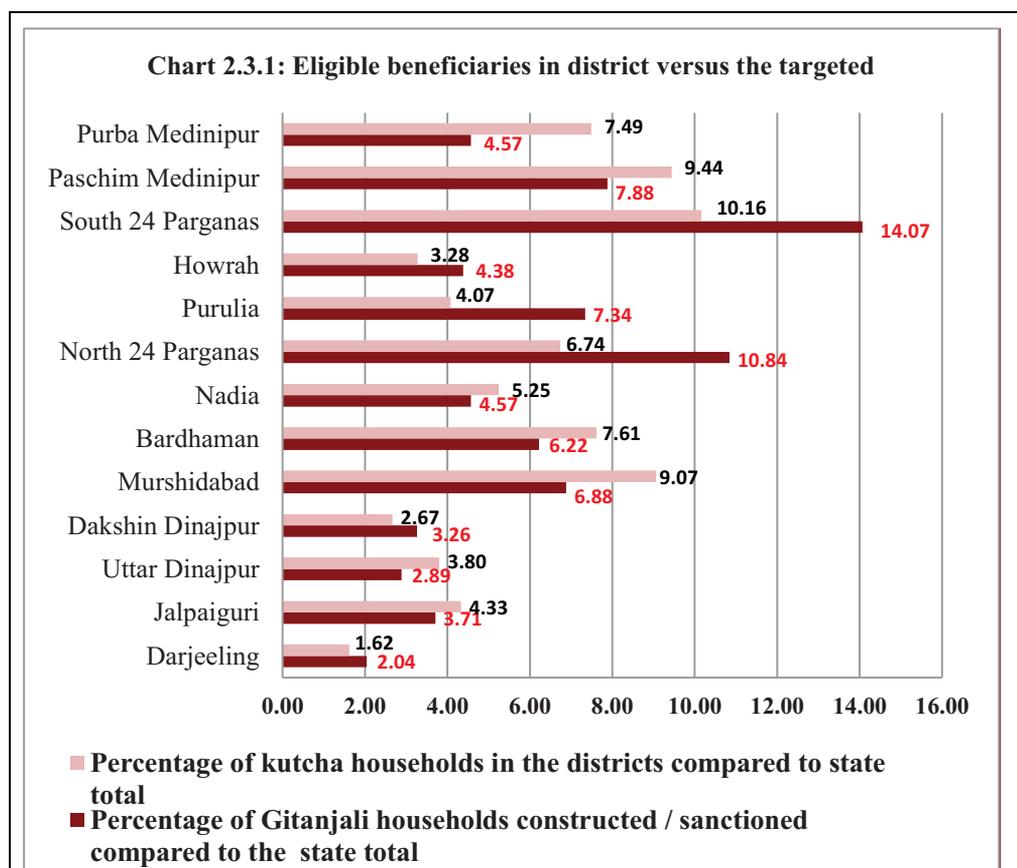
detected discrepancies in the departmental achievement figures, as discussed in para nos. 2.3.7.3 (ii) and (iii) of this report.

2.3.7.1 Selection and targeting errors

Audit found the following deficiencies in targeting and selection of districts and beneficiaries.

(i) Improper targeting of districts and blocks and arbitrary selection of beneficiaries: In the first phase of *Gitanjali*, the Housing Department assigned quotas to the implementing Departments for the State as a whole without any recorded basis for *inter se* distribution among different implementing Departments. The individual Departments in turn subdivided the assigned quota among its district offices. Nowhere in this exercise was the rationale for the distribution recorded, and there was no relationship between targets of construction and existing shortages.

A comparison of the number of beneficiaries targeted under ‘*Gitanjali*’ vis-à-vis *kutcha* households available in the Socio-Economic Caste Census 2011 indicated that the more disadvantaged districts were not appropriately targeted. On comparing this, Audit found that in thirteen districts there were significant variations (**Chart 2.3.1**) between the number of the eligible households and the number of households targeted.



Source: Data furnished by the Department and data contained in SECC 2011

Within the test-checked districts also, Audit found that some blocks were given preference while others were ignored. WBCSTDFC⁶⁴, one of the implementing agencies in Darjeeling district, selected the beneficiaries from

⁶⁴ West Bengal Scheduled Caste Scheduled Tribe Development and Finance Corporation

only three out of the eight hill blocks under Gorkhaland Territorial Administration (GTA), Darjeeling, ignoring the beneficiaries (3245 SC & ST households) from the remaining five. Even in these three blocks, the beneficiaries (209) were selected without any reference to Below Poverty Line list or the Socio-Economic or Caste Census parameters. Similarly, in Purulia, WBSCSTDFC selected beneficiaries only from six out of 20 blocks, depriving 94,620 SC & ST households with *kutcha* houses in the remaining 14 blocks of Purulia district. Thus, in the absence of any laid down criteria, the selection of beneficiaries appeared to be arbitrary. As a result, benefits of the scheme did not percolate to the deserving population in many part of the state in an equitable manner.

The Department, in its reply, stated that district-wise targets were fixed annually after considering the budget allocation. It was further intimated that the implementing Departments re-assigned their targets among the lower level functionaries/ agencies. However, the reply did not offer any specific comment on the apparent lack of equitability in selection of beneficiaries.

Audit noted that '*Gitanjali*' scheme guidelines did not specify the mode of selection of beneficiaries. No instruction on criteria for selection of beneficiaries was issued by the Department to the Block Development Officers (BDOs) and Gram Panchayats (GPs). None of the 18 test-checked blocks had prepared any beneficiary list. During test-check, it was seen that there were no records available on the process of selection of beneficiaries on the basis of identified criteria; only the final list of beneficiaries were available. The entire process lacked transparency.

Since the second phase of the *Gitanjali* scheme guidelines (May 2014) mentioned recasting of the scheme on Indira Awas Yojana (IAY) pattern, Audit compared the selection process with that of IAY. IAY guidelines mandated preparation of a five year priority list and an annual list through a participatory process using the Socio-Economic Caste Census 2011 (SECC) as the baseline data. The five year priority list and annual list of beneficiaries should be presented in the Gram Sabha for its approval. Adopting such methods could have ensured transparency in identification of beneficiaries.

Though the Department, in its reply, referred to its order dated May 2014 and emphasised its reliance on the Panchayati Raj Institutions in the selection of beneficiaries, it did not offer any specific comment on the non-adherence to the modalities contained in the guidelines of IAY.

(ii) Irregular selection of beneficiaries: Beneficiary survey conducted by Audit indicated that there were instances of irregular selection of beneficiaries. Audit found that 29 beneficiaries (18 per cent) out of 159 surveyed already owned a *pucca* house at the time of selection. Interestingly, neither did the application proforma circulated by the Department for *Gitanjali* contain any column to indicate whether the beneficiary was living in a *kutcha* house, nor was there any mechanism to ascertain the nature of existing houses of the applicants. This led to selection of ineligible beneficiaries affecting the implementation of the scheme.

The Department in reply stated (November 2016) that it had not received any complaint in this regard, but assured that it would take such issues seriously if

reported. It also intimated that information on the condition of the applicant's existing dwelling units would be captured in the application proforma.

2.3.7.2 Construction of houses in the first phase of Gitanjali

(i) Involvement of multiple agencies affecting the efficiency of implementation: As already mentioned, the Housing Department had involved six Departments/ agencies for construction of houses in the first phase. The implementing Departments, with the exception of the Forest Department, did not have any engineering set up in the districts to construct houses. Out of these six Departments, the district offices of three⁶⁵ Departments again sub-allotted the amounts to the BDOs for construction of houses, thereby delaying the funds flow. Out of 29 allotments (2012-16) analysed in audit, in case of eight, it took between eight months to more than two years to get sub-allotted to the BDOs.

(ii) Non-revision of cost of the house resulting in construction of houses with less area: The estimate of the house was based on 2008 Schedule of Rates (SOR) of PWD. Though the SOR was revised twice (2010 and 2012), the estimate per house was revised only once by the Housing Department (in 2012-13). This led to a situation where the implementing agencies had to reduce the size of the houses, originally approved by the Housing Department in 2009 (based on SOR 2008) to fit it within the allotment. In two test-checked districts (Birbhum and Purulia), 7168 beneficiaries (59 per cent) out of 12,227 were provided with houses, the carpet area of which measured in the range of 16.65 to 20.25 sq. m against 22.70 sq. m. as required by the prototype circulated by the Housing Department.

The Department, in reply, attributed such deviations to land availability issues in rural areas. The reply was general and did not address the audit contention that it was primarily due to non-revision of the allotment amounts that the sizes had to be reduced.

(iii) Retention of unspent funds: The decision to route the funds through multiple Departments also led to substantial amount of funds remaining unspent with the implementing Departments. In five test-checked districts, ₹ 32.70 crore were lying unspent in DM's Personal Deposit account, Local Fund account of Panchayat Samity, bank account of WBSCSTDFC, deposit account of Fish Farmers' Development Agency and bank account of State Forest Development Agency for two to four years. This was mainly attributable to the fact that the implementing Departments could not take up the targeted number of houses for reasons such as objection by MLA (94 houses), non-participation of agencies in tenders (120 houses), completion of works for amounts less than the estimated amount (577 houses), selection of beneficiaries who were subsequently found ineligible as they had already availed of IAY benefits (48 houses), non-issue of work order without any recorded reason (102 houses), etc. The Housing Department was not aware of this fact as the only monitoring mechanism it had was the utilisation certificates submitted by the implementing Departments. There was no mechanism for verification of constructed houses.

The Department stated (November 2016) in reply that all the implementing agencies had been instructed to refund the unutilised amounts and the Backward

⁶⁵ Backward Classes Welfare, Minority Affairs & Madrasah Education and Paschimanchal Unnayan Affairs

Classes Welfare Department had already deposited such amounts in RBI. No information was, however, forthcoming from two other Departments in respect of the refundable amount of ₹ 12.13 crore. The amount that was deposited (₹14.59 crore in October 2016) was also done after Audit had pointed it out (May 2016).

(iv) Preparation of estimates at Kolkata rates resulting in excess expenditure: Audit observed that in three test-checked districts (Bankura, Birbhum and Purulia), five implementing agencies had prepared the estimates of dwelling units following 2010 Kolkata rates, instead of using rates applicable to the respective districts which were cheaper as detailed in **Table 2.3.1**.

Table 2.3.1: Excess payment by allowing higher rates

Name of implementing agency	Estimate ⁶⁶ of single unit (in ₹)			No. of houses involved	Excess payment made (₹)
	As per Kolkata 2010 rates	As per 2010 rates of respective districts	Difference		
Assistant Director of Fisheries, Birbhum	161993	146346	15647	3181	49773107
DM, Purulia	163993	147229	16764	4005	67139820
Divisional Forest Officer, Purulia	163993	147229	16764	31	519684
DM, Bankura	163993	154227	9766	1983	19365978
Assistant Director of Fisheries, Bankura	161993	151707	10286	171	1758906
Total				9371	138557495

Source: Records of respective offices

This way, excess payment of ₹ 13.86 crore was made to contractors in these districts. This amount could have been used to construct houses for 830 more beneficiaries at approved rates.

The Department, in its reply, did not initially accept the fact that there was a separate schedule of rates for Kolkata. However, during the Exit Conference, the Department assured that requisite directives would be issued to ensure that the applicable SOR for any particular area was henceforth used for ongoing/ future projects. The reply was silent about the excess payment made to the contractors.

Audit further noted the following instances of departures from guidelines/ norms in construction of houses in the first phase of *Gitanjali*.

- **Inadequate covered area in approved prototype of house:** Though the guidelines of the scheme (2009) had provided for construction of *pucca* dwelling units with a carpet area of around 25 sq. m. (270 sq. ft.), the modular building plan prepared (September 2009) by the Housing Department had a covered area of only 22.70 sq. m. (carpet area: 17.72 sq. m.) which included two rooms, two verandas and a separate toilet. Audit noted that the covered area of the prototype should be considered as only 18.38 sq. m., as the two verandas measuring 4.32 sq. m. were not to be counted as covered area of the dwelling unit as per the Indian Standard Method of Measurement of Plinth, Carpet and Rentable area of buildings (Bureau of Indian Standards). Hence,

⁶⁶ Excluding contingency charges

the building plan approved by the Housing Department was much smaller than the area approved in the guidelines. Thus, four out of the five implementing agencies (except Forest Department) deviated from the prototype (in terms of carpet area) without any approval from the Housing Department which resulted in further reduction of covered area.

The Department, in a generalised reply, attributed this to non-availability of space at the beneficiaries' end. The reply was not acceptable as the reduction in covered area was not a result of non-availability of land at the time of construction; rather, the covered area had been reduced by the Department itself in its modular building plan mainly due to non-revision of costing compromising the standard of living of the beneficiaries. This may be further viewed with the following fact.

- ***Non-provision of toilets:*** As has been mentioned above, the prototype included a toilet. However, among the 159 houses inspected by Audit jointly with the departmental officials, 103 (65 per cent) did not have a toilet. Thus the houses constructed by the Department did not provide for a facility which was essential for a dignified life.

Thus, the objective of the schemes was diluted by providing beneficiaries with houses of suboptimal sizes and without the essential facilities in many cases.

2.3.7.3 Second phase of Gitanjali

The second phase of the *Gitanjali* scheme was launched in April 2014 recasting it on the IAY pattern. This provided for cash assistance for building houses instead of providing ready-built houses. Assistance amounting to ₹ 70,000 in plain areas and ₹ 75,000 in hill areas were to be provided to the beneficiaries in two instalments. The scheme was to be implemented through the District Magistrates (DM). The Housing Department was to release to DMs 50 per cent of the amount as the first instalment and the remaining after submission of Utilisation Certificates. Audit noted the following violations of the guidelines in the implementation of the scheme.

(i) Sub-allotment of funds to SDO/ BDO in violation of guidelines: Guidelines clearly stipulated that the assistance should be credited to the beneficiaries' bank accounts. It was, however, observed in Bankura, Darjeeling and Jalpaiguri districts that out of ₹ 80.20 crore (meant for 10,936 beneficiaries) received by the DMs, ₹ 78.86 crore⁶⁷ (98 per cent), meant for 10,759 beneficiaries, were sub-allotted to the SDOs and BDOs in contravention of the guidelines.

Attributing the same to inadvertent error and shortage of staff in the district headquarters, DM Darjeeling stated that the guidelines would be followed in future.

(ii) Discrepancy in reports: Audit noted that there were discrepancies in the number of beneficiaries as reported by DMs in three test-checked districts (Purulia, Jalpaiguri and Bankura). In these districts, the number of persons provided with the first/ second instalment as reported by the DM Office was

⁶⁷ Darjeeling: ₹17.26 crore for 2381 beneficiaries (out of ₹17.33 crore), Jalpaiguri: ₹17.93 crore for 2555 beneficiaries (out of ₹19.20 crore for 2732) and Bankura: ₹43.67 crore for 5823 beneficiaries during 2014-16

found to be at variance with the figures captured and reflected in the records of BDO or verified in audit, as detailed in **Table 2.3.2**.

Table 2.3.2: Discrepancy in reports

Period	District	Discrepancy in	Figures Reported by DM	Figures as per BDO/ Audit verification	Difference	Funds involved (₹ in crore)
2015-16	Purulia	No. of beneficiaries who received 1 st instalment	6871	6635	236	1.16
2014-16	Jalpaiguri (three test-checked blocks)	No. of completed houses	802	295	507	1.06
2014-16	Bankura (one test-checked block)	No. of completed houses	170	117	53	0.12
Total			7843	7047	796	2.34

Source: Records of DMs and BDOs

Thus, the DMs of the above three test-checked districts had apparently reported inflated achievement figures compared to the figure arising out of the block level records. The quantum of additional assistance involved in those 796 beneficiaries stood at ₹ 2.34 crore. It was also observed that in the records, houses were shown as constructed as soon as the second instalments were disbursed.

The Department intimated (November 2016) that the issue was being pursued with the concerned district authorities; responses were, however, awaited.

(iii) Overstatement of the number of achievement: Of the above, the case of DM Jalpaiguri was significant as the discrepancy resulted in overstatement of the number of houses completed during 2014-16 by 63 *per cent* just in the three test-checked DMs blocks of Mal, Moynaguri and Rajganj (**Appendix 2.3.2**).

As already observed in para 2.3.7.3 (ii) earlier, the above instances detected in Audit point to discrepancy in the achievement figures as reported by the Department, the reasons for which were:

- Block and District authorities were preparing the beneficiary database without due diligence which compromised the data integrity. There were instances where the banks were unable to credit the beneficiaries' accounts for incorrect or insufficient information furnished by the district/ block authorities. Thus, in Purulia, 271 unpaid cheques/ Pay Orders amounting to ₹ 1.11 crore were returned to the DM by the concerned Banks, Post Offices or the BDOs between January 2015 and May 2016 and the same had been lying with the DM's Office without any further action till date (August 2016). In this connection it was observed that the DM's office neither maintained any consolidated record of such undisbursed instalments nor reconciled the progress of expenditure with the banks/ post offices. Hence, actual percolation of benefits to the beneficiaries remained unmonitored.
- There was no independent mechanism available to the Housing Department for monitoring the implementation of the scheme.

- In cases where the second instalments were released, the guidelines did not require a second inspection by the Block authorities to ensure that the houses had been completed. It led to the scenario where the DM had no control over the progress of construction and had no means to ascertain the number of houses actually completed. As mentioned earlier, the houses were shown as completed once the second instalments were released. Out of 109⁶⁸ beneficiaries who received the second instalment, 14 (13 per cent) did not complete their houses till the date of beneficiary survey conducted by Audit. Thus, the figures of achievement reported were suspect.

In reply, the Department attributed the discrepancies in the achievement figures to the gigantic volume of task associated with transfer of funds and incomplete information on bank accounts in some cases. The reply was general and unconvincing.

2.3.8 Rental Housing Estates for State Government employees

This scheme was meant for providing accommodation to the in-service employees of the State Government. At present there are 12181 flats in 104 Rental Housing Estates (RHE) spread across all the 19 districts of West Bengal. Of these, allotments in 36 RHEs containing 4634 flats in and around Kolkata were controlled from the Housing Department at Kolkata while the remaining (7547 flats in 68 RHEs) were controlled by the DMs and the SDOs in the districts.

- (i) **Site selection of RHEs without proper survey:** As of March 2016, out of 10,413 flats (Kolkata: 4634, 18 districts: 5779) in respect of which occupancy reports were available, 1270 (12 per cent) were lying vacant. Noticeably, this vacancy was significantly higher in the RHEs in the districts (15 per cent) than those in Kolkata (nine per cent). Audit further noted that while the Department had no figures of application, allotment and waiting list for the State as a whole, in Kolkata, 418 flats were lying vacant while there was a waiting list of 4252 applicants. This pointed to applicants preferring particular RHEs. In Kolkata also, two RHEs (Gumar Math and Andul Road) had significant vacancies (more than 25 per cent), while in the districts significant vacancies were observed in RHEs at Nadia, Murshidabad, Hooghly, Purba Medinipur, Bankura, Dakshin Dinajpur and Jalpaiguri (more than 25 per cent). In case of two RHEs (Bishnupur and Gumar Math) test-checked by Audit, it was observed that out of 176 flats (Bishnupur: 48, Gumar Math: 128) of various categories constructed, 122 (69 per cent) could not be allotted (Bishnupur: 42, Gumar Math: 80). The State Government has not drawn any plan to put these assets to use or dispose them off.

The Department, in its reply (November 2016), stated that site selection of Rental Housing Estates was based on the need felt by the local administration. It was also stated during the Exit Conference (December 2016) that vacancy position fluctuated owing to a minimum of three months' time lapse between submission of applications and final occupancy. It was also added that the condition of quarters might

⁶⁸ Out of 159 surveyed by Audit, 109 were beneficiaries of second phase where cash assistance was given.

contribute to such a high number of RHEs lying vacant. It was further stated that in Kolkata, the RHEs had much higher occupancy rates. It was, however, accepted by the Department that RHEs like Gumar Math was not preferred by the applicants.

(ii) Unauthorized occupation of RHEs flats by the retired/ families of deceased Government employees: The West Bengal Government Premises (Regulation of Occupancy) Act, 1984 (Act) which was enacted to prevent unlawful occupation of Government premises does not permit retention of Government accommodation beyond 90 days from the date of retirement/ death. Audit, however, found that as per a departmental enquiry report (January 2015), out of 4634 flats in 36 RHEs situated in and around Kolkata, 610 were being unauthorisedly retained by the retired employees or the families of deceased Government employees for years together as shown below:

Table 2.3.3: Number of unauthorised occupants and periods of such occupancy

	Periods of unauthorised occupancy					Total
	One to three years	Three to five years	Five to ten years	More than ten years	Period not available	
Number of occupants	82	132	121	181	94	610

Source: Data provided by the Estate Directorate

Though eviction notices were issued to 72 unauthorized occupants in 2013, it yielded no results. The Department did not take any further action to evict these unauthorised occupants.

Further, the numbers of unauthorised occupants have been increasing over the years (from 591 in July 2012 to 610 in January 2015).

The Department, in its reply as well as during the Exit Conference, also shared its concern over the issue of unauthorised occupancy of RHEs and intimated that monthly meetings were being held to monitor this matter. It was also intimated that a policy was being framed to strengthen the rules and that the incorporation of stricter clause in the Act/ rules against the delinquent occupants was under active consideration.

2.3.9 Public Rental Housing Estates

Flats under Public Rental Housing Estates (PRHEs) are meant for people belonging to High Income Group (HIG), Middle Income Group (MIG) and Low Income Group (LIG) categories. There are 20,284 such dwelling units (HIG: 42, MIG: 904 and LIG: 19,338) spread over 89 Housing Estates in seven⁶⁹ districts. Audit observed the following in this regard:

Poor control over Government assets: During test-check it was seen that there was poor control over the assets as there were cases of unauthorized occupancy of accommodation, unauthorized construction in the premises and retention of flats without payment of rents as indicated below.

- **Unauthorised occupation:** 2608 occupants were reported to be occupying the dwellings unauthorisedly as of March 2016. As accepted in a report by the Secretary, Housing Department (September 2013), “in many cases the

⁶⁹ Kolkata, Howrah, Nadia, North 24 Parganas, South 24 Parganas, Hooghly and Bardhaman

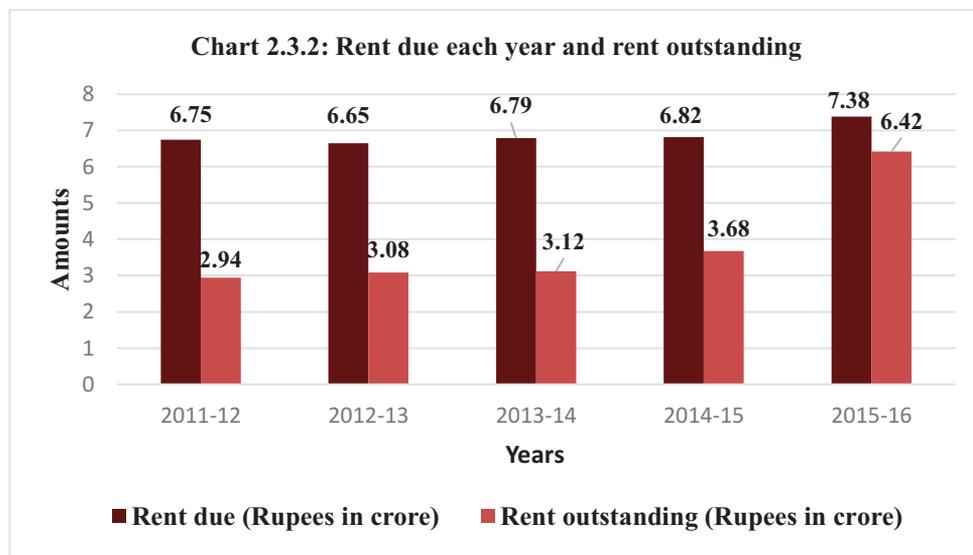
original authorised occupant illegally sold these flats to other persons without the knowledge of the Department”. Further, the number of flats under such illegal occupation increased⁷⁰ from 1549 in March 2012 to 2608 in March 2016.

The Estate Manager and Dy. Secretary to the Housing Department stated (November 2016) that notices were served on the unauthorised occupants, replies were acted upon and steps were taken for eviction, without giving any further details. Evidently, such efforts have proved to be ineffective in restricting unauthorised occupancy.

- **Unauthorised construction:** As per an inspection report (April 2016) of the Department, in Durgapur PRHE, 89 tenants had constructed temporary or permanent structures in extension of the existing blocks as there were no provisions in the Act to prevent such constructions. Even the local Police Station had refused to accept any General Diary entry against such unauthorised construction. There were two cases where tenants had extended the structures without proper support in first or second floors.

The Estate Directorate stated that minor constructions were allowed in view of the needs of growing families. As regards major constructions, it was intimated that amendment in the Act enabling demolition of major constructions was under process.

- **Outstanding rent:** Audit noted that the tenants were not paying the rents regularly, resulting in accumulation of outstanding rent. As is evident from **Chart 2.3.2**, the rent collected during a year was decreasing and the outstanding rent for each year was increasing as the number of persons who paid rent was decreasing and the outstanding rent increased steadily reaching 87 per cent of the rent due in 2015-16 from 44 per cent in 2011-12.



Excluding 4443 flats of PRHEs of Bardhaman District for which data not maintained by the Assistant Estate Manager Durgapur

Source: Compiled from data provided by various Circles

⁷⁰ 1549 in March 2012, 1705 in March 2013, 2080 in March 2014, 2416 in March 2015 and 2608 in March 2016

It was also seen that PRHE at Durgapur did not maintain any data of rent collection tenant-wise. Therefore, the Circle was not aware of the number of persons from which rent was outstanding.

It is noteworthy that during 2011-16, the Government had spent ₹ 86.67 crore on repair and maintenance of the existing housing estates (both RHE and PRHE) against which rent collected and House Rent Allowance deducted amounted only to ₹ 29.74 crore. Government had no policy in respect of fixing the rents for such accommodation. The Department had revised the rent last time in 2002, but against fresh allotments only; the then existing occupants had continued to pay rents at older rates.

2.3.10 Other accommodation related projects

Apart from providing housing, the Housing Department also constructs working women's hostels, night shelters and motels.

2.3.10.1 Working Women's Hostel

For safe accommodation of single working women (Unmarried/ Widow/ Divorcee), the Department had constructed five⁷¹ working women's hostels with a total capacity of 668.

Out of these five completed hostels, Audit test-checked the one at Durgapur (capacity: 40). The construction work of the hostel had started in February 2008 and was completed in December 2013 at a cost of ₹ 1.29 crore. It was decided (June 2014) to fix a rent of ₹ 2000 per boarder. Only two women had applied for accommodation in response to advertisement in newspaper and the number was too low to make the hostel viable. Consequently, the hostel has been lying vacant under lock and key till date of audit (February 2016).

During audit it was seen that the work was taken up without conducting any demand survey or assessment of running expenses. A similar Working Women's Hostel of 102 seats run by Durgapur Municipal Corporation since 1994 at an adjacent location had occupancy ranging from 49 to 78 per cent during 2010-16 where the seat rent ranged between ₹ 350 and ₹ 600.

Thus, the expenditure of ₹ 1.29 crore remained unfruitful due to non-assessment of demand before taking up the scheme and fixing unreasonable rent.

The Department, in its reply, stated that the hostel had been set up in view of increasing number of employments of women and expansion of Durgapur city. However, without providing any specific details, it was intimated that the District administration was preparing a revised proposal for optimum utilisation of the hostel.

2.3.10.2 Motels

Government had decided (April 2012) to construct multipurpose buildings having facilities for cafeteria, rest and motel for travellers, along the sides of all State Highways and major district roads at an interval of 30-40 kilometres. The objective of the scheme was mainly to facilitate the travellers and passengers undertaking long distance road journeys. The project was to be a joint venture

⁷¹ Gariahat, Salt Lake, Siliguri, Sahapur and Durgapur

between the PWD and Housing Department and the motels were to come up on land belonging to PWD and National Highway Directorate.

Initially PWD had started (May 2013) construction of 12 Motels christened as *Pathasathis*, with the financial assistance of the Housing Department. After this PWD and Housing Department took up construction of *Pathasathis* out of their own budgets. Out of the 69 motels planned, PWD was constructing 51 while the remaining 18 were being constructed by the Housing Department. As per information furnished by the Department, out of the motels being constructed by the Housing Department, only three were complete as of October 2016, while the remaining 15 would be complete by March 2017.

Audit found that the Government had ventured into motel construction without any planning for the management of these motels. Therefore, after construction, attempts were made to hand over the motels initially to the Tourism Department (May 2015) and then to the Youth Affairs Department (May 2015) which did not materialise. Finally, the Housing Department was entrusted (June 2015) with the running of these motels. The Housing Department estimated (July 2015) that substantial funds were required to make all these motels use-worthy by furnishing⁷² these and by providing the necessary manpower. However nothing further had been done so far to make these *Pathasathis* operational and all these were lying vacant till date (October 2016).

Audit analysis showed that the Housing Department had no prior experience nor the required manpower to operate this type of establishments. In the absence of the same, the *Pathasathis* constructed at a cost of ₹ 27.41 crore (only Housing Department's expenditure) were all lying unused, leaving the stated motive for their construction unmet.

The Department intimated (November 2016) that the motels would be handed over to the DMs, who would in turn try to engage Self Help Groups to run the motels; otherwise, suitable agencies would be engaged through bidding. The reply is hypothetical and did not reflect any seriousness on the part of the Department.

2.3.11 Conclusions

Though the Department prepared a Plan outlining the housing shortage in the State, the magnitude of the shortage had remained under-estimated as it relied on outdated data. Even the interventions envisaged in the Plan were not enough to address the housing shortage worked out by it. Though the Housing Department was working with the motto of 'Housing for All', it did not coordinate with the multiple Departments working in the housing sector to bring about synergy. As each Department was working as per their own targets without any coordination, no consolidated position of the current shortage was available to the Government. The Housing Department had lacked the vision to achieve its stated objective of Housing for All.

⁷² *Infrastructure like furniture, TV, refrigerator, AC machines for the rooms, bar and restaurant, lighting for both interior and exterior illumination, provision of generator, dining table, cutlery and kitchen arrangements, arrangement of security, manpower for management of the rooms, toilets, bar and restaurants*

The implementation of the flagship scheme for housing, 'Gitanjali', suffered from various implementation bottlenecks such as arbitrary selection of beneficiaries, inclusion of ineligible beneficiaries, inaccurate reporting, retention of unspent funds, etc. This was attributable to the fact that the Housing Department, having no presence in the districts, engaged multiple departments for implementation which made it difficult for it to monitor the implementation of the scheme. The only monitoring tool available to it was the Utilisation Certificates which depicted incorrect and inflated position regarding the construction of these houses.

The houses built under the scheme did not adhere to the guidelines in terms of the minimum area requirement; they also often lacked toilets. Further, there was no mechanism to ensure houses were actually completed as these were considered complete once the second instalment was released. As a result, the scheme objectives remained unmet.

The Government did not have adequate control over the assets held in Public Rental Housing Estates (PRHE) and Rental Housing Estates (RHE). In both PRHE and RHE, people continued to unauthorisedly hold the Government property, with many tenants not paying the rent regularly. In Public RHEs, several tenants had made unauthorised alteration to government properties and even sold it.

The Department built Working Women's Hostel and motels with little planning as it did not have the wherewithal to make them functional after their construction, making the expenditure unfruitful.

2.3.12 Recommendations

The Department may consider the following

- 1. Performance of the district authorities in providing toilets to the beneficiaries needs to be closely monitored.***
- 2. Legislations and rules governing Rental Housing Estates should be framed and strengthened so that Government can take suitable action against unauthorised occupation/ overstayal.***
- 3. In case of illegal occupation of quarters in Rental Housing Estates for Government Employees, procedure like withholding of gratuity as is done in case of Central Government Employees may be considered as a deterrent against overstayal in Government accommodation.***

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

BACKWARD CLASSES WELFARE AND TRIBAL DEVELOPMENT DEPARTMENTS

3.1 *IT Audit of e-enabled services in the Backward Classes Welfare Department*

3.1.1 *Introduction*

The Backward Classes Welfare (BCW) Department and the Tribal Development (TD) Department (created in November 2013 by bifurcating the BCW Department) under the Government of West Bengal are entrusted with the task of social, economic and cultural development of the people belonging to Scheduled Castes (SCs), Scheduled Tribes (STs) and Other Backward Classes (OBCs) in West Bengal¹. While the BCW Department continued to be responsible for the SCs and OBCs, the affairs specific to the ST people stood transferred to the Tribal Development Department. Mandates of these Departments *inter alia* include issue of caste certificates, promotion and implementation of educational schemes for SC/ ST/ OBC students, like payment of grants and scholarships, running hostels, etc. For quick delivery of some of these services, e-enabled services have been introduced in those Departments. Between April and August 2016, Audit conducted an IT Audit of following three applications to assess their efficiency.

- ❖ Online Application for Scholarship in Studies (OASIS) (introduced in May 2013);
- ❖ Online Application for Issuance of Caste Certificate (OSCAR) (Introduced in July 2010, issue of caste certificates through this system started in December 2010) and
- ❖ Hostel Monitoring System (HMS) (introduced in 2014).

All these applications are web-based and are available in web spaces round the clock. OSCAR was developed using Postgre SQL in the back end while both OASIS and HMS had MySQL. All three applications, however, use PHP.net in the front end.

3.1.2 *Organisational structure*

Both the Backward Classes Welfare (BCW) and Tribal Development (TD) Departments are headed by a Principal Secretary. He, assisted by a Special Secretary, is in overall charge of the systems and looks after its operation irrespective of whether the beneficiary is SC or ST. The Director of Backward Classes Welfare looks after payment related to OASIS and monitors the operations of HMS.

- The responsibility of issue of caste certificates under OSCAR for each sub-division is vested on the respective Sub-Divisional Officer (SDO), who

¹ In West Bengal, out of a total population of about 9.13 crore (as per Census 2011), 2.146 crore (23.51 per cent) belong to Scheduled Caste (SC) and 52.96 lakh (5.80 per cent) to Scheduled Tribe (ST), while the estimated OBC population accounts for approximately 39 per cent (Census data of OBC population not available).

issues the certificates based on enquiry reports submitted (through the Block Development Officer) by the block level inspecting officials of the BCW Department.

- For releasing scholarships to the beneficiaries under OASIS, the Project Officer-cum-District Welfare Officer (PO-DWO) or District Welfare Officer (DWO) finalises the list of beneficiaries from applications forwarded to him by the block level officials after obtaining them from the schools.
- The PO-DWO/ DWO is fully responsible for maintaining the HMS applications.

3.1.3 Audit coverage, scope and methodology

The IT Audit of e-enabled services of the BCW Department was conducted between April and August 2016 through test-check of available records/ stored data of the Department, Directorate and offices of the PO-DWO/ DWO of five districts (Bankura, Purulia, Hooghly, Darjeeling and Coochbehar) selected statistically². Apart from the district offices, seven sub-divisions and 20 blocks were also visited. Data were collected centrally from the Department after the same were authenticated by the authorities. All these data were analysed using IDEA 9.1 software.

Audit Findings

3.1.4 Inadequacies in mapping of business rules

A software system designed to deliver e-enabled services like issue of caste certificates, scholarship payments, etc. calls for mapping of business rules in the system *i.e.* inclusion of checks (validation controls) against clearly defined criteria based on relevant Government orders and stipulations for processing of applications. Any instance of approval of ineligible applications indicates flaw in the system in detecting and restricting such entries. This would make the system susceptible to unwanted manipulation.

Analyses of data by Audit *vis-à-vis* background records available with the district offices threw light on substantial number of instances, where the existing built-in checks failed to restrict processing of ineligible applications leading to issue of duplicate certificates, excess payment of scholarship, payments circumventing criteria of income, etc. as discussed below.

3.1.4.1 Payment of scholarship to financially ineligible beneficiaries

Government offers various scholarships to the students belonging to SC/ ST/ OBC category. However, these scholarships were payable only to students belonging to families with income less than certain stipulated levels as under.

Name of the scholarship	Family income ceiling for receiving scholarships
Post-Matric Scholarship to SC/ ST	₹ 250,000 <i>per annum</i>
Pre-Matric (CS) Scholarship for students belonging to SC/ ST (IX & X)	₹ 200,000 <i>per annum</i>

² Sampling was done through Probability Proportional to Size Without Replacement (PPSWOR) with percentage of SC/ ST as size.

Name of the scholarship	Family income ceiling for receiving scholarships
Pre-Matric Scholarship to OBC Students	₹ 44,500 <i>per annum</i>
Post-Matric Scholarship to OBC Students (XI onwards)	₹ 100,000 <i>per annum</i>

Data analysis of OASIS showed that in 3389 cases scholarships have been disbursed among students whose family income was more than the prescribed limit. It was seen by Audit that while designing the data base table structure, the field for family income was set as character, instead of numeric. This had made the system unable to have any validation control to detect and bar applicants with family incomes beyond the stipulated limit. Resultantly, the system accepted entry of garbage data e.g. amounts prefixed by “Rs.”, amounts in words, etc. in the family income field. Between May 2013 and February 2016, this led to irregular payment of scholarships of ₹ 1.38 crore to 3389 financially ineligible students violating the income criteria.

The Department, in its reply (December 2016), accepted the audit observations and intimated that the issue of payment of benefits to ineligible beneficiaries was being addressed. It was further intimated that the field capturing family income has since been changed to numeric while necessary checks were also being introduced in the system.

3.1.4.2 Scholarship paid to beneficiaries without entering caste certificate

As per the departmental rule, scholarships to SC/ ST/ OBC students should be distributed only on submission and verification of caste certificates. Accordingly, there should have been a built-in check in the system to ensure processing of the application only against a valid caste certificate number. Data analysis of OASIS application, however, showed that in 2845 cases, either no certificate number had been entered in the system or the certificate number was entered as zero. In the absence of any control in the system, these applications were processed in OASIS allowing scholarships of ₹ 97.10 lakh in those 2845 cases.

The Department accepted (December 2016) the audit observation and intimated that the caste certificate number has since been made mandatory for processing any application for scholarships.

3.1.4.3 Payment of scholarship to beneficiaries having no bank account

With a view to ensuring accurate targeting of the beneficiaries, curbing pilferage and duplication as well as expediting the process of releasing scholarships, Government of India introduced the Direct Benefit Transfer (DBT) in 2013. DBT involved direct transfer of financial benefits electronically to the individuals' bank accounts. As OASIS application was a DBT based system, the beneficiary's bank account should have been made a mandatory field in the system.

Data analysis, however, showed that in case of 3144 beneficiaries, no bank account numbers were available in the system though scholarships amounting to ₹ 1.06 crore had been disbursed to them. Evidently, bank account was not made a mandatory field indicating a lacuna in the system. In the absence of records, the process of distribution of scholarship to beneficiaries in such cases could not be ascertained in audit.

In its reply (December 2016), the Department stated that the audit observation had been well taken. It has also been intimated that quoting beneficiary's bank account number has since been made compulsory.

3.1.4.4 Inadmissible payment of hostel fees to beneficiaries studying in schools having no hostel

Scholarships for SC/ ST/ OBC students are released in different components e.g. tuition fees, other fees, hostel fees, day scholar fees, etc. Students staying in hostels (hostellers) are entitled to receive hostel fees.

At the time of applying online a student is to indicate whether he stays in a hostel and can also select the name of the hostel (from a drop down menu) he stays in. In case an applicant stays in hostel, a hostel flag in the back-end application is stored as "Y", while in case of day scholars it would be "N".

Data analysis of OASIS showed that there was no validation control in the system to bar release of hostel fees to any applicant with a hostel flag "N". It was observed by Audit that ₹ 7.24 crore was released to 10,866 students as hostel fees though they were not staying in any hostel. The test-checked offices could not provide any reason for it.

Moreover, though the system had a list of hostels stored as a drop down menu, these hostels were not mapped with the schools they were attached to. As a result, an applicant had the freedom to choose any hostel irrespective of the school he was attached to (even when no hostel was attached to that school) in order to avail of the hostel fees.

The Department, in its reply (December 2016), stated that the observation of Audit in this matter had been well taken and necessary steps were being initiated to suitably modify the system as well as to recover the hostel fees from students not staying in hostels. The Department also stated that efforts were being made to recover the amount paid to student not staying in hostel.

3.1.5 Lack of controls

3.1.5.1 Multiple payment of scholarship to same beneficiary for the same academic year

As per the extant rules, any student eligible for pre-matric or post-matric scholarship can avail of the benefit only once in an academic year. Data analysis of OASIS application, however, showed that during May 2013 to January 2016, scholarships were paid to 10,835 students multiple times ranging from two to thirty five times for an academic year. Against the maximum possible expenditure (assuming that all these students were entitled for scholarships) of ₹ 3.83 crore, total disbursement stood at ₹ 9.14 crore. Thus, 58 per cent (₹ 5.31 crore) of total payments was double/ multiple payments. This may be viewed with the following control deficiencies in the system:

- The system was not designed in a manner to embed any primary key field in the application to prevent a student from applying more than once in a year. The students were to register in the website giving their personal details and were to generate a registration number. Audit found that the same person can register multiple times giving the same details. Ideally, registration should have been a one-time process. Because of this flaw in

the system, a student could apply multiple times changing his district or changing his course or making minor changes in the data.

- The system was not designed to identify any unique field like caste certificate number or Aadhaar Card number or Bank Account number. Such a check in the system would have detected and restricted multiple releases against the same account number or same Aadhaar number.

Audit noted that the above 10,835 cases included 1288 students who had applied multiple times changing their districts (2587 applications involving payment of ₹ 2.23 crore). Similarly, there were 4216 students who received multiple payments (₹ 1.61 crore) by showing as having been enrolled for multiple courses in the same academic year.

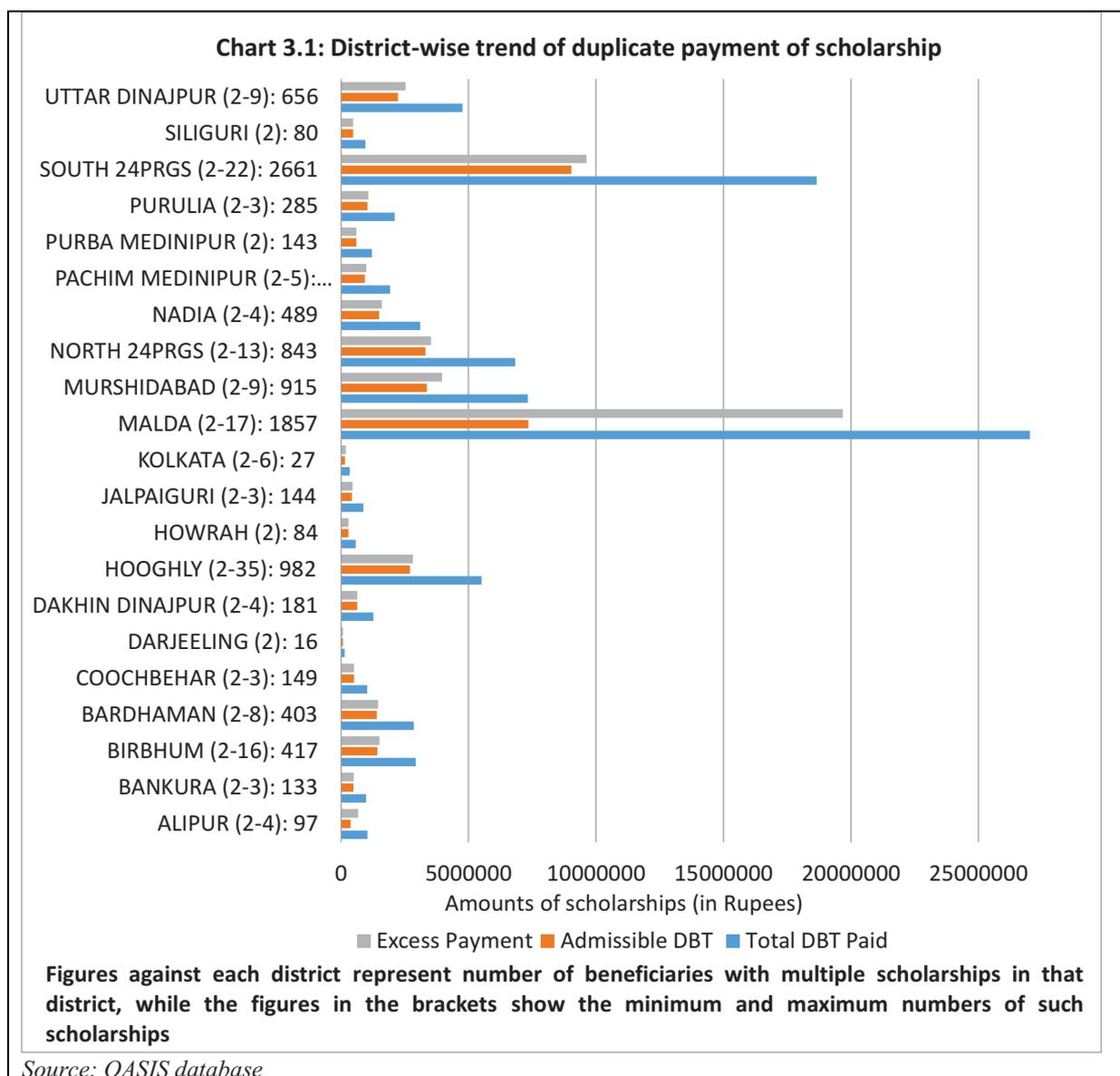
The Department replied that the caste certificate number could not be made unique as there was no validation control in manual system of issuing caste certificates and cases of duplicate caste certificates could not be ruled out. It was further indicated that in West Bengal, the Aadhaar Card was still not widespread across all geographical locations. However, the fact remained that there was inherent weakness in the system, as it had not been designed to generate unique student ID number every year allowing each student to register in the system only once in an academic year.

- The online application is followed by submission of hard copy of the application at the institution where the student is studying where from the application is verified and sent to the Block Development Officer (BDO)/ Municipality office for further verification. Audit noted that there was no attempt in these offices to identify duplicates during this verification process.
- After verification, go-ahead clearance was to be given by the BDO/ Chairman. However, it was found that for all practical purposes, the user-id and password of the authorities (BCW Inspector and BDO/ Chairman) were often available with the lower level staff of the office even with the Village Level Entrepreneur (VLE) of Community Service Centres (CSCs)³. Audit observed that the hard copies of applications were not systematically available with the BDO offices to perform any cross-checking of hard copy of the applications. This pointed to chances of unauthorised use of password privileges to bypass the physical verification process done in BDO offices.

Higher tendency of duplicate payments in border districts: The data of such duplicate payments were analysed district-wise to identify any trend of such payments. It was observed that the duplicate payments were higher in districts⁴ having international border with Bangladesh as would be clear from the Chart below:

³ A VLE or CSC operator is not a government employee. He is a youth with basic computer knowledge selected from the local population. As a strategic cornerstone of the Digital India Programme, a VLE is the access point for delivery of various electronic services to the villagers.

⁴ Jalpaiguri, Alipurduar, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Murshidabad, Nadia, North 24 Parganas, South 24 Parganas and Malda



It transpires from the aforesaid analysis that the trend of duplicate payments of scholarships in border districts constitutes almost 64 per cent of total cases calling for stricter vigilance.

The Department has accepted and appreciated (December 2016) the audit observation and added that suitable upgradation was being made to ensure detection and restriction of multiple releases as pointed out by Audit.

3.1.5.2 Duplicate issue of caste certificates through OSCAR system

Analysis of data relating to OSCAR, the application for issue of caste certificates, showed that adequate controls were not embedded into the system to prevent issue of multiple caste certificates. Applicants having identical credentials⁵ were found to be issued multiple caste certificates. In West Bengal, a total of 50,080 such cases of duplicate/ multiple caste certificates were found as of February 2016. Out of these, 5648 had been issued online through OSCAR, while the remaining 44,432 had been issued offline before the introduction of

⁵ e.g. name, father's name, address, etc.

the application (the details of these applications were entered into the system by the data entry operators as backlog data for integration of old and new data).

The Department stated (December 2016) that the caste certificate issuing authority had not issued multiple certificates to the same person; rather new ones had been issued only against lost certificates on valid grounds or on production of FIR.

The reply was not acceptable as there were instances where multiple certificates had been issued to the same person with different certificate numbers. This had made these newly issued certificates as new certificates for all practical purposes as the certificates were identified by their numbers only.

3.1.5.3 Non-adoption of the software of the national portal

The Department of Social Welfare, Government of India had proposed several times to merge the existing application with the national portal which could have resulted in standardisation of the software. However, this was not accepted by the Department as the application on national portal had made Aadhaar seeding mandatory. Adoption of the national software would have plugged the loop holes of duplicate payments as well as multiple issue of caste certificates as mentioned earlier in this report.

The Department stated (December 2016) that the portal of BCW Department West Bengal is in conformity with the portal of the Ministry of Social Justice and Empowerment, Government of India and it would not be difficult to integrate with the State Portal. However, the Department has also stated that the Government of India portal has not started payment of scholarship.

The reply is not acceptable as the para is related to prevention of duplicate payment/ multiple issue of caste certificate through Aadhaar seeding, which has not been made mandatory by the Department.

3.1.6 Issues compromising functional efficiency

Higher degree of operational efficiency and control, quicker processing of applications and more expeditious percolation of services to the targeted students are *inter alia* the basic objectives behind introduction of IT initiatives in BCW Department. In course of audit of OASIS, HMS and OSCAR, Audit observed certain issues affecting the efficacy of the overall system of functioning, which called for attention of the Department.

3.1.6.1 Lack of integration among various departmental applications

Database integration is defined as combining data from different sources and providing the users with a unified view of these data. In an organisation like BCW Department where multiple applications are running, data integration would be helpful for data synchronisation, reducing data redundancy, erasing duplicity in both data and functionalities and real time information delivery.

The three applications used by the BCW Department are inter-related. While OASIS takes care of scholarship disbursement to the SC/ ST/ OBC categories, OSCAR deals with the issue of caste certificates to these communities and HMS with the allocation of hostel to students belonging to these communities. Caste certificate issued by the Department is required while applying for scholarship through OASIS application. Again, caste certificates are required for applying

for hostel accommodation through HMS as well as for calculating the quantum of scholarship admissible under OASIS.

It was observed that future integration of these three applications had not been kept in view during their development. The same would also be evident from the fact that the data characters in all these three applications were not in uniform formats⁶.

The Department, in its reply (December 2016), stated that it had contemplated future integration of the three systems. However, the fact remained that not only the future integration of these three systems would have been much easier had those been developed on the same platform, but also such integration would have facilitated detection of various irregularities as pointed out earlier in the report.

3.1.6.2 Data reliability in HMS

As the Hostel Monitoring System (HMS) was a web-based application, it was imperative that submission of application (for hostel grants/ stipends) at the micro level *i.e.* at the institution level was done online. However, it was seen by Audit that instead of online applications, the hard copies of the applications were sent physically by the head of the institutions to the block level for onward transmission to the PO-DWO/ DWO. The day-to-day activity related to awarding of stipends to hostel dwellers were being done manually at the PO-cum-DWO/ DWO offices. This resulted not only in decrease in efficiency by repetition of work but also in higher risk of human errors.

Further, cross-verification of manual data in respect of number of beneficiaries of hostel grants as on a certain date collected from the office of the test-checked PO-DWO/ DWO, with the corresponding centralized automated data and reports generated from HMS online system, displayed significant variations as under:

Table 3.1: Discrepancies between HMS data base and district level records

Name of the District	Number of beneficiaries as per HMS data				Number of beneficiaries as per manual records of the district			
	SC	ST	OBC	Total	SC	ST	OBC	Total
Bankura (As on 10-03-2016)				2627	7886	11308	0	19194
Hooghly (As on 04-05-2016)	5953	139	0	6092	598	668	0	1266
Purulia (As on 06-06-2016)	216	564	4	784	1594	4804	332	6730
Darjeeling (As on 20-06-2016)	6046	262	0	6308	37	395	0	432
Total	12215	965	4	13184	10115	17175	332	27622

* Break-up not available in Hostel Monitoring System as of 10-03-2016.

In case of Coochbehar, website was down during audit.

Source: HMS database and records of test-checked PO-DWO/ DWO

Thus, the data captured in HMS had little reliability and relevance as far as number of beneficiaries were concerned. Further, continued dependence on manual application has frustrated the objective of round the clock online services under HMS.

The Department intimated (December 2016) that extensive field visits had since been chalked out to collect data from all the hostels in a time-bound manner, so that more reliable and authentic student data could be captured in HMS.

⁶ OSCAR was developed using Postgre SQL in the back end while both OASIS and HMS had My SQL. All three applications, however, use PHP.net in the front end.

3.1.6.3 Deficient training programme for departmental staff

Trained staff is an imperative for effective and efficient operation of any IT system. Audit found that the Department did not chalk out any training programme to equip the staff as evident from the fact that trained staff was available only in one (Purulia) out of five test-checked districts. Thus, district offices had to depend largely on the contractual staff for running the system which can potentially compromise the confidentiality of sensitive Government data.

Attributing this situation to the shortage of staff, the Department stated that sensitization programme would be organised emphasising on corrective measures on the audit observations.

3.1.7 Lack of business continuity plan

OASIS application was developed and was being maintained by a private vendor (M/s Diligent Tech) who had been selected through tender process. As per the agreement (August 2013), the vendor was also to provide adequate manpower (at least one per district) to assist the departmental functionaries. The vendor was to be paid at ₹ 1.74 on the basis of valid records for each candidate every year.

Scrutiny of the agreement showed that the vendor was the sole owner of the application and there was no binding on the vendor to hand over the software to the Department. This agreement was valid for three years and it was renewed every year without any modification in conditions. This indicated lack of business continuity plan as the Department would not be in a position to continue with the operations if the vendor chose to discontinue.

It may be mentioned that had the Department adopted the application with the national portal it would have avoided the dependency of the Department on a private vendor.

The Department stated (December 2016) that it had procured a local server for data backup, which was being updated periodically. The reply underscored the fact that the Department had no ownership on the application software, which were more crucial from the viewpoint of business continuity.

3.1.8 Conclusions

Though the Department took IT initiatives for quick delivery of some of its services, test-check of three applications for disbursement of scholarships (OASIS), Hostel Management (HMS) and issue of caste certificates (OSCAR) showed that there was much scope to increase the efficiency and effectiveness of these applications.

OASIS application was not mapped fully with the business rules. The system was deficient in validation control and processed applications for scholarships without adhering to the income criteria and even without information on bank accounts. Audit noted that the system also allowed payment of hostel fees even where the students were not residing in hostels. Lack of controls would be

further evidenced from the instances of multiple payments of scholarships to the same students in the same academic year as they could apply for scholarships multiple times by changing districts, courses, etc. This may be viewed with the fact that user-ids and passwords were available even to lower level non-Government functionaries at the block level, leaving the system exposed to unauthorised intrusions.

The efficiency of the services delivered under HMS was compromised as the data entry was not being made from the school/ hostel level. Reliability of the data was also doubtful as substantial variation was observed between number of beneficiaries of hostel grants as per district level records and those captured in the HMS.

As a serious weakness in the business continuity plan, the vendor was found to be the owner of the data as per the agreement. The Department would not be in a position to continue with the operations if the vendor chose to discontinue.

Thus, there are various areas of control weaknesses in the IT applications used by the BCW Department, which call for immediate attention.

BACKWARD CLASSES WELFARE AND MINORITY AFFAIRS & MADRASAH EDUCATION DEPARTMENT

3.2 Identification of beneficiaries and disbursement of loans by State Corporations

For the economic upliftment and self-employment of below poverty line people belonging to the Scheduled Castes (SCs), Scheduled Tribes (STs), minority groups, manual scavengers, etc., various Central Corporations provide funds to the State Channelizing Agencies (SCAs) as soft loans under different schemes for onward disbursement to the targeted people as per stipulated guidelines of those Corporations. The major loan schemes implemented during 2011-16 in West Bengal by two State Corporations functioning as SCAs of the Central Corporations, are shown in the *Appendix 3.1*. The West Bengal Scheduled Castes Scheduled Tribes Development & Finance Corporation (WBSCSTD&FC) under the Backward Classes Welfare (BCW) Department implements the loan schemes for the Scheduled Castes, Scheduled Tribes and the Safai Karmacharis (manual scavengers). Schemes for the minority communities are implemented by the West Bengal Minorities Development & Finance Corporation (WBMD&FC), which functions under the Minority Affairs & Madrasah Education Department (MAMED). The total quantum of loans received from the Apex Corporations *vis-à-vis* the amounts released onwards by the SCAs to the populations belonging to the SC/ ST/ manual scavengers/ minorities during 2011-16 are shown in **Table 3.2**.

Table 3.2: Position of loans received from the apex bodies and utilization thereof

(Rupees in lakh)

Targeted group	Central Corporation	Name of the State Corporations functioning as SCA	Received during 2011-16	Released to the beneficiaries	Recovered ⁷ from beneficiaries during 2011-16	Repayment made to apex bodies during 2011-16
Scheduled Castes	NSFDC	WBSCST D&FC	14313.50	10666.65	3150.10	11443.11
Scheduled Tribes	NSTFDC		154.95	248.86	209.87	479.59
Safai Karmacharis	NSKFDC		850.34	125.53	12.58	543.04
Minorities	NMDFC	WBMD&FC	69300.00	84355.95	40466.97	53342.95

Source: Records of three State Channelising Agencies

NSFDC: National Schedule Castes Finance & Development Corporation, NSTFDC: National Schedule Tribes Finance & Development Corporation; NSKFDC: National Safai Karmacharis Finance & Development Corporation and NMDFC: National Minorities Development & Finance Corporation

Audit scrutinized the records of the above-mentioned two State Corporations (WBSCSTD&FC and WBMD&FC) to assess whether the benefits percolated to the intended beneficiaries through effective management of loan funds received from the Central Corporations. The scrutiny encompassed six districts⁸, three each from North and South Bengal, selected through random sampling, including 20 blocks/ municipalities each for WBSCSTD&FC⁹ and WBMD&FC¹⁰ receiving highest amount of funds under those districts (four from each district).

Audit Findings

3.2.1 Planning for disbursement of loans under different schemes

3.2.1.1 Schemes for SCs/ STs/ Safai Karmacharis

It was observed by Audit that during 2011-16, targets for providing soft loans under different schemes were fixed by the WBSCSTD&FC at its headquarters level after allocation of funds by the Central Corporations (NSFDC, NSKFDC and NSTFDC). The State Corporation fixed district-wise targets based on the percentage of SC/ ST population in the districts. The district offices in turn fixed block/ municipality-wise targets considering the SC/ ST population and communicated the same to the concerned blocks for implementation. Thus, the annual action plan for disbursement of the loans was not formulated on the basis of any ground level assessment of requirements and consolidation of proposals originating from the lower levels upwards. Thus, the plan did not relate to the actual needs and demands. The targets for disbursement of loans thus had no correlation with the number of applicants. This had led to wide variations in the achievement figures *vis-à-vis* targets. Moreover, no departmental mechanism was found to be in place either to identify and address the bottlenecks in implementation or to extend assistance to the loanees for productive utilization

⁷ In case of NMDFC loans, the recovered amounts include interest as necessary segregation was neither available from the computer system nor ascertainable from data provided by the district offices

⁸ Hooghly, Howrah, Malda, North 24 Parganas, Purba Medinipur and Uttar Dinajpur

⁹ Hooghly: Jangipara, Chanditala-I, Chinsurah-Mogra and Chinsura Municipality; Howrah: Domjur, Sankrail and Bagnan-I; Malda: Harishchandrapur-II, Gazole, Chanchal-I and Englishbazar; North 24 Parganas: Garulia Municipality, Madhyamgram Municipality and Sandeshkhali-I; Purba Medinipur: Nandakumar, Panskura-I and Sutahata; Uttar Dinajpur: Karandighi, Kaliaganj and Itahar.

¹⁰ Hooghly: Chinsurah-Mogra, Chinsura Municipality and Chandannagar Municipality; Howrah: Howrah Municipality, Amta-I, Amta-II and Bagnan-I; Malda: Chanchal-I, Kaliachak-II and Englishbazar Municipality; North 24 Parganas: Barasat-II, Barrackpore-II and Habra-II; Purba Medinipur: Haldia Municipality, Nandakumar, Nandigram-I and Sutahata; Uttar Dinajpur: Goalpokher-II, Itahar and Raiganj.

of the loans. Scheme-wise analysis, as narrated in the succeeding paragraphs, underscore the above observations.

- ***Mahila Samriddhi Yojana (MSY) Loan for SCs:*** Under MSY, SC women within the age group of 18 to 50 years are allowed loans upto ₹ 30,000. Besides, half of the project cost up to a maximum of ₹ 10,000 is provided to SC Below Poverty Line (BPL) beneficiaries from Special Component Plan (SCP) fund as subsidy. Under MSY, out of the target of 1.14 lakh loans fixed for the period 2011-12 to 2015-16, the overall achievement was only 86000 (75 per cent). However, year-wise analysis indicates that during 2011-14, the achievement ranged only between 27 and 56 per cent, which was partially made up during the last two years (105 and 125 per cent). Such high achievement during 2014-16 was attributable to relaxation in stipulations relating to the processing of applications, e.g.
 - The Corporation decided in February 2015 that the subsidy component would be released simultaneously with the loan amount (earlier subsidy used to be disbursed only a few months after the loan disbursement).
 - In December 2015, the Corporation had also dispensed with the 'No due certificate' in respect of earlier loans from banks for processing loan applications under MSY.
 - Besides, the authority of issuing caste certificates had earlier been vested only with the Sub-Divisional Officer (SDO). However, in relaxation of the stipulation, BCW Department had decided (February 2005) that for processing loan applications under MSY, caste certificates issued by the Sabhapati, Panchayat Samity and BDO would also be accepted under their respective jurisdiction.

These relaxations created their own problems, as discussed subsequently. However, as a result of these relaxations, there was a steep increase in 2014-15 in forwarding of MSY applications by the Panchayat Samities/ Blocks/ Municipalities. District authorities also approved higher number of applications without sticking to the number that could be covered within the given allocations. Scrutiny of 1892¹¹ sanctioned applications in six test-checked districts showed Caste Certificates of the applicants were issued by Sabhapatis, Panchayat Samities and BDOs in almost all applications.

Infructuous disbursement of subsidy amount under MSY: With a view to ensuring better participation of poor SC women beneficiaries in Mahila Samriddhi Yojana (MSY), WBSCSTD&FC decided (February 2015) that both subsidy and loan amounts would be disbursed simultaneously in deviation from the earlier practice of releasing subsidy amounts a few months after the disbursement of the loan.

It was observed by Audit that in six test-checked districts, out of 10941 beneficiaries receiving loans/ subsidies in those districts, as many as 1223 beneficiaries had prematurely refunded the principal amount loans totaling ₹ 1.22 crore in one go before the due dates of repayment (even within the

¹¹ Hooghly: 180, Howrah: 58, Malda: 100, North 24 Parganas: 954, PurbaMedinipur: 400 and Uttar Dinajpur: 200.

moratorium period in many cases), retaining the subsidy amount of ₹ 1.22 crore, as shown in **Table 3.3**.

Table 3.3: Cases of beneficiaries retaining the subsidy amount

District	Beneficiaries receiving loan/ subsidy	Beneficiaries who refunded the principal amounts in one go		
		No. of beneficiaries	Principal amount of loan fully refunded	Subsidy amount retained
North 24 Parganas	1987	101	1010000	1010000
Uttar Dinajpur	726	32	320000	320000
Howrah	1322	17	170000	170000
Purba Medinipur	5996	1026	10260000	10260000
Hooghly	910	47	470000	470000
Total	10941	1223	12230000	12230000

Source: Records of the test-checked district offices of WBSCSTD&FC

In above mentioned 1223 cases, the loans were not utilized for the envisaged purpose; rather, the subsidy amounts were used by the beneficiaries to extract undue financial benefits to the extent of ₹ 1.22 crore. Nothing was on records to show whether the district authorities took any initiative to pursue such cases.

District authorities of Howrah, Hooghly and Purba Medinipur accepted the audit observations.

- **Medium Term/ Laghu Vyavasay Yojana (LVY) Loan for SCs:** Under this scheme, soft loans up to a maximum of ₹ 2 lakh were provided to SC individuals. During 2011-16, against a target of 3600 LVY loans, the actual achievement was only at 1065 (30 per cent) under this loan in the State.

The Corporation did not offer any comment on such low achievement, though called for. However, in a general reply, the District Manager, Malda, WBSCSTD&FC attributed the shortfall to the stipulation of providing a guarantor, which could not be met by the applicants in many cases.

Joint physical visit to the places of business/ residences of 25 beneficiaries along with district officials in four test-checked districts (Malda, Howrah, Uttar Dinajpur and Purba Medinipur) showed that in three cases, the beneficiaries had discontinued the project for which loans had been sanctioned. No efforts were observed on the part of the Corporation to address the issue.

- **Medium Term Loan under NSKFDC for the Safai Karmacharis:** Loans under this scheme was provided to Safai Karamchari/ Scavenger and their dependents for projects up to a maximum cost of ₹ 5 lakh. Ninety per cent of the project cost was to be funded through loans out of NSKFDC funds. The loan was to be repaid in five years with rates of interest varying from three to six per cent per annum. It was seen by Audit that the loan scheme had not taken off during the period 2011-14 and no target had been set by the Corporations. The Corporation started setting targets (200 cases annually) only from 2014-15; however, during 2014-15, achievement was only 19 per cent, while the year 2015-16 registered excess achievement (106 per cent).

Though no specific comments were offered by the Corporation in this matter, it was observed that only after promulgation of the Prohibition of

Employment as Manual Scavenger Act, 2013, in September 2013 that the implementation of the scheme had gained momentum in West Bengal.

The overall low achievement under Laghu Vyavasay Yojana (LVY) is to be viewed along with the fact that there was no constraints on the availability of funds, as the WBSCSTD&FC had refunded ₹ 9.81 crore of LVY funds (₹ 0.50 crore in 2012-13, ₹ 3.97 crore in 2013-14 and ₹ 5.34 crore in 2014-15) and Micro-Credit Finance loan funds of ₹ 9.90 crore in 2011-12 to the Central Corporations.

3.2.1.2 Schemes for minorities

Scrutiny of records of WBMD&FC regarding the preparation and implementation of Annual Plans for the period from 2011-12 to 2015-16 showed that the annual action plan was not need-based as proposals for loans were not obtained from district/ block levels and consolidated to arrive at the targets for providing number of soft loans. Besides, there was no district level set-up of the Corporation to assess the needs of the targeted population and monitor the loan-related activities of the Corporation. The said responsibility was vested with the commissioned agents designated as Field Supervisors.

Targets and achievements in respect of various loans during the period from 2011-12 to 2015-16 are shown below:

Table 3.4: Targets and achievements in respect of two major loans under NMDFC

Details of the loan	Target	Achievement
Term Loan: Term loans are sanctioned and disbursed to individual beneficiaries to the extent of 95 per cent (90 per cent from NMDFC and five per cent from SCA) of the project cost. The loan carried an interest of six per cent per annum and was recoverable in maximum of 20 quarterly instalments	41,008	36,280 (88 per cent)
Direct Lending Scheme/ Group Loan: Small loans to the members (especially women) of Self Help Group (SHG) for income generating economic activities are provided under this scheme. Loan amount including interest (six per cent per annum) are to be recovered in 18 monthly instalments.	429,628	439,167 (102 per cent)

Thus, in terms of number of loans allowed *vis-à-vis* numbers targeted, both the schemes (especially the Group Loan) have registered satisfactory achievement. Notwithstanding this, the high percentage of ineligible beneficiaries among those covered under joint inspection by Audit (as discussed later in the report) threw doubts on actual percolation of benefits of these loans to the disadvantaged groups of people targeted under the scheme.

3.2.2 Selection of beneficiaries

For all the schemes pertaining to soft loans, the respective Central Corporations had set the eligibility criteria for selection of beneficiaries, which were to be adhered to by the State Channelising Agencies. These criteria were based on income level, castes, age, etc. of the persons applying for assistance under the scheme.

Test-check of the records of West Bengal SC ST Development & Finance Corporation and West Bengal Minorities Development & Finance Corporation

showed dilution of set criteria in the selection process. Joint inspection of the beneficiaries showed instances of selection of ineligible beneficiaries as discussed in the subsequent paragraphs:

3.2.2.1 Selection of SC and ST beneficiaries by the WBSCSTD&FC

(A) Mahila Samridhhi Yojana (MSY) loan under NSFDC

As per an order (May 1975) of the Ministry of Home Affairs, GoI, it should be verified during the processing of applications received from the members of SC/ ST that the applicant and his parents actually belonged to the community mentioned in the applications. In case of such claims through marriage, the guiding principle is that no person who was not an SC or an ST by birth will be deemed to be a member of SC/ ST merely because he or she is married to a person belonging to SC/ ST. The BCW Department, Government of West Bengal, had also instructed that when an applicant produced a certificate of his Paternal Blood Relation, he/ she should be deemed to belong to the same Caste/ Tribe. The caste certificates were to be issued by the Sub-Divisional Officers only.

BCW Department, on the ground of ensuring better participation of poor SC/ ST women beneficiaries in Mahila Samridhhi Yojana (MSY), had issued an order (February 2005) that in addition to the caste certificate issued by the SDO, caste certificate issued by the Sabhapati, Panchayat Samity and BDO under their respective jurisdiction would also be accepted for processing applications for MSY. With this relaxation, there was a sudden rise in the number of applications being forwarded from the block/ Panchayat Samity level.

Scrutiny of 1892¹² sanctioned applications in six test-checked districts showed the following discrepancies:

- Caste certificates in respect of 1640¹³ applicants were issued by the Sabhapati, Panchayat Samity and BDO. In respect of 25 applications approved in North 24 Parganas, the caste certificates did not contain any signature of the issuing authority at all.
- In case of married women, no other document evidencing their belonging to SC communities was obtained before certification.
- Eighty six beneficiaries¹⁴ beyond the permissible age limit of 50 years, ranging between 51 and 75 years and one below 18 years, were allowed loans in four test-checked districts in violation of guidelines.
- Re-selection of 28 beneficiaries¹⁵ of the four test-checked districts for the second time before full repayment of previous loans was found.

Further, interview of 373 beneficiaries conducted jointly with the district officials of six districts showed that:

- 101 beneficiaries belonged to Above Poverty Line (APL) families and, hence, were ineligible.

¹² Hooghly: 180, Howrah: 58, Malda: 100, North 24 Parganas: 954, Purba Medinipur: 400 and Uttar Dinajpur: 200.

¹³ Hooghly: 177, Howrah: 45, Malda: 90, North 24 Parganas: 839, Purba Medinipur: 322 and Uttar Dinajpur: 167

¹⁴ Hooghly: 9, North 24 Parganas: 65, Howrah: 5 and Purba Medinipur: 7

¹⁵ Howrah: 6, Purba Medinipur: 4, Hooghly: 3 and North 24 Parganas: 15

- Presence of middlemen and payment of a portion of loan funds to the middlemen for obtaining loans were reported by 15 beneficiaries in three¹⁶ districts. In Garulia Municipality of North 24 Parganas, 11 beneficiaries reported that middlemen had collected money from them for repayment of loans but did not remit the same to the district office till the date of audit (April 2016).

In reply, Purba Medinipur district authority accepted the facts as pointed out by Audit. District Magistrate, Malda intimated that no proof of existence of middlemen could be traced. District Manager, Howrah stated that no such report was officially available and special care would be taken against this. As regards selection of APL beneficiaries, district authorities, Howrah stated (August 2016) that there might be instances where BPL applicants were not in possession of their BPL ration cards; however, it was added that the issues would be inquired into.

(B) Laghu Vyavasay Yojana loan/ Term loan under NSFDC/ NSTFDC

As per the eligibility criteria fixed by the NSFDC/ NSTFDC, an eligible applicant must be a permanent resident of the area and should be in the age group of 18 to 50 years with an annual family income not exceeding double the poverty line (DPL) *i.e.* ₹ 81,000 in rural areas and ₹ 103,000 in urban areas. He should belong to SC communities as per certificate issued by the competent authority (DM or ADM or SDO).

The district offices of the Corporation shall make available application forms to the Panchayat Samities/ Municipalities/ Corporations, who would receive filled-in applications from the prospective beneficiaries. After verifying the same through field enquiries, they would forward the same to the district offices of the Corporation for final approval by the District Welfare Committee (DWC). After approval of the DWC, district office shall forward the approved proposals to the Head-office of the Corporation for necessary action.

DWC, which was to give guidelines to the blocks for selection of beneficiaries and distribution of benefits, was to meet at least four times a year. Records of six test-checked districts showed that no DWC meeting was held in Malda during the period, while records relating to DWC meeting were not found in North 24 Parganas and Hooghly. In the other three test-checked districts, DWC meetings fell short of the stipulation.

Physical visit to 25 beneficiaries' business points along with district officials in four test-checked districts (Malda, Howrah, Uttar Dinajpur and Purba Medinipur) showed that

- Loans had been disbursed to three beneficiaries in Uttar Dinajpur, annual family incomes of whom were more than the eligibility ceiling.
- Term loans under NSFDC had been sanctioned to two beneficiaries for purchase of vehicles; but it was found that registration of both the vehicles was not made for commercial purposes.

¹⁶ North 24 Parganas, Malda and Howrah

3.2.2.2 Selection of minority beneficiaries by WBMD&FC

Under these schemes, eligible applicants were to submit duly filled-in forms to the Block Development Office in rural areas and Sub-Divisional Office in municipality areas for their onward submission to the District Officer (Minority Affairs) and finally to WBMD&FC headquarters. Field Supervisors, engaged at the district level on commission basis, were to give their enquiry reports on those applications.

Both for the Term Loan (for individuals) under NMDFC as well as Micro Finance/ Group Loans (for Self Help Groups), applications were invited from among the members of minority communities fulfilling the following eligibility criteria fixed by NMDFC:

- The annual family income of the applicant/ each member of Self Help Groups (SHGs) should not be more than double the poverty line (₹ 81,000 *p.a.* in rural area and ₹ 103,000 *p.a.* in urban area).
- Applicants/ member of SHGs should be in the age group of 18 to 50 years and should be resident of the concerned blocks.
- In the case of Group loans, SHGs should have actively completed six months from their dates of formation.

The following were, however, observed by Audit from the records of six test-checked districts.

- In respect of the term loans, instead of certificate by any competent authority relating to the annual family income, self-declaration of an applicant was accepted for sanctioning of loans. In course of joint inspection (including statements obtained from the beneficiaries) by Audit to the business points of 152 beneficiaries of term loans along with respective Field Supervisors in six test-checked districts, it was observed that 89 *per cent* (136) of the beneficiaries actually belonged to Above Poverty Line (APL) category and, hence, were ineligible for such loans under this scheme.
- Scrutiny of 476¹⁷ applications accepted for group loan assistance in six test-checked districts showed the following:
 - No documents like election photo identity card / ration card/AADHAAR card or certificate by local authority as proof of residential address or proof of age of the beneficiaries were found attached to the applications in case of 393¹⁸ self help groups.
 - In case of annual family income, self-declarations were found attached with all 476 applications.
 - From the statement attached with applications, 297 beneficiaries were found to be beyond the permissible age limit of 50 years. Unauthenticated rectification of age in statement was also observed.
 - Only the first pages of bank pass-books of the SHGs were available in all test-checked cases. Pass-book pages showing transactions as a proof of active functioning of the group for the last six months were not found attached with any application.

¹⁷ Hooghly: 91, Howrah: 53, Malda: 73, North 24 Parganas: 105, Purba Medinipur: 78 and Uttar Dinajpur: 76

¹⁸ Howrah: 52, Hooghly: 91; Malda: 55, North 24 Parganas: 108, Purba Medinipur: 78 and Uttar Dinajpur: 9

Further, joint physical inspection (with Field Supervisors of the Corporation) of 359 beneficiaries¹⁹ business points/ residence in six test-checked districts, who had availed of micro finance loans/ group loans along with the district official of the corporation, showed that:

- On 167 occasions (47 *per cent* of the cases inspected), the beneficiaries belonged to APL families.
- Though the scheme had emphasised giving loans to the women members of SHGs, in a substantial number of cases (149 cases representing 42 *per cent* of cases inspected), the loanees had invested the loan amounts in the family business, rather than using the same for the SHG's business.

3.2.3 Parking of loan funds received from NSTFDC/ NSKFDC

Out of the five test-checked districts, substantial quantum (₹ 13.54 crore or 29 *per cent* of total loan funds received during 2011-15) of Central loan funds remained undisbursed for more than one year in four districts as of March 2016, mainly due to the delayed fulfillment of formalities (*Appendix 3.2*). The position was more alarming in the case of Purba Medinipur and Hooghly.

In reply, District Manager, Hooghly, WBCSTD&FC accepted (August 2016) that in some cases disbursement of loan funds took one to two years after receipt of funds underscoring the need for streamlining the process of disbursing the loan funds. Purba Medinipur district authority also accepted the facts as pointed out by Audit.

3.2.4 Conclusion

To ensure actual percolation of the benefits of the loan-based schemes to the targeted disadvantaged sections of the population belonging to SC/ ST/ minorities and Safai Karmacharis, the State Channelising Agencies should have put in place a robust mechanism. The same was, however, found missing. The coverage under various schemes (especially Mahila Samridhi Yojana Loan) showed erratic fluctuations in achievement, with higher achievement disproportionate to the targets during recent years. Such higher achievement under MSY was attributable mainly to the relaxation of certain controls. Using such relaxations, 1223 MSY beneficiaries even extracted undue financial benefits of ₹ 1.22 crore out of Government subsidies. There were many instances of selection of ineligible beneficiaries under the schemes, especially under loan schemes for minority beneficiaries, which calls for closer surveillance by the Corporations.

Thus, there remains much scope for improvement in the activities of the Corporations for ensuring percolation of the intended benefits of soft loans to the targeted groups of population.

¹⁹ Hooghly: 31, Howrah: 69, Malda: 90, North 24 Parganas: 50, Purba Medinipur: 33 and Uttar Dinajpur: 86

DISASTER MANAGEMENT DEPARTMENT

3.3 *Extra expenditure in purchase of tarpaulin*

Disaster Management Department incurred extra expenditure of ₹ 17.67 crore during 2013-16 on procurement of tarpaulin sheets by not observing tender formalities or following DGS&D rates.

The West Bengal Financial Rules (WBFR)²⁰, read with subsequent orders²¹ issued by the Finance Department from time to time, made it mandatory for Government Departments to invite open tenders for procurement of articles/ stores or services worth ₹ 100000 (₹ 20000 prior to June 2012) or more, unless specific exemption had been granted under any special rules or order or procedure of the Government. However, materials, for which the Director General, Supplies & Disposal (DGS&D) rate contracts were available, could be purchased directly from the enlisted agencies of DGS&D at approved rates.

The Disaster Management Department procures fabricated Low-Density Polyethylene (LDPE) sheets (tarpaulins) every year for distribution amongst the victims of natural calamities. As per the extant financial rules, open tenders are to be invited for such procurement. However, for the financial year 2005-06, West Bengal Cabinet approved (January 2006) a proposal of the Relief Department (erstwhile Disaster Management Department) for direct procurement of fabricated tarpaulins from Haldia Petrochemicals Limited (HPL)²².

Scrutiny of the records of the Director of Disaster Management showed (January 2016) that though the above-mentioned Cabinet approval expressly pertained to the financial year 2005-06 only, the Government continued to procure tarpaulin sheets directly from HPL till 2015-16, without either observing tender formalities or adopting DGS&D rates. Every year, the Director of Disaster Management obtained rates from HPL for supply of tarpaulin and placed order at a negotiated price. It was seen that the rates²³ of tarpaulin sheets charged by HPL were much higher than the DGS&D rates²⁴. During 2013-14 to 2015-16 the Department had purchased 26.41 lakh²⁵ pieces of black polythene tarpaulin sheets²⁶ from HPL at a cost of ₹ 158.91 crore (excluding VAT). Compared to the corresponding rates available from DGS&D schedule for tarpaulins of similar specifications, the Department incurred an additional expenditure of ₹ 17.67 crore during 2013-16 (*Appendix 3.3*).

The Department attributed (September 2014) this decision to the fact that HPL, a joint venture unit under the control of the Government, was the largest manufacturer of tarpaulin in India with products of benchmark quality. The Department also quoted the abovementioned Cabinet decision of January 2006

²⁰ Rule 47 (8) of West Bengal Financial Rules

²¹ November 2004, May 2012 and June 2012.

²² A deemed Government Company upto 2014-15. However, from 2015-16, the Government holding in the company has come down to less than 50 per cent.

²³ ₹ 565 to ₹ 623 per sheet (3.75 kg. each) plus VAT

²⁴ ₹ 134.68 to ₹ 148.33 per kg. including ED wherever applicable

²⁵ 2013-14: 6.50 lakh; 2014-15: 6.48 lakh and 2015-16: 13.43 lakh pieces.

²⁶ Each tarpaulin sheet of 200 micron thickness made of Low Density Polyethylene as per IS: 2508/ 1984 having weight of 3.50 kg. to 3.75 kg.

as the authority behind this. The replies was not acceptable as the specific exemption allowed by the Cabinet for 2005-06 should not have been used for circumventing financial norms during the subsequent years, especially when this resulted in additional expenditure.

FOOD & SUPPLIES AND FINANCE DEPARTMENTS

3.4 Target of setting up a modernised food testing laboratory remaining unachieved

The target of setting up of new Regional Quality Control Laboratory at Krishnanagar remained mostly unfulfilled due to non-posting of technical personnel. Newly procured sophisticated equipment also remained idle.

Food & Supplies (F&S) Department had accorded (June 2014) administrative approval for purchase of Quality Control equipment at a cost of ₹ 1.83 crore²⁷ to facilitate physical and chemical analysis of food grains/ food products in the newly established (February 2014) Regional Quality Control Laboratory at Krishnanagar, Nadia. The laboratory was to be run by the Directorate of Inspection & Quality Control under the F&S Department. The F&S Department had envisaged operating the laboratory either from the available strength of posts in the Directorate or by creating posts where available posts fell short of the requirement.

Accordingly, the Directorate made (July 2014) a proposal to the F&S Department for posting of technical personnel²⁸ in the laboratory, clearly mentioning that receiving quality control equipment including their installation and demonstration would not be possible in the absence of technical professionals. F&S Department approached (August 2014) the Finance Department for its concurrence on filling up²⁹ the existing vacant posts and creation of some new posts for the purpose. The Finance Department, however, disapproved (December 2014) the proposal for filling up/ creation of the posts without assigning any specific reason.

Audit scrutiny showed (November 2015) that the F&S Department, without filling up the existing vacant posts and creation of new posts for the laboratory, accorded (October 2014) financial sanction for ₹ 1.83 crore for procurement of quality control equipment. The Directorate placed (October 2014) supply orders and received (January and March 2015) various quality control equipment³⁰ worth ₹ 1.59 crore. Though the Directorate moved the F&S Department repeatedly (December 2014 to April 2015) expressing its concern that machinery might go out of order due to their prolonged non-use, no further development was seen in this matter. As of May 2016, the newly created

²⁷ Under Rashtriya Krishi Vikas Yojana (RKVY)

²⁸ Filling up of existing vacant posts: One Chemist, one Assistant Chemist, three Chief Samplers, 12 Samplers, 11 Assistant Samplers and two Supervisors
Creation of new posts: two Laboratory Technicians and two Data Entry Operators

²⁹ 50 per cent to 100 per cent posts of Assistant Sampler, Sampler, Chief Sampler and Supervisors were lying vacant

³⁰ Equipment included Table top Pulse Nuclear Magnetic Resonance worth ₹79.80 lakh, Atomic Absorption Spectrophotometer worth ₹34.65 lakh, Gluten System Analyser worth ₹12.10 lakh, Tintometer worth ₹8.90 lakh, Near Infra-red for analysis of Protein, fat, etc. worth ₹15.75 lakh, etc.

laboratory with all those sophisticated equipment has been lying under lock and key, in the absence of any technical personnel.

The F&S Department, in its reply (July 2016), reiterated the facts and emphasised that the proposal for filling up/ creation of posts had been re-submitted to the Finance Department. In its subsequent reply (November 2016) intimated that the laboratory had “started functioning upon posting of two Chief Samplers and other employees”.

To assess its status of functioning, Audit visited the laboratory in December 2016 on four occasions during the first three weeks of December 2016 and it was seen that except on 01 December 2016, when two Samplers were present, the laboratory was closed. Further enquiry at the Directorate level showed that two Samplers have been posted in the laboratory as additional duty. The only Chemist and Supervisor attached to the headquarters’ laboratory have been asked by the Director to attend the Regional laboratory at Krishnanagar on alternate Mondays only. It was further seen that only a few tests of rice and *atta* were conducted, which did not need the use of more sophisticated equipment installed in the modernised regional laboratory. It was further observed that the prospect of determining the percentage of impurity in the edible oil in the laboratory was also remote, as operationalization of the relevant machine (Pulse Nuclear Magnetic Resonance machine) would require presence of a dedicated Chemist in the laboratory.

Thus, the target of setting up of a modernised Regional Quality Control Laboratory at Krishnanagar remained mostly unfulfilled due to non-posting of technical personnel.

HEALTH & FAMILY WELFARE DEPARTMENT

3.5 Implementation of Food Safety & Standards Act, 2006

The Food Safety & Standards Act, 2006 (Act) envisages to lay down scientific standards for articles of food and to regulate their production, storage, distribution and sale, to ensure availability of safe and wholesome food for human consumption. The Act came into force in August 2011 repealing the Prevention of Food Adulteration Act, 1954 (PFA Act) and seven³¹ other food related Acts and orders. The Act introduced a uniform licensing/ registration regime across Centre and States/ Union Territories. Subsequently, Food Safety & Standards Authority of India Rules, 2011 (Rules) and various Food Safety & Standards Regulations have also been brought out under the Act. Food Safety & Standards Authority of India (FSSAI) is an independent statutory authority, while the State Food Safety Authorities are responsible for enforcement of various provisions of the Act and rules.

The Commissioner of Food Safety (Commissioner) under the Health & Family Welfare (H&FW) Department is the nodal officer for implementation of the Act in the State. At the district level, the Dy. Chief Medical Officers of Health-II

³¹ (i) *The Fruit Products Order, 1955*, (ii) *The Meat Food Products Order, 1973*, (iii) *The Vegetable Oil Products (Control) Order, 1947*, (iv) *The Edible Oils Packaging (Regulation) Order, 1998*, (v) *The Solvent Extracted Oil, De oiled Meal, and Edible Flour (Control) Order, 1967*, (vi) *The Milk and Milk Products Order, 1992* and (vii) *Orders relating to food issued under the Essential Commodities Act, 1955 (10 of 1955)*.

(Dy. CMOsH) function as the Designated Officers (DOs) and are empowered to issue licences/ registrations. The Food Safety Officers (FSOs), working under the DO, are responsible for inspections of premises of Food Business Operators (FBOs) for drawing food samples. Kolkata Municipal Corporation (KMC) acts as the Food Safety Authority for the KMC area and reports to the Commissioner.

For assessing the efficacy of the vigilance and enforcement mechanism, an audit of implementation of the Food Safety & Standard Act, 2006 covering a period from August 2011 to March 2016 was conducted during February-September 2016. Scrutiny encompassed H&FW Department and Designated Officers of eight³² statistically selected districts including a sample of 1047 licences and 626 registrations in those eight districts. Audit coverage also extended to two functional³³ food testing laboratories – West Bengal Public Health Laboratory, Kolkata (WBPHL) and Central Laboratory (Food), Kolkata (CLF).

Audit findings

3.5.1 Enforcement mechanism

Under the Act, licences are mandatory for Food Business Organisations (FBOs) having annual turnover of more than ₹ 12 lakh, while petty FBOs with annual turnover upto ₹ 12 lakh are required to register with Designated Officers. While the DOs are empowered to issue licences, the Food Safety Officers (FSOs) under the DOs have been delegated the function of registration. FSOs are also empowered to draw food samples and to send it for analysis in Food Testing Laboratories to see whether the food articles conform to the standards set.

3.5.1.1 Absence of dedicated district level functionary: Though the Rules mandated (August 2011) for appointment of full-time DO within five years, Audit observed that in West Bengal, the Dy.CMOsH had been entrusted with the duty of the Designated Officers (DOs) in addition to a multiplicity of health schemes.

The Department, in its reply, intimated (December 2016) that 26 posts of District Food Safety Inspecting Officers had since been created, who would be designated as whole-time Designated Officers. However, recruitments were yet to be made as recruitment rules were yet to be finalised.

3.5.1.2 Shortage of Food Safety Officers: Apart from registration of food businesses, FSOs are empowered to draw food samples and to send these for analysis. The position of normative requirement, sanctioned strength and men in position of FSOs was as under:

Table 3.5: Position of requirement and availability of Food Safety Officers

Area	Norms	Requirement	Sanctioned strength	Men in position
Urban area (Kolkata Municipal Corporation)	One FSO for every 1000 FBOs	85 FSOs	85	20 FSOs (24 per cent of requirement)
Rest of the State	One FSO in every block	341 FSOs	190*	14 FSOs (four per cent of requirement)
Test-checked districts		241 FSOs		27 FSOs (11 per cent of requirement)

* Including 66 existing posts of Food inspectors under the PFA Act

Source: Records of the Commissioner of Food Safety

³² Darjeeling, Hooghly, Howrah, Jalpaiguri, Kolkata, Purba and Paschim Medinipur and Purulia,

³³ Out of the six State owned laboratories, only two were functional

Such acute shortage of FSOs was surely a matter of concern and indicative of lack of prioritisation of the Government on the aspect of food safety, as it led to deficient inspections and sampling (as detailed in *paragraphs 3.5.2.1 and 3.5.2.3*) compromising the enforcement of the Act. This assumes further significance in view of the high percentage of test results declaring food samples as “sub-standard” (*vide para 3.5.2.3 later in the report*).

The Department intimated (December 2016) that recruitment process for FSOs, who would be posted in the blocks and local bodies, had been initiated. However, as long as such high vacancy exists, there is little prospect of improvement in the situation.

3.5.1.3 Deficiencies in enforcement activities

(i) Absence of survey and FBOs running without licence/ registration: The Act and the Rules³⁴ mandated the State Government to conduct a survey and to prepare a data base of FBOs indicating their nature/ category. Under the Act, operation of food business without a licence was punishable with imprisonment and fine extendable up to ₹ 5 lakh. The Commissioner of Food Safety, however, did not conduct any such survey and as a result, no reliable information on the FBOs operating in the State was available with it. Consequently, the unlicensed/ unregistered FBOs were not identifiable and many FBOs in the State remained unmonitored outside the ambit of the Act.

As per an estimation (August 2011 onwards) by the Commissioner of Food Safety, there were approximately 10 lakh FBOs in the State. Audit, however, observed that only nine *per cent* (86262) of them had got registered/ licensed under the Act as of March 2016. In KMC area, out of 85734 food establishments operating business in the PFA regime (August 2011), only 10186 (12 *per cent*) were licensed/ registered under the Act as of March 2016. Similarly, the street food vendors in Kolkata city, estimated around 30,000 by KMC, were operating without registration/ licence.

In reply, KMC authority stated (June 2016) that repeated advisories issued by FSSAI regarding extension of time-line for registration/ licences was responsible for this situation. The reply is not acceptable as KMC should have taken more proactive action in this respect, especially when the FBOs are statutorily bound to renew their licences. Moreover, FSSAI had resolved (March 2014) that necessary Information, Education and Communication (IEC) activities should be initiated for the awareness of the consumers/ FBOs. However, no such activities were undertaken in the State (*as discussed in paragraph 3.5.5*).

The Department, in its reply (December 2016), attributed such lacunae to the absence of adequate numbers of Food Safety Officers and Designated Officers and intimated that efforts were on to appoint those officers expeditiously.

Audit conducted a joint survey with the FSOs/ municipal authorities in the selected municipalities/ panchayat areas of Purba Medinipur district and found that a lot of food businesses were being carried on without obtaining food licence/ registration from the district food safety authority (**Appendix 3.4**). All the defaulting FBOs informed that they were unaware about the need to obtain the food licence from the Health & Family Welfare Department.

³⁴ Section 30 of the Act read with Rule 2.1.3 of the Food Safety and Standard Rule, 2011.

(ii) Delay in issue of licence/ registration certificate: Regulations³⁵ stipulate that licence and registration certificate shall be issued within 60 days and 30 days respectively from the date of application. Audit, however, observed that out of 1047 cases of licences and 626 cases of registration test-checked in eight districts, 18 per cent (188 cases) of licences and 22 per cent (135 cases) of registrations were issued beyond the prescribed period. Analysis of delay in these 323 licences and registrations indicated that in 106 cases there were delays exceeding one month while in 67 cases, the delays exceeded three months. The Department, in its reply, attributed (December 2016) such delay to the lack of FSOs and DOs.

(iii) Non-renewal of licences/ registration: A registration or a licence would be valid for a period of one to five years (as applied for by the FBO) from its date of issue. It required renewal one month before expiry. It was, however, observed that barring Purulia and Hooghly, the six test-checked District Food Safety Authorities did not maintain the FBO-wise record to keep a watch on this aspect. Audit test-checked 1047 licences and 626 registrations in these eight districts and found that 37 per cent (229) registrations and 47 per cent (492) licences had expired. In Purulia, where FBO-wise records were available, 44 to 76 per cent FBOs³⁶ were operating (during 2011-16) with expired food licences/ registrations. Similarly, 46 to 77 per cent FBOs were operating (during 2012-16) with expired food licences in Hooghly district. In the absence of any system to watch the validity of licences, such defaulting FBOs remained undetected by the Designated Officers, indicating further dilution of the statutory control on the activities of the FBOs, which was already weak.

(iv) Deficiencies in submission of documents required for food licence: Regulations³⁷ specify the list of documents to be submitted for application of new licence which *inter alia* include proof of possession of business premises (e.g. sale deed/ rent agreement/ electricity bill, etc.). Test-check of records relating to 1047 licences in eight test-checked districts showed that in 661 cases (63 per cent), licences were issued without obtaining such documents. Similarly, declaration towards adherence to the provisions of the Act and Hygiene and Sanitary Practices was not submitted by 302 (48 per cent) FBOs out of 626 registrations test-checked.

Thus, the district food safety authorities did not exercise proper vigilance on the documents furnished by the FBOs while scrutinising their applications, which was also attributed by the Department, in a general reply, to the lack of manpower at FSO/ DO level.

(v) Non-submission of mandatory return by the FBOs: As per Regulations³⁸, every licensee should on or before 31st May of each year, submit a return, in 'Form D-1' in respect of each class of food products handled by him during the previous financial year. This return will indicate the quantity and value of food products handled by him. Any delay in filing return beyond 31st May of each year should attract a penalty of ₹ 100 per day of delay. However,

³⁵ Regulations 2.1.1 (4) and 2.1.4 (1) of the Food Safety and Standards (Licensing & Registration of Food Businesses) Regulations, 2011

³⁶ In 2014-15, 287 out of 652 registrations had expired and in 2012-13, 293 out of 383 licences had expired.

³⁷ Regulation 2.1.3 of the Food Safety and Standards Regulations, 2011

³⁸ Regulation 2.1.13 of the Food Safety and Standards Regulations, 2011

none of the test-checked 1047 FBOs submitted such returns to the respective DOs. Neither did the District Food Safety Authority impose any penalty against such licensees as of March 2016. Thus, due to non-submission of the return, the DO could not ascertain the volume of business so as to watch whether an FBO operating with registration needed to be brought under licence. This also had financial implications in view of the differential charges for registration and licence (Registration fee: ₹ 100 per year; Licence: ₹ 2000 per year).

(vi) Partial introduction of on-line licensing/ registration process: Online Food Licensing and Registration System (On-line FLRS), the system for online issue of licences/ registration of FBOs was to be commenced in the State by September 2015. Though the requisite hardware and software were provided (November 2015), the online system of registration has been commissioned only in five districts including Kolkata as of October 2016. Thus, introduction of online registration remained behind schedule affecting the desired pace of registration process. Further, FBOs defaulting in renewal of licences or non-submission of returns could have been detected more easily with the help of the on-line system of licensing.

The Department, in its reply (December 2016), stated that the online system was being introduced in a phased manner and five more districts would be covered under online system very shortly.

(vii) Lack of synergy between the district food safety authorities and the Municipal/ Panchayat bodies: Carrying out any business requires a trade licence from the Municipal/ Panchayat bodies. In respect of FBOs, such trade licences could have been linked to the food licences/ registration. However, there was no such mechanism in the local bodies to ensure every FBO, applying for trade licence, obtained food licence/ registration as a pre-requisite.

Audit noted that out of 2997 FBOs operating grocery businesses within the Siliguri Municipal Corporation (SMC) area with trade licences, only 269 (nine per cent) had got food licence/ registration under the Act as of March 2016. In reply, SMC authority stated (April 2016) that the existence of Food Licences would be verified in future before issuing Trade Licences.

The Department stated (December 2016) that it shared all its circulars on food safety with the Municipal Affairs Department and the FSOs posted in different municipal bodies were also involved in trainings organised at the headquarters. However, the reply was very general in nature and more specific initiative on the part of the H&FW Department was necessary to put in place such inter-departmental mechanism which was missing.

(viii) Absence of accounting and remittance of collected revenue: The FBOs in test-checked districts except those in KMC area deposit the requisite licence/ registration fees directly to the State exchequer. It was seen that the district food safety authorities did not maintain account of such collection. Hence, the total revenue collection was not ascertainable. It was seen that the Kolkata Municipal Corporation (KMC) had kept the entire fee of ₹ 5.79 crore collected since September 2012 in a bank account. KMC sought (January 2016) guidance about the remittance from the Commissioner of Food Safety, but no reply was given by the latter as of July 2016.

The Department, in its reply (December 2016), stated that the exclusive head of accounts for depositing fees had been intimated to the FSOs/ DOs. However, the reply did not address the issue of non-accounting of the quantum of such collection. As regards the KMC area, the Department intimated that instructions had been sought from the Finance Department.

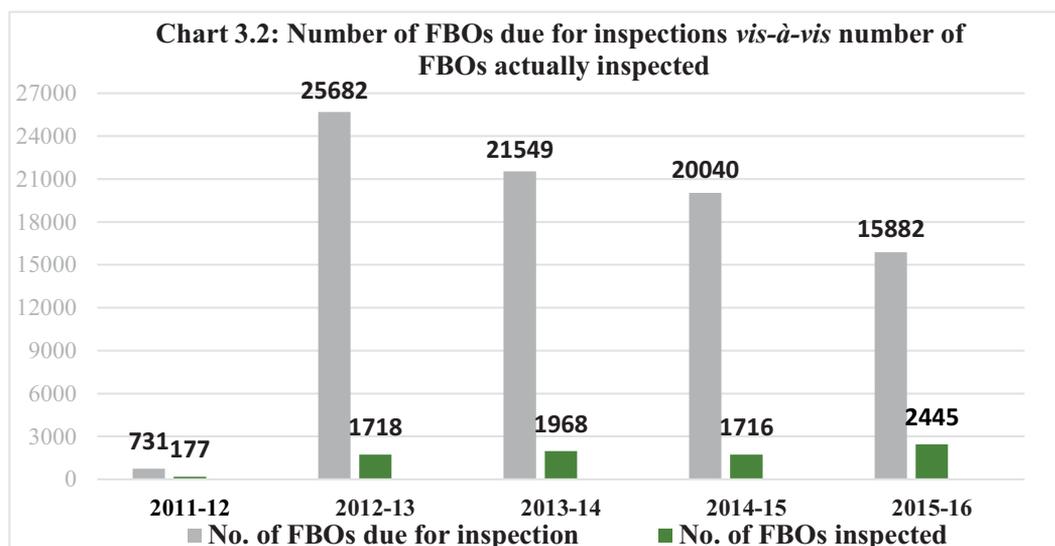
3.5.2 Punitive mechanism

Food Safety Officers (FSOs) are responsible for drawing samples of food from the premises of FBOs. These samples are then sent to the Food Testing Laboratories (FTLs) for testing. The Designated Officer, after scrutiny of the report from FTL, shall decide as to whether the contravention is punishable with imprisonment or fine only. In case contravention is punishable with imprisonment, he shall send his recommendations within 14 days to the Commissioner of Food Safety for sanctioning prosecution. If punishable by fine, he will authorise FSO to file an application for adjudication of the offence with the Adjudicating Officer (AO). The decisions of the AO can be challenged at the Appellate Tribunal notified by the State Government. In case, the offence is punishable with imprisonment, the Commissioner of Food Safety will decide to refer the case to an ordinary court of jurisdiction or a special court³⁹.

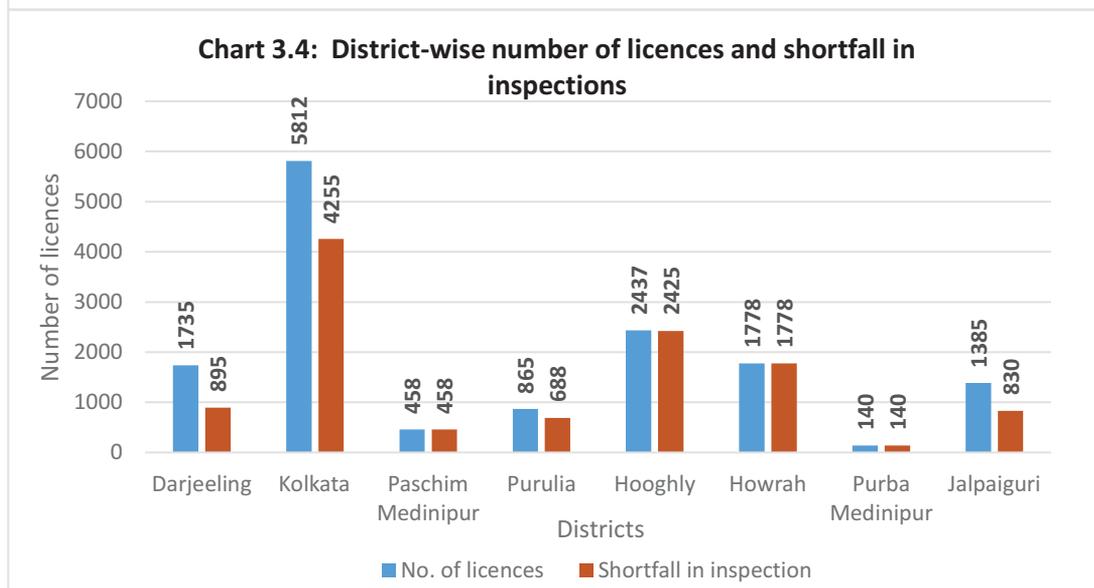
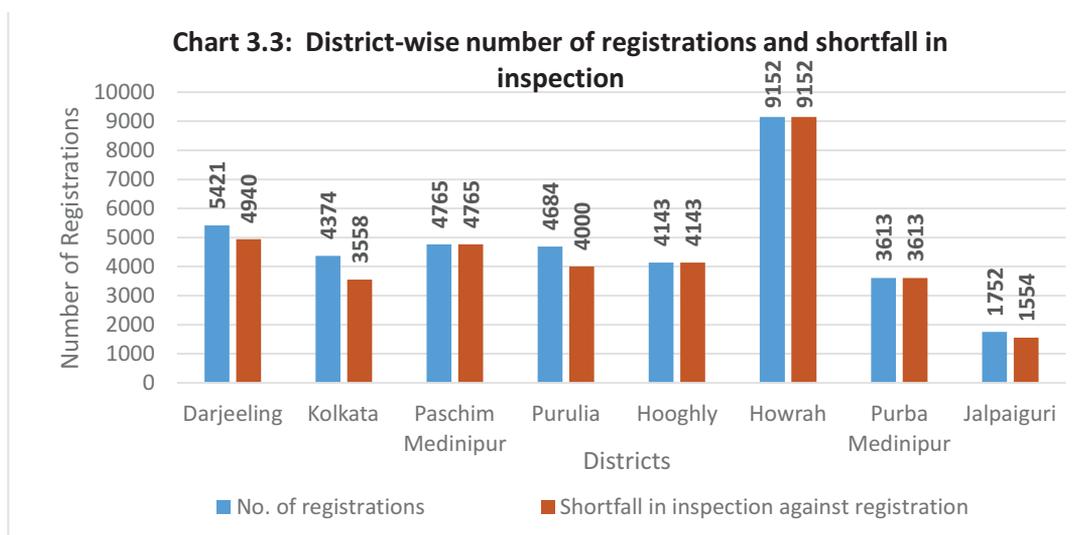
Audit observed that the effectiveness of the punitive mechanism was compromised by significant shortfall in inspection and drawal and testing of food samples as detailed in the succeeding paragraphs:

3.5.2.1 Shortfall in inspection: Rule 2.1(6) of the Food Safety and Standards (Licensing & Registration of Food Business) Regulations, 2011 mandates at least one inspection of each registered establishment every year. Again, Rule 2.1.3 (4) (iii) of the Food Safety and Standards Rules, 2011 requires the designated Food Safety Officer to conduct inspections as frequently as may be prescribed by the Designated Officer. The Central Advisory Committee also advised in various meetings that there should be a strong surveillance network. However, neither the State Government nor the Designated Officers prescribed any frequency of inspections. Available data indicated that FSOs did not inspect FBOs even once in a year. **Chart 3.2** indicates the position of FBOs due for inspection (for registration and licensing) each year and the number of inspections conducted there against.

³⁹ A court of ordinary jurisdiction in case of offences punishable with imprisonment for a term up to three years or to a special court, (if such court is established) if punishable with imprisonment for a term more than three years.



As evidenced from **Chart 3.2**, shortfalls in inspection ranged from 76 to 93 per cent (*Appendix 3.5*). Similar was the case in test-checked districts, the status of which are indicated in the Charts below:



Source: Data provided by the respective Designated Officers

As is evident from the above Charts, the inspections remained grossly inadequate. It was seen that there were average shortfalls of 94 *per cent* and 78 *per cent* for FBOs requiring registration and licences in the test-checked districts, respectively.

3.5.2.2 Absence of system of inspection even while issuing/renewing licences/registrations: It was seen that inspections were conducted rarely even at the time of issue of licence/ registration. In the State as well as the test-checked districts, only seven *per cent* of the FBOs (6287 out of 86,262 in the State and 3773 out of 52,514 in the test-checked districts) were inspected while issuing licences/ registrations during 2011-16. Test-check further showed the following:

- Not a single FBO was inspected in Howrah, Hooghly, Purba and Paschim Medinipur while issuing registrations/ licences and in Kolkata, issue of registrations was not backed by inspections.
- Similarly, out of 28,046 renewals up to March 2016 in the test-checked districts, only 1334 (five *per cent*) were inspected.

Given the fact that issue of licence involves higher charge (₹ 2000 *per annum*) as compared to registration (₹ 100 *per annum*), it assumes significance that renewal of licence or registration was made on the basis of the turnover⁴⁰ declared by the FBO without any further verification by DO/ FSO. In Paschim Medinipur district, Audit surveyed nine FBOs, out of which three⁴¹ were operating with registrations even though their turnover was higher than ₹ 12 lakh. The survey at Purba Medinipur also showed that the FBOs with higher annual turnover continued food business with registration in lieu of licence, as shown below:

Table 3.6: Instances of FBOs with higher annual turnover continuing business with registration in lieu of licence

Municipal/ Panchayat area	Registration No. of the FBO	Address of food business	Item of food business	Annual turnover
Padima-I GP	22812015001957	New Digha, Purba Medinipur	Cooked food	₹ 15 lakh
	22812015001462	-Do-	-Do-	₹ 18 lakh
Haldia Municipality	22812015000606	Basudevpur, Haldia	-Do-	₹ 50 lakh
	22812015002086	Khanjanchak, Durgachak, Haldia	Bakery	Production rate more than 2 MT per day
Contai Municipality	22812015001171	Kumarpur, Contai	Cooked food	₹ 50 lakh
	22812015001172	-Do-	Bakery	₹ 22 lakh

Source: Joint physical inspection by Audit and records of DO, Purba Medinipur

The district food safety authorities attributed lack of inspections to inadequate number of Food Safety Officers and absence of logistic support.

⁴⁰ FBOs having annual turnover of more than ₹ 12 lakh have to obtain licences while petty FBOs with annual turnover upto ₹ 12 lakh are required to register.

⁴¹ Taaz Biryani, Kharagpur, with an annual turnover of ₹ 50 lakh; Maa Sitala Mistanna Bhandar, Kharagpur, with an annual turnover of ₹ 15 lakh and Samrat Sweets, Medinipur with an annual turnover of ₹ 15 lakh

3.5.2.3 Inadequate sampling: Section 38(2) of the FSS Act empowers Food Safety Officers (FSOs) to take food samples from various Food Business Operators (FBOs) for testing. Food samples collected from the KMC area are tested in the Central Laboratory (Food) while those collected from other areas are sent to the WBPH Laboratory on the next day of collection.

Audit found that the Department had not issued any instruction as to the number of FBOs from which samples are to be collected for testing during a period of time. Further, there was no mechanism for prioritising testing of food items which could affect the majority of populace or health of infants, etc. As no targets have been fixed, the adequacy of food sampling could not be assessed in audit. However, the number of food samples tested were grossly inadequate compared with the number of registrations and licences, in the test-checked districts, as tabulated in **Table 3.7**.

Table 3.7: Data of samples drawn and tested during 2011-16 in test-checked districts

District	Total no. of FBOs	No. of Sample lifted during 2011-16	Report received	Result		Adjudication case initiated	Adjudication case settled	Amount of fine realized (₹ in lakh)
				Standard	Sub-standard			
Kolkata	10186	148	148	111	37	0	0	0
Paschim Medinipur	5291	1	1	0	1	0	0	0
Purulia	5549	13	13	4	9	6	1	0.30
Darjeeling	7156	127	92	53	39	21	1	0.13
Hooghly	6580	1	1	0	1	0	0	0
Howrah	10930	0	0	0	0	0	0	0
Purba Medinipur	3753	7	7	0	7	0	0	0
Jalpaiguri	3137	168	168	82	86	5	1	0.09
Total	52582	465	430	250	180	32	3	0.52

Source: Data provided by respective DOs

It is evident from **Table 3.7** that against 52,582 FBOs during 2011-16 in eight test-checked districts, mere one *per cent* (465) were covered for sample testing during 2011-16. Given the high percentage of “Sub-standard” reports (42 *per cent* of the reports received), such low coverage was a matter of serious concern and called for immediate attention of the Department. Moreover, the number of samples tested as sub-standard may be viewed with the fact that the FTLs were ill-equipped to conduct many important tests (detection of metal contaminants/ toxin/ pesticide residues, estimation of food colour/ artificial sweetener/ preservatives, etc.) as indicated later in *para 3.5.3.1*.

Department attributed the shortfall in sampling to acute shortage of FSOs and involvement of the FSOs in large number of activities including registration and preliminary works relating to licensing of FBOs. It was, however, intimated during the Exit Conference that the number of sampling had since increased during 2016-17.

3.5.2.4 Action on sub-standard samples: In the test-checked districts, out of the test-checked 465 food samples lifted, 180 (39 *per cent*) were found sub-standard, while report was not received in case of 35. Of the 180 samples found to be sub-standard, adjudication application was filed in case of only 32 out of which only three were settled by imposing a penalty of ₹ 0.52 lakh. Such insignificant number of cases where punitive action was taken indicated that the Act was not being implemented in its true spirit so as to deter the FBOs from

selling sub-standard/ hazardous products. It may be noted that among the sub-standard samples, there were well-known brands or commonly used items as under:

- A well-known brand of milk and milk products failed to conform to standards due to presence of high TPC (3300 cfu/ gm), having low milk fat and less milk solid contents.
- Packaged drinking water was also found to be unsafe either due to low pH value and high aerobic micro-biological contamination or high TPC.
- Presence of yeast and mould caused 'Mixed Pickles' to be unsafe to consume.

The Department, in its general reply, attributed (December 2016) the deficiencies in surveillance and punitive measures to non-availability of adequate numbers of Food Safety Officers and Designated Officers. It was also intimated by the Department that the process of creation of posts and recruitment had already been initiated.

3.5.3 Food testing laboratories

Food testing is an integral part of Food Safety regulation and enforcement. Accordingly, laboratories are an inseparable part of the food safety system. FSSAI notifies laboratories accredited by National Accredited Board for Testing and Calibration Laboratory (NABL), which undertakes the assessment and accreditation of laboratories in accordance with the international standards⁴². An NABL-accreditation is a benchmark of quality of tests carried out by a laboratory.

In the State, there are 12⁴³ Food Testing Laboratories (FTLs), out of which four are owned by the State Government and one by the KMC. Of these, three State FTLs have been lying defunct since decades. Therefore, only two laboratories were available in the Government sector namely, Central Laboratory (Food) under KMC for catering to KMC areas and West Bengal Public Health Laboratory (WBPHL), Kolkata for testing of the samples from the remaining areas of the State. No State Food Testing Laboratory being available in North Bengal, the samples had to be sent to the laboratory at Kolkata either through speed-post or courier service which led to un-necessary delays as well as possibility of faulty conclusions from testing.

Audit noted the following as to the functioning of the Food Testing Laboratories.

3.5.3.1 Deficiencies in laboratory infrastructure: Audit found that both the laboratories – CLF and WBPHL – were not accredited by NABL. In order to strengthen and establish a robust Food Testing Laboratory network, the FSSAI undertook (November 2013) a gap analysis of these two laboratories. In this

⁴² NABL is a signatory of Mutual Recognition Arrangement (MRA) of International Laboratory Accreditation Co-operation (ILAC) and Asia Pacific Laboratory Accreditation Co-operation (APLAC)

⁴³ One is a Referral Laboratory, four (West Bengal Public Health Laboratory, Kolkata, District Diagnostics & Public Health Laboratory (DD&PHL), Murshidabad, Public Health Laboratory, Kalyani, Nadia and Regional Food Testing Laboratory, Siliguri) are owned by the State, two (Central Laboratory (Food) under Kolkata Municipal Corporation (KMC) & Asansol Mines Boards of Health Lab, Asansol) are under other Government/ Public Sector Organisation and five are private NABL-accredited laboratories

assessment, level of compliance to 12 Quality System Essentials⁴⁴ (QSE) were measured against a maximum score of 249 points.

This exercise brought out several deficiencies in these laboratories in terms of space, equipment and accessories, chemicals, etc., which also resulted in single star rating for both the functional food testing laboratory as shown below:

Table 3.8: Scores awarded by the FSSAI to two food testing laboratories

Scores and ratings	Scores earned by two existing laboratories	
	Central Laboratory (Food) under KMC	West Bengal Public Health Laboratory
Maximum score: 249 points	Score: 90.5 points (36 per cent)	Score: 98 points (39.5 per cent)
70 per cent and above: Three stars	Score: 90.5 points (36 per cent)	Score: 98 points (39.5 per cent)
41 69 per cent :Two stars	Rating: One star	Rating: One star
Below 40 per cent: One star	Rating: One star	Rating: One star

FSSAI noted that these laboratories either lacked sophisticated test equipment (like HPLC, GLC, Spectrometer, Atomic Absorption Spectrophotometer, Tintometer, Digital BR Refractometer, Autoclaves, Air-curtain, Incubators, etc.) or had non-functional equipment. Further, in WBPHL two instruments (one Atomic Absorption Spectrophotometer (AAS)⁴⁵ and one Rotary Vacuum Evaporator⁴⁶) supplied in December 2006 were yet to be installed while one instrument (Microwave digestion system⁴⁷) installed in August 2008 could not be put to use due to non-commissioning of AAS. This affected the quality of testing conducted by these laboratories, especially the micro-biological tests, chemical tests and the detection of pesticide residues. Audit noted that microbiological test were not being done in CLF, while WBPHL could not undertake 22 chemical tests including many significant tests e.g. metal contaminants, toxin and pesticide residues, estimation of food colour, artificial sweetener, preservatives, antioxidant, anticaking, antifoaming and flavouring agents, etc.

Audit further found that in WBPHL, biochemical and serological tests for confirmation of microbiological analysis were not performed due to non-availability of required testing kits.

Owing to these deficiencies, test results of these laboratories were questionable.

In reply, the Commissioner of Food Safety stated (August 2016 and December 2016) that necessary actions were being taken for revamping the WBPHL with purchase of new equipment and for its NABL accreditation.

3.5.3.2 Non-functional Regional Laboratory: Out of the four FTLs in the State, three have been lying defunct since long. Of these three, one viz. Regional Food Testing Laboratory (RFTL) was established in February 2010 at Siliguri by the Consumer Affairs & Fair Business Practices Department at a cost of ₹ 65.26 lakh. This laboratory, though inaugurated in February 2010, could not be made functional as the requisite technical⁴⁸ and non-technical⁴⁹ manpower

⁴⁴ Documents & records, management reviews, personnel & organisation, client management, equipment, internal audit, process control, etc.

⁴⁵ Required for estimation of metals present in the food articles

⁴⁶ Required for extracting pesticide residues in the food articles

⁴⁷ Required for metal analysis by AAS

⁴⁸ Public Analyst (one), Sr. Scientific Officer (one), Jr. Scientific Officer (one), Sr. Scientific Asstt. (one), Jr. Scientific Asstt. (two), Laboratory Asstt. (two) and Laboratory Attendant (one)

⁴⁹ Administrative Officer (one), UDC-cum-Accountant (one), LDC-cum-Cashier (one), Store Keeper (one), Peon (one) and Night Guard (one)

was not recruited. The laboratory was subsequently handed over to the Health & Family Welfare Department in April 2013. However, owing to lack of manpower the laboratory continued to remain non-functional. This rendered the infrastructure idle and the expenditure unfruitful.

On joint physical inspection with the concerned FSO (May 2016), Audit found this laboratory under lock and key. When opened in presence of Audit, it was seen that unused equipment and furniture were lying scattered in dusty condition and the functionality of these equipment could not be ascertained.

The Commissioner stated (August 2016 and December 2016) that the process for recruitment of technical personnel had already been initiated.

3.5.4 Some significant cases of irregularities

3.5.4.1 Packaged water companies continuing business without paying penalty: On the basis of complaint received from the Human Rights Commission regarding food adulteration in the district of Purulia, an inspecting committee⁵⁰ inspected (August 2015) water treatment plants producing packaged water of brands A, B and C. It was found that they were bottling and packaging drinking water without having BIS Certification and FSSAI licence. There was another illegal treatment plant of brand D at Raghunathpur, Purulia. The matter being informed (August 2015), the Adjudicating Officer ADM (G) instructed (August 2015) to issue notices for hearing to all the defaulting companies. The case was heard in December 2015 at the chamber of ADM (G) in presence of companies C and D. The Adjudicating Officer imposed (December 2015) penalty at the rate of ₹ 0.30 lakh each on C and D (who were present in hearing) and ₹ 1.00 lakh each on A and B (who absented from hearing). However, none of the defaulters had remitted the fine as of July 2016. Nothing was forthcoming from records as to whether the plants have since discontinued their operation. However, the District Magistrate intimated (December 2016) in response to an audit query that the plants had been shut down and asked to procure BIS certification.

3.5.4.2 Unauthorised issue of food licence by an urban local body: Dy.CMOH, Paschim Medinipur, being the Designated Officer, was responsible for issuing food licences/ registrations to FBOs within Medinipur municipal area. It was, however, observed that food licences were being issued by the Medinipur Municipality contravening the provisions of the Act {section 36 (3) of the Act}. On being pointed out, the Municipal authority stated (March 2016) that the system would be discontinued.

3.5.5 Awareness, monitoring and evaluation

Neither the State nor District Food Safety Authority did undertake any Information, Education and Communication (IEC) activities for the awareness of consumer/ FBOs on effective implementation of the Act. There was no awareness campaign among general public or FBOs through print or electronic media on ensuring food safety.

⁵⁰ Comprising the FSO, Sub-inspector (District Enforcement Branch) and CWO, Purulia

3.5.6 Conclusion

Even after five years of the implementation of the Act, the Department could not make all the Food Business Operators (FBOs) to register or obtain licences under the Act. Registered/ licensed FBOs continued operation even after expiry of the validity of registration/ licence in the absence of any system to track the periodical renewal of licences.

Though envisaged in the Act, the Department could not deploy full-time Designated Officers and adequate number of Food Safety Officers and had been functioning with significant shortage of manpower. Such shortage of manpower, coupled with the absence of any target for the collection of food samples, resulted in grossly inadequate number of inspections conducted and food samples collected. Given the fact that almost 42 *per cent* of the test reports showed “sub-standard” results, the shortfalls in inspection and sample collection have the potential to expose the consumers to severe risks from unsafe food products.

Only two Food Testing Laboratories were available for food testing and that too with severe shortages of equipment and chemicals. No laboratory is available in North Bengal in the Government sector. Consumers remained exposed to unsafe food-stuff as some vital tests are not conducted in those laboratories. Even the accuracy of the test results was questionable as the functional laboratories were also deficient in infrastructure.

No awareness campaigns were undertaken and scant regard was given to Information, Education and Communication activities.

Thus, the aspect of food safety was not sufficiently prioritised by the Government and there is much scope for improvement in implementing the acts and rules related to food safety in the state.

HEALTH & FAMILY WELFARE DEPARTMENT

3.6 Avoidable expenditure on cleaning/ housekeeping services

Even after introduction of mechanised cleaning/ housekeeping services from October 2014, SSKM hospital remained dependent on 314 to 326 pre-existing outsourced staff. This had led to an avoidable expenditure of ₹ 4.54 crore, while the services of the mechanised cleaning agency were apparently under-utilised.

The cleaning work of Seth Sukhlal Karnani Memorial (SSKM) hospital, Kolkata was being carried out by 260 permanent Sweepers/ General Duty Attendants (GDA), alongwith 326 staff outsourced from an agency (Agency B) and 100 contingent staff, up to 2013-14. The Health & Family Welfare (H&FW) Department had decided (March 2013) to introduce mechanised/ automated cleaning and housekeeping in SSKM Hospital for better sanitation/ hygiene and quality of service⁵¹ compared to the then existing manual system. Medical Superintendent-cum-Vice Principal, SSKM hospital, with the approval of

⁵¹ Through mechanised cleaning three to seven or eight times in a day, instead of only once, which was in practice

H&FW Department, engaged (July 2014) Agency A for mechanised/ automated cleaning and housekeeping of 78753 square metre of hospital buildings at a cost of ₹ 77.10 lakh *per* month. With effect from October 2014, the same Agency A was entrusted (September 2014) with the cleaning work of the 97491 square metre campus area (not covered under hospital buildings) for ₹ 7.67 lakh *per* month. Thus, since September 2014, Agency A has been entrusted with cleaning/ housekeeping work of the total area of the SSKM hospital premises, for which payment was being released to them regularly.

Scrutiny (February 2016) of records of the Medical Superintendent-cum-Vice Principal, SSKM hospital showed the following:

- Agency A had envisaged engagement of 320 housekeepers and 34 supervisory staff for mechanised cleaning of the hospital buildings in the cost analysis submitted at the time of tender. However, it was observed that the Agency had actually deployed only 180 personnel for that work (aggregating all shifts). Such under-deployment of manpower was not only fraught with the risk of compromise in quality of cleaning, but also indicative of under-utilisation of services of the Agency. Even on a conservative estimate, remuneration payable to 140 housekeepers (320 to be deployed *minus* 180 actually deployed) for the period October 2014 to February 2016 worked out to ₹ 2.58 crore⁵².
- The hospital authorities continued to engage the outsourced personnel (314 to 326 in number) through Agency B as well as contingent labours, even after introduction of the new arrangements. Total expenditure incurred on outsourced personnel and contingent labours stood at ₹ 4.03 crore and ₹ 0.51 crore, respectively, during the period from October 2014 to February 2016.
- The hospital authorities did not maintain any record depicting the nature or quantum of job being carried out by the staff from two separate agencies (A and B) or the frequency of cleaning. However, overlapping of areas was evident from the records of engagement of personnel from these two agencies.

Thus, despite introduction of mechanised cleaning/ housekeeping services in the hospital premises since October 2014, SSKM hospital authorities continued to remain dependent on 314 to 326 pre-existing outsourced staff and contingent labours for the same work. This not only resulted in avoidable expenditure of ₹ 4.54 crore⁵³ till February 2016, but also pointed to possibilities of under-utilisation of services of the agency engaged for mechanised cleaning/ housekeeping.

The matter was referred to the Government in June 2016; the reply had not been received (December 2016).

⁵² 140 personnel with remuneration of ₹ 10851 per head per month (remuneration payable to the lowest level of housekeeping staff) for 17 months

⁵³ ₹ 4.03 crore plus ₹ 0.51 crore

INFORMATION & CULTURAL AFFAIRS DEPARTMENT

3.7 Preservation of historical monuments and archaeological sites
3.7.1 Introduction

Preservation and conservation of historical monuments as well as ancient documents, sculpture, painting, inscription, carving and excavation of archaeological sites in West Bengal, other than those of national importance⁵⁴, are the responsibilities of the State Government. It includes notification, protection, maintenance, restoration, etc. of the existing fabric without hampering its cultural significance. The West Bengal Preservation of Historical Monuments and Objects and Excavation of Archaeological Sites Act, 1957 and rules⁵⁵ framed thereunder provide the necessary guidelines for such works. Besides, the West Bengal Heritage Commission Act, 2001 spelt out measures for identification, restoration and preservation of heritage buildings, monuments and sites through formation of West Bengal Heritage Commission.

3.7.1.1 Organizational set up: While the West Bengal Heritage Commission (Commission), a State Autonomous Body, is entrusted with the identification, conservation and restoration of heritage sites/ monuments within the State, Directorate of Archaeology & Museums (Directorate) under the Information & Cultural Affairs (I&CA) Department is responsible for exploration and excavation of archaeological sites and conservation of State-protected monuments. State Archaeological Museum, Kolkata and six⁵⁶ district museums functioning under the Directorate preserve and display various antiquities collected from historical or archaeological sites of the State. Training and research works on preservation of antiquities are looked after by the Centre for Archaeological Studies & Training, Eastern India (CAST-EI) under the administrative control of the Department.

3.7.1.2 Audit coverage: Records of Commission, Directorate, State Archaeological Museum, CAST-EI and three⁵⁷ district museums (out of six in the State) pertaining to the period from 2011-12 to 2015-16 were scrutinized by Audit during April 2016 to July 2016. Scrutiny also encompassed joint physical verification of 20 historical monuments and archaeological sites including two district museums (**Appendix 3.6**) spread over five⁵⁸ districts selected on the basis of statistical random sampling. In addition, records of the District Magistrates and concerned divisions of Public Works Department involved in conservation works were also checked.

⁵⁴ Monuments designated as being national important are maintained by the Archaeological Survey of India

⁵⁵ West Bengal Preservation of Historical Monuments and Objects and Excavation of Archaeological Sites Rules, 1964

⁵⁶ i) Acharya Jogesh Chandra Purakirti Bhavan (Bankura District Museum) at Bishnupur, ii) Malda District Museum at Malda, iii) Dakshin Dinajpur District Museum at Balurghat, iv) Uttar Dinajpur District Museum at Raiganj, v) Murshidabad District Museum at Jiaganj and vi) Bagnan Ananda Niketan Kritishala (Howrah District Museum).

⁵⁷ Uttar Dinajpur, Howrah and Bankura

⁵⁸ Bankura, Paschim Medinipur, Uttar Dinajpur, Birbhum and Hooghly

3.7.2 Inadequacies in the functioning of the Department in respect of archaeology and heritage protection

Preservation, conservation and restoration of the historical monuments and archaeological sites represent one of the major functions of the Information & Cultural Affairs (I&CA) Department. These functions are carried out by the Department through the Directorate of Archaeology & Museum and West Bengal Heritage Commission. Being the administrative head of the Directorate and Commission, Department's responsibilities encompassed preparation of budget estimates, formulation of guidelines/ operating principles/ manuals/ rules of procedure, etc. in respect of preservation and conservation works in archaeological sites as well as operation of museums and archives. In this connection, it was observed by Audit that

- Till October 2016, the I&CA Department had not formulated any guidelines, operating manuals for the protection/ conservation works of historical sites or scientific maintenance of artefacts of historical significance at museums. Neither was there any clear cut apportionment of works between the Directorate and the Heritage Commission. The structure of the latter itself was flawed for carrying out the assigned duties, both in respect of lack of requisite resources as well as in the absence of a clear mandate.
- The Department did not take any effort of addressing the issue of acute shortage of manpower (especially in the technical cadres) both in the Directorate and the Heritage Commission, though the same adversely affected the functional capability of the functionaries.
- There was gross deficiencies in the budget preparation process of the Department. It was seen that the budgets were not based on valid inputs or evidence-based assessments of annual plan for works.

All these issues (discussed in details in subsequent paragraphs of the Report) indicated insufficient prioritization of the Government towards the activities relating to conservation and protection of monuments and heritage sites.

3.7.3 Structure and functioning of the Directorate and the West Bengal Heritage Commission

The Directorate of Archaeology & Museums (Directorate) is responsible for the preservation of 109 State Protected Monuments and Sites. It has sanctioned technical posts like Director, Addl. Director, Dy. Director, Surveyor, Conservation Assistant, Draftsman, Archaeological Chemist, etc. to carry out works of preservation and conservation works of the protected sites.

West Bengal Heritage Commission⁵⁹ (Commission) was established (in 2003) for the purpose of identifying the heritage buildings/ monuments/ sites and measures for their restoration and preservation. As per provisions of the West Bengal Heritage Commission Act, 2001, the primary functions of the Commission were mainly advisory in nature *e.g.* offering advice to the State Government and local authorities on various matters like classification of buildings, modification or relaxation of any law pertaining to conservation of

⁵⁹ To be chaired by an eminent person and shall consist of not more than 21 members

heritage buildings, commercial or otherwise use of heritage buildings, framing of special regulations for heritage buildings, advise the State Government on any other matter relating to the restoration or preservation of buildings of heritage importance, etc.

3.7.3.1 Entrustment of works to the commission beyond its mandate and structural capability: In spite of the fact that the Commission had not been mandated with direct supervision of field level works under the Act and that it was structurally incapable in the absence of technical manpower (no engineering personnel with effect from May 2015, as discussed in details in *para 3.7.4*), the I&CA Department kept on assigning to it various consultancy and supervision jobs in respect of a number of heritage protection works. It was observed that 22 projects had been assigned to the Commission out of 55 projects assisted by the 13th Finance Commission. As a result, the funds allocated for the Commission under the Plan heads during 2011-16 remained mostly unutilized. It also could not supervise the field works being implemented in the districts (by the District Magistrates or the concerned divisions of the PW Department).

3.7.3.2 Non-coordination between Directorate and Commission: The total number of State protected monuments, which should be the basis for any meaningful planning for the protection works, was also not forthcoming from the records of the Directorate/ Heritage Commission. While the Directorate made available a list of 109 State-protected monuments/ heritage sites in the State as of October 2016, records of the Commission showed that 167 heritage sites were notified during the period 2005-15. Both these lists have several common archaeological sites⁶⁰ indicating diffusion of *inter se* responsibility.

3.7.3.3 Absence of target plan for conservation works: The Directorate was required to conduct inspection of various monuments to ascertain the extent of deterioration and to take necessary action for restoration and conservation. However, no target was fixed for inspection or survey works which was attributed by the Director (October 2016) to the shortage of both technical and non-technical staff.

3.7.4 Dearth of manpower

Activities of both the Directorate and the Commission suffered substantially due to the significant shortage of manpower.

The Directorate: The Directorate had only 37 persons on roll against 62 sanctioned posts as of March 2016; the situation was especially grave in respect of the Group A posts as shown in **Table 3.9**.

⁶⁰ **Bankura:** (i) Shyamchand at Dharapat; **Hooghly:** (ii) Jami or Juma Mosque, (iii) Shri Shri Lakshmi Janardan Temple, (iv) Siva Teracotta Temple at Harirampur; **Bardhaman:** (v) Bijoy Toran or Bijoy Gate and **Birbhum:** (vi) Malleswara Siva Temple

Table 3.9: Position of actual availability of manpower vis-à-vis sanctioned posts

Name of Post	Sanctioned posts	Men in position	Vacancy
Group A Posts {Director/ Addl. Director/ Dy. Director/ Superintendent/ Keeper (State Archaeological Museum)}	07	01	06⁶¹
Group B posts (Surveyor, Conservation Assistant, Draftsman, Archaeological Chemist, Cataloguer, Artist Modeller, Exploration Assistant, Guide Lecturer, etc.)	18	11	07
Group C posts (LDC, Typist, etc.)	10	07	03
Group D posts (Orderly Peon/ Peon/ Guard/ Gallery Attendant, Sweeper, etc.)	27	18	09
Total	62	37	25

Source: Data furnished by the Directorate of Archaeology

Out of the seven sanctioned posts of Group A officers, the Director was the only one in position and, that too, in addition to a number of other charges⁶². As the officials of Group A and Group B posts are the key functionaries for carrying out the works of technical nature in respect of preservation and conservation of historical monuments, the acute shortage of manpower obviously affected the activities of the Directorate. There was no attempt also to fill up the existing vacancies.

West Bengal Heritage Commission: Since its inception in 2003, the West Bengal Heritage Commission (Commission) has been working without any permanent staff of its own. It continued to function by engaging 11⁶³ contractual staff (including technical personnel like Project Engineer, Assistant Engineer and Estimator) as well as by drafting the services of some (the Chairman and five other non-technical officials⁶⁴) staff of the Directorate (as additional duties). Since May 2015, the Commission has been functioning with only five⁶⁵ Government officials and four⁶⁶ contractual employees, none of whom had any field level technical expertise required for supervision/ consultancy.

However, in spite of specific request (May 2015) from the Commission, the Department neither took any initiative for creation of permanent posts nor appointed any engineering staff on contractual basis till the date of audit (October 2016). Nothing was on records to show any effort for addressing the acute staff shortage in the Directorate either. This evidently underscored deficient prioritization in the field of archaeology and heritage protection by the State Government. Such manpower constraints had factored heavily behind

⁶¹ Vacant Posts of Gr A: Director –one, Additional Director – one, Deputy Director -one, Superintendent – two and Keeper- one

⁶² Additional Secretary, I&CA Department; In charge/ CEO of Paschim Banga Tele Academy, Paschim Banga Kabita Academy; Paschim Banga Kazi Najrul Islam Academy; Bangla Academy, Paschim Banga Jatra Academy, Sishu Kishore Academy, Paschim Banga Natya Academy, Paschim Banga Rajya Sangeet Academy, Rajbanshi Vasha Academy, Paschim Banga Hindi Academy and Birsha Munda Academy.

⁶³ Project Engineer, Assistant Engineer, Estimator, Accountant, Secti on Officer, Accounts Clerk, Steno Typist, Office Assistant, Computer Operator and Office Peon

⁶⁴ Chairman: one; Cashier: one; Typist: one; Office Peon: one and Upper Division Assistant: two

⁶⁵ Secretary, Keeper & OSD, Documentation Assistant, Chain Man and Office Assistant

⁶⁶ One Documentation Assistant, two Peons and one Computer Operator

lapse of 13th Finance Commission grants of ₹ 14.48 crore as discussed in para 3.7.5.

3.7.5 Lapse of 13th FC grants

The Government of India had sanctioned ₹ 100 crore to the Government of West Bengal for various archaeological projects under the 13th Finance Commission, of which 69 works fell under the purview of the I&CA Department. However, owing to non-preparation of Detailed Project Report (DPR) (10 projects) and non-submission of DPRs to Government of India (seven projects), ₹ 14.48 crore sanctioned for total 17 projects (*vide Appendix 3.7*) got lapsed. The non-preparation/ non-submission of DPRs were attributed by the Director to the acute staff shortage in Directorate/ Heritage Commission. In the absence of any permanent staff, the Commission had to depend on the services of consultants; however, the work done by the consultants lacked effective monitoring and supervision by the Directorate.

Moreover, records showed that there were confusions among the implementing agencies *i.e.* the Public Works Divisions (PWD) about the role of the Consultants, which also led to substantial delay in finalisation of DPR and process of tendering. However, the Directorate attempted to address the issue of lack of coordination between the Directorate/ Commission and the PWD in May 2015 by issuing instructions to involve the Consultants in the tender selection process.

It was, however, seen by Audit that out of 20 sites (all selected for works with the 13th FC assistance) inspected jointly, works had not commenced on nine⁶⁷ occasions as of October 2016 for issues relating to tender formalities, preparation of DPR, etc.

3.7.6 Maintenance of museums

The antiquities are cultural properties which may come to a museum through different sources like exploration, excavation, treasure-trove, purchase, gifts, transfer, etc. The greatest challenge is the caring for the collections and at the same time, exhibiting and interpreting them for public education and enjoyment. Out of total 66⁶⁸ museums in West Bengal, seven (State Archaeological Museum at Behala, Kolkata and six district museums at Malda, Howrah, Murshidabad, Uttar Dinajpur, Dakshin Dinajpur and Bankura) were under the control of the Directorate. Audit covered the State Archaeological Museum, three⁶⁹ district museums and the Centre for Archaeological Studies & Training, Eastern India (CAST-EI) to assess their quality of functioning and preservation of antiquities.

⁶⁷ **Hooghly:** Henry Martin's Pagoda, Danish Governor's House (3rd phase), Laldighi Complex, Duplex Palace (upgradation of museum & museum library, Institute of Chandannagar) and Shiva Temple (Harirampur); **Bankura:** Subhankar Danra and Neel Kuthi at Patrasayer; **Paschim Medinipur:** Site Museum at Mogolmari, Dantan and Laxmi Janardan Temple and **Birbhum:** Five Chala Temple at Ganpur, Muhammadbazar

⁶⁸ Apart from seven museums under the State Government, two were under the control of Archaeological Survey of India (ASI), two under the control of the Railways, 13 were maintained by different universities and public authorities in their premises and 42 were run by non-government organizations in different districts of West Bengal.

⁶⁹ Uttar Dinajpur, Howrah and Bankura

3.7.6.1 Improper storage of sculptures at the State Archaeological Museum

The Department has not formulated any guidelines/ manual on operation of the archaeological museums or archives. In the absence of such manuals, “The Handbook on Conservation in Museums”⁷⁰ (Handbook) published by the Commissioner of Museums, Government Museum, Chennai was referred by the State Archaeological Museum authorities as the guiding principles for operation. The state museum, established in Kolkata in 1962, maintained a reserve collection of 36931⁷¹ antiquities (apart from those on display), in the building of West Bengal Heritage Commission. These collections included proto-historic antiquities, terracottas, sculptures, stone and stucco from the era of Guptas, Mauryas, Sungas, Kushanas, Palas and Mediaeval times, besides tools of the early, middle and the late Stone Ages. In the course of visit to these rooms where those antiquities are stored, Audit observed non-adherence of guiding principles as prescribed in the Handbook referred to above for storage of antiquities, especially the stone sculptures of which there were 684 pieces, as discussed below.

According to the Handbook,

- Placing of objects directly on the floor is to be avoided. Polyethylene sheets or bags are to be used for proper coverage. Relative humidity and temperature should be maintained at optimum level;
- Stone sculptures should be placed on brick or cement pedestals only when the pedestal is placed above a plastic sheet on the ground to avoid percolation of moisture from ground to the objects. Regular vacuum cleaning is necessary;
- Biocides are to be used to drive off insects and microorganisms.

However, in course of joint physical inspection by Audit, the following departures from these norms were observed:

- The antiquities of stone and metallic objects were scattered and spread over the floor of the room.
- The rooms were damp and humid which was unfavourable for the storage of such antiquities.
- The metallic objects were dumped on the ground, exposing them in damp and hot conditions, thus facilitating bacterial and fungal growth.
- The stone objects were lying directly on the floor.

Thus, prolonged exposure to un-optimised temperature, humidity, etc., coupled with improper storage, was adversely affecting the condition of the antiquities, especially the metallic ones, to a great extent.

⁷⁰ By Dr. V. Jeyaraj, Curator, Chemical Conservation and Research Laboratory, Government Museum, Chennai

⁷¹ Coin: 3066 pcs., Terracotta Objects: 3000 pcs., Stone, Paleolithic and Neolithic Tools: 5737 pcs., Microlithic Tools: 2000 pcs., Stone & Sculptures: 684 pcs., Excavated & Explored materials: 20000 pcs., Paintings: 1025 pcs., Metal objects: 1046 pcs., Manuscript: 105 pcs., Wooden objects: 100 pcs. and Textile objects: 168 pcs.



Condition of antiquities at the sculpture reserve at State Archaeological Museum

Given the fact that the reserve collection is a rich repository of explored and excavated collection from various parts of the State, non-maintenance of proper storage conditions was surely a matter of serious concern. Further, there was no evidence either of any regular physical verification or of chemical conservation works of those antiquities for years together.

The Director stated (October 2016) in reply that reserve collections had been verified at the time of documentation of artefacts and physical verification was also done regularly. However, neither was there any written norms on the periodicity of verification to be done nor was there any documentary evidence (e.g. dates of verifications, report, signature of the verifying authority, etc.) in support of any such physical verification.

3.7.6.2 District Museums

Review of records of six⁷² district museums under the control of the Directorate showed that though the district museums had a total collection of 2678 antiquities on display in the galleries for public viewing, no allotment was made by the Department for preservation of the antiquities including chemical treatment during the period under review.

3.7.6.3 Security and disaster management measures

Safety and security of the objects/ antiquities was one of the most important functions of the museum.

It was observed by Audit that in the State Archaeological Museum, security equipment like metal detectors, Closed Circuit Television (CCTV) systems were either not installed or were inoperative at the main entrance and seven galleries displaying the antiquities. This assumed added significance in view of deployment of lesser number of security personnel during night.

In the absence of adequate security system, safety of valuables and precious artefacts kept in the museum are at serious risk.

Moreover, there was no disaster response protocol prescribed by State Archaeological Museum. Neither was any arrangement made for contracting, deploying or supervising museum staff to face emergent situation like fire and other accidents that could damage the artefacts.

3.7.6.4 Maintenance of archive at the Centre for Archaeological Studies & Training, Eastern India

(a) Improper storage of archive: The norms for scientific storage of antiquities (as detailed in para 3.7.6.1) required that the storage areas should be

⁷² Uttar Dinajpur, Bankura, Malda, Howrah, Dakshin Dinajpur and Murshidabad

cleaned with regular vacuum cleaning and the waste and condemned furniture should not be stacked in the storage.

During joint visit to the room for storage of archival collections of photographs, books, write-ups, research papers, etc. of two eminent persons⁷³, kept at the CAST-EI, it was observed

- The archived photographs were dumped and were lying on the floor with dust gathered all over the archival objects. There was no system of regular cleaning. Further, many archived photographs, write ups, books, research papers, etc. were stored in the open verandah adjacent to the storage room.
- There were problems of peeling plasters, dampness and seepage in the room which aggravated the deterioration of the archived materials.
- There were no arrangements for pest monitoring, ventilation, circulation of air to maintain normal room temperature, etc.
- Waste and condemned furniture were found stacked in the storage area.



Improper storage of photographs in Archive of CAST-EI

- The open storage was not covered by polythene sheets or bags.



Archived materials kept on the floor of veranda adjacent to the office of CAST-EI

All these pointed to a callous attitude towards storage of archival collections of immense historical and archaeological importance.

(b) Documents not traceable at CAST-EI: For adequate survey and documentation of the monuments of West Bengal, American Institute of Indian Studies, New Delhi (AIIS) proposed (January 2006) to undertake photographic documentation work of museums and monuments along with preparation of architectural drawing and site plans for state protected monuments. The Administrator, CAST-EI was the co-ordinating officer and out of ₹ 95 lakh received (September 2006 to November 2009) from the Department from the 12th FC grants, CAST-EI had paid ₹ 83.73 lakh to AIIS between September 2006 and May 2009. Records showed that AIIS delivered seven different documents to State Archaeological Museum in April 2009 and the Archive was inaugurated in September 2009. Scrutiny of records (June 2016), however,

⁷³ Prof. N.K. Bose, renowned Anthropologist and Shri Tarapada Santra, renowned Historian

showed that three documents (3300 pieces of black & white negatives, 6021 digital images and a hard disc containing digital images, computerized database and viewing application) were not available with CAST-EI. Further scrutiny showed that receipt of the same items had been acknowledged (April 2009) by the Programme Assistant of CAST-EI with countersignature of the Director of Archaeology. No action has been taken by the Directorate to locate these documents and images.

3.7.7 Deficient functioning of conservation laboratories

Chemical conservation is one of the important measures for scientific preservation of antiquities. Laboratories under the State Archaeological Museum and Heritage Commission are the two such laboratories in the State which are housed in the same campus at Behala, Kolkata.

3.7.7.1 Conservation Laboratory under State Archaeological Museum: The Conservation Laboratory was set up at State Archaeological Museums in the year 1993 for chemical treatment and preservation of exhibits and other antiquities of the museum. A sub-stock register, produced to Audit for verification, showed that 18 out of 39 equipment needed for chemical conservation were either damaged or not in working condition. The laboratory appeared to be almost non-functional with no purchases of chemicals/ reagents having been made after 2000⁷⁴ for preservation works. There was a lone Archaeological Chemist overseeing the works both at the Directorate and the Museum. There was no record of any chemical preservation works having been done during the period covered by Audit.

The Directorate intimated (October 2016) that the laboratory has been running since its inception (1993) with a solitary Chemist without any additional staff posted thereafter.

3.7.7.2 Non-functioning of laboratory under the Heritage Commission: The conservation laboratory was set up under the Commission in August 2012 in the same campus of the State Archaeological Museum for chemical conservation of different heritage buildings, monuments and antiquities. Though the Commission had procured different instruments, apparatus, and chemicals worth ₹ 2.79 lakh during 2012-13, there was no register or records in respect of utilization of these chemicals for the purpose of conservation.

3.7.8 Deficiencies in funds management

3.7.8.1 Deficiencies in the budget preparation: In spite of repeated requests from Audit, neither the Department nor the Directorate could furnish the records (e.g. identification of works to be taken up during a year, estimates for those works, proposals sent to the Department, etc.) relating to inputs gathered for the preparation of Budget Estimates.

The Directorate, in its reply (October 2016), stated that for the preservation and restoration works, the proposals from individuals/ organisations/ NGOs/ private parties for restoration of state-protected or un-protected monuments were considered by the Directorate and extent of deterioration of those monuments were assessed jointly with the Public Works Department through inspections. It was

⁷⁴ Chemicals (61 types) were found to be last procured between 1991 and 2000

further intimated by the Directorate that based on historical and topographical records and books, etc., the sites were selected for exploration and excavation works, through preliminary exploration by the Directorate conducted on yearly basis. However, the Directorate/ Department could not produce a single record pertaining to these efforts. In the absence of any such records and documentation, Audit is of the opinion that budgets were prepared on an *ad-hoc* basis without any valid inputs or evidence-based assessments on the works to be taken up during a financial year. This would be further vindicated from the facts reported in the following paragraphs.

3.7.8.2 Substantial savings under heads of accounts relating to state plan: Analysis of funds allocated *vis-à-vis* expenditure incurred under various operation related heads of accounts showed substantial underspending during 2011-16. The Department could spend only 38-39 *per cent* of allocated funds in the plan heads relating to archaeology and museums.

Table 3.10: Position of expenditure *vis-à-vis* allotment under operational heads of accounts during 2011-16 (Figures in ₹)

Description	Allotment	Expenditure	Percentage
A Archaeology			
Plan Grants-in-aid to Archaeological Museums/ Popular Theatres	109810000	15538316	14
Exploration and Excavation/ Preservation of Historical Monuments in West Bengal	7310000	1693902	23
Printing and Publications/ State Archaeological Museum	5650000	0	Nil
Preservation of Historical monuments-Setting up of a conservation wing/ Setting up of an Art Gallery/ Exhibition Hall	4037000	0	Nil
Setting up of a Centre for Archaeological Studies and Training	30472000	23689566	78
Maintenance of historical monuments, Museums, Archives and Archaeological sites under the recommendation of 13 th Finance Commission	1000000000	539775448	54
Grants in aid to West Bengal Heritage Commission	139520000	0	Nil
Grants under 14 th Finance Commission ⁷⁵	250000000	10277000	4
Total: Archaeology	1546799000	590974232	38
B Museums			
State Archaeological Museum	55187000	25825170	47
Setting up of Regional Museum	17500000	0	Nil
Setting up of memorials at Historical sites	10450000	510055	5
Total: Museums	83137000	26335225	32

Source: Appropriation Accounts

The Department did not reply to the audit observation in this regard.

Thus, there was complete absence of any correlation between the annual work plan and allocation of funds made in the budget leading to substantial underspending of funds during 2011-16 for exploration/ excavation/ preservation/ maintenance works in historical monuments, museums, archives and archaeological sites under the State Plan heads.

⁷⁵ Started flowing in from 2015-16 only

3.7.9 Some other areas of under-performance

3.7.9.1 Inoperative mobile museum van at State Archaeological Museum: To educate various sections of society living in rural areas and to create awareness for preservation, conservation and protection of cultural heritage of Bengal, Department sanctioned (between October 2007 and January 2008) ₹ 50 lakh to the Directorate in two instalments out of the grant received from 12th FC for procurement of a mobile museum van. As per records made available to Audit, expenditure of ₹ 40.86 lakh was incurred by the Directorate (April 2010 to June 2011) for procurement and fabrication of the van including installation of audio visual support system, wooden showcase for display of artefacts, etc. The mobile museum named as “Pratna Safar” was inaugurated in January 2011.

Scrutiny of records of State Archaeological Museum showed that the van had been lying unutilised in the premises of the museum ever since, and were utilised only on eight⁷⁶ occasions in 2011-12 and only two⁷⁷ more occasions during 2014-15. No outreach programmes were being conducted, and neither was any schedule prescribed for such programmes. The necessary support staff like driver, educator, and maintenance staff were also not there to run the mobile museum. As a result, the basic objective of generation of awareness remained unachieved.

3.7.9.2 Non-exhibition of sign boards at the monument sites: In view of the increasing tourist interest in monuments and historical sites, the National Policy for Conservation of the Ancient Monuments, Archaeological Sites and Remains formulated in 2014 stipulated that suitable facilities/ infrastructure (parking space for vehicles, toilets, cloak room, drinking water, guide facilities, etc.) should be created at an easily accessible position at the monument site for the convenience of visitors with adequate sign-boards at convenient locations. Similarly, guidebooks or pamphlets or plaque indicating the monument’s history, architecture and planning as well as list of do’s and don’ts should be provided to/ visible to a visitor in order to enhance his/ her understanding of the site.

Joint physical verification of 20 historical/ heritage sites/ museums showed

- None of the monuments had boards displaying historical importance of the monuments, while in 19 sites there was no sign board. In 10 sites there were no notification boards.
- Further, it was observed that in none of the sites visited by Audit, facilities/ infrastructure such as drinking water, toilets, cloak room, guide facilities, etc. had been created.

Thus, the necessary facilities as stipulated in the Policy are yet to be created.

3.7.10 Conclusion

Assessment of the Government’s efforts on preservation and conservation of historical monuments and maintenance of archaeological museums during 2011-16 highlights serious structural weaknesses in the entities responsible for such

⁷⁶ (i) Multipurpose Government Girls’ High School, Alipore, Kolkata in January 2011 (the inaugural occasion), 2011-12: (ii) Nabadwip mela, Nadia; (iii) Don Bosco School, Nadia; (iv) Banipur, Habra, North 24 Parganas; (v) Malda Town, Malda; (vi) Raiganj, Uttar Dinajpur; (vii) Hazarduari palace, Murshidabad and (viii) Beharampur, Murshidabad.

⁷⁷ 2014-15: (i) Bhattat College, Datan, Paschim Medinipur and (ii) Sarat Mela, Amta, Howrah.

preservation/ conservation. It seemed a low-priority area for the Government at present, given the inadequacy of staff and deficient structure of these entities, and lack of any monitoring and coordination between the agencies responsible for such works. There was no full time Director also at the Directorate of Archaeology and Museums, the apex body in respect of the historical sites/ monuments in the State. Functioning of the Directorate and the West Bengal Heritage Commission was seriously jeopardised by the acute shortage of key technical personnel.

There was no system of identification of monuments/ heritage sites for annual work plan, in the absence of which there were no correlation between budget allocation and actual requirement at the field level. As a result, more than half the funds allocated under State Plan during 2011-16 remained unspent. The structural weakness in the Directorate/ Heritage Commission led to the lapse of ₹ 14.48 crore of grants receivable under the recommendations of the 13th Finance Commission.

The quality of maintenance of archives/ artefacts/ historical items in the State Archaeological Museum or at CAST-EI was not satisfactory as scientific storage norms were flouted.

Physical inspection of some of the heritage sites by Audit showed significant deficiencies in creation of visitors' amenities and exhibition of information boards indicating indifference towards the aspect of tourism.

The activities relating to the preservation of historical monuments and archaeological sites in the State currently being undertaken leave much to be desired. In case the Government is willing to attach higher priority to this area, Audit recommends that:

- *The issue of acute shortage of manpower, especially in the technical posts, be addressed suitably.*
- *More diligence be exercised in preparation of budget with due correlation with annual work plan.*
- *Scientific maintenance of stored objects be ensured at the museums including regular physical inspections.*
- *Steps be taken to create facilities envisaged in the National Policy for Conservation of the Ancient Monuments, Archaeological Sites and Remains for generating tourist interest.*

**MINORITY AFFAIRS & MADRASAH EDUCATION
DEPARTMENT**

3.8 Implementation of scheme for development of Wakf properties

Under the scheme of development of Wakf properties, the Board of Wakf released ₹ 269.36 crore to Imams and Muezzins as honoraria, which was unproductive in the absence of any plan for developmental works and proper identification of Imams and Muezzins to be involved in such developmental works. The Board also irregularly used the Government grants to pay honoraria to them.

With a view to generating resources through better administration and management of Wakf properties, the Board of Wakfs (hereinafter referred to as Board) had introduced (September 2013) and notified (October 2013)

‘Administration, Protection, Supervision & Development of Wakfs Scheme 2013’ (Scheme). The scheme envisaged formation of a Task Force for recommending measures to be taken for improvement and development of Wakf properties for augmenting income. District Level Monitoring Committees (District Committees)⁷⁸ were also to be constituted to propose actions for protection, recovery, development and generation of resources for the Wakf properties. The District Committees were to identify Imams and Muezzins⁷⁹ with active roles in betterment of the administration of Wakf properties and propose their names to the Board. Based on the Committees’ recommendations, the Board was to finalise the names of Imams/ Muezzins and pay honoraria to them.

Audit scrutiny of the records of the Minority Affairs & Madrasah Education Department (MAMED), Government of West Bengal and the Board of Wakf showed various deficiencies and non-execution of various actionable components of the scheme.

- Though the two nodal authorities viz. Task Force and District Level Monitoring Committees were the key agencies for effective implementation and monitoring of the Scheme, these were constituted only in April 2015, i.e. 17 months after the notification of the scheme.
- It was also observed that the Task Force and the District Committees had met only once so far (June 2016) and were yet to identify the Wakf properties for development or come up with recommendations for developmental measures for those properties.

Audit scrutiny showed that even before notification (October 2013) of the Scheme and covering its preliminary requisites e.g. formation of District Committees, receipt of proposals for development of Wakf properties and identification of Imams/ Muezzins involved in such works, the Board had sought (September 2013) ₹ 500 crore as grants from the State Government “in order to preserve, supervise, control, maintain, manage, protect and develop” Wakf properties inclusive of heritage buildings.

Ignoring such departures from the scheme guidelines, MAMED released ₹ 331.20 crore⁸⁰ to the Board between September 2013 and March 2016 for administration, protection, supervision and development of Wakf properties, mobilisation of resources and awareness of socio-economic and educational upliftment of the community. However, without finalizing any measures for the above mentioned purposes, the Board directly passed on (October 2013 to March 2016) ₹ 269.36 crore as honoraria at the rates of ₹ 2500 to each Imam and ₹ 1000 to each Muezzin per month to 34837 Imams and 23074 Muezzins in the State. The balance of ₹ 61.84 crore remained unspent in bank account of the Board as of March 2016.

⁷⁸ Comprising District Magistrate as Chairman, a member of the Board, District Minority Officer and two social activists of Muslim community. In case of Kolkata, the Board was to function as monitoring committee.

⁷⁹ Imams are prayer leaders and their duty is to offer prayer for the congregation in a mosque, whereas Muezzins call “azans” before each time of prayer and both are responsible for cleanliness of mosque.

⁸⁰ ₹ 50 crore in September 2013; ₹ 46 crore in February 2014; ₹ 13 crore in May 2014; ₹ 50 crore in September 2014; ₹ 50 crore in March 2015; ₹ 12 crore in April 2015; ₹ 33.35 crore in October 2015; ₹ 75 crore in January 2016 and ₹ 1.85 crore in February 2016

Audit seeks to point that without finalization of developmental measures for Wakf properties and identification of Imams/ Muezzins to be involved in those developmental works, mere release of monthly honoraria to Imams/ Muezzins failed to serve the intended purpose of the scheme. Moreover, payment of honoraria to Imams/ Muezzins had to be made only by harnessing Wakf resources and not from the Government funds⁸¹.

Thus, under the scheme of development of Wakf properties, Board of Wakf prematurely released ₹ 269.36 crore to Imams and Muezzins as honoraria, which remained unproductive in the absence of any plan for developmental measures and non-identification of Imams and Muezzins to be involved in such developmental works. Use of Government funds for paying such honoraria was also irregular.

The matter was referred to the Government in July 2016; reply had not been received (December 2016).

**MASS EDUCATION EXTENSION AND LIBRARY SERVICES
DEPARTMENT**

3.9 Defalcation of Government money

Negligence of the Treasurer and the Secretary to the Burdwan Zilla Saksharata Samity in cross-verifying entries in the cash book and cheque register with corresponding entries in the bank pass book and bank scroll facilitated defalcation of ₹ 4.40 lakh.

Burdwan Zilla Saksharata Samity (Samity) is an autonomous body under the Mass Education Extension Department, which was mandated to implement literacy schemes like Sakshar Bharat Abhiyan, Continuous Education Programme, etc. Additional District Magistrate, Bardhaman was the Secretary to the Samity and the District Planning Officer, Bardhaman, acted as the Treasurer. While the Treasurer maintained the cash book of the Samity, the Secretary signed and gave pay orders on all bills for payment. The Samity maintained two separate savings bank accounts with the State Bank of India, Bardhaman Main Branch for handling scheme funds. One of the accounts was closed in January 2014 with transfer of balances to the other⁸². Apart from making payments through cheques, cash was also drawn from these accounts through self-cheques for making cash payment to private parties.

Scrutiny of cash book, cheque register, bank scroll, etc. of the Samity showed (June 2016) that neither the Treasurer nor the Secretary cross-verified the entries made in the bank column of the cash book with the corresponding entries appearing in the bank pass book/ bank scroll. This had facilitated a defalcation of ₹ 4.40 lakh through manipulation in the self-cheques as discussed below.

Comparison of cash book entries with corresponding bank scrolls by Audit showed that on 22 occasions between September 2013 and May 2016, a total amount of ₹ 494951 was debited in the bank account as cash withdrawal, against

⁸¹ As per order of the Hon'ble High Court, Kolkata (September 2013) adjudging such payment as violative of Article 14, 15(1) and 282 of the Constitution of India. In its order the Hon'ble High Court also clarified that such payment could be made only by harnessing income from Wakf properties.

⁸² Account No. 11184098301 and 11184036875. The account no. 11184036875 was closed and merged with the other account 11184098301 on 17 January, 2014

which, only ₹ 54951 was entered in the cash book (which also matched with the entries in the cheque register) as detailed in *Appendix 3.8*.

Apparently, on each occasion, the cheques were manipulated before their presentation in the bank by inserting “2” at the left end of the figure and a word “twenty” before the amount in words.

- In one case (Sl. no. 17 in *Appendix 3.8*), it was seen that though vouchers worth ₹ 2220 only had been passed by the Secretary for payment and a self-cheque of ₹ 2220 was drawn, ₹ 22220 was encashed from bank after manipulation. However, ₹ 7220 was entered in the payment side of the cash book against those vouchers through over-writing of entries.
- There were also instances of attempted tampering with the bank statement by using white fluid on the digit “2” and getting the statement photocopied thereafter.

Regular cross-verification of entries in the bank pass book and those in the cash book by the Treasurer/ Secretary would have detected such defalcation and prevented the malpractice from continuing for almost three years. Moreover, the above-mentioned defalcation was observed during test-check of records of the Samity pertaining only to the period starting from September 2013. Government should consider carrying out detailed investigation in respect of the periods prior to Audit test-check and to obviate possibilities of more cases of defalcation using similar *modus operandi*.

Thus, negligence of the Treasurer and Secretary of Burdwan Zilla Saksharata Samity in cross-verifying the entries in the cash book/ cheque register with the amounts actually encashed from bank facilitated defalcation of ₹ 4.40 lakh over a period of almost three years.

The matter was referred to the Government in August 2016; reply had, however, not been received (December 2016).

PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT

3.10 Defalcation of Government receipts

Block Development Officers of Gopiballavpur-II and Beldanga-I blocks did not cross-verify collection and remittance of water tax with duplicate carbon receipts and treasury schedules of remittances. This had facilitated defalcation of ₹ 10.60 lakh.

West Bengal Treasury Rules prescribe⁸³ that all moneys received by or tendered to a Government employee on account of revenue of the State should, without undue delay, be remitted in full into Government Account. The collector of such money on the behalf of the Government should issue Duplicate Carbon Receipt (DCR) against such collection and deposit the amounts so collected with the Cashier. The Cashier is to enter the amount in the receipt side of the cash book. For onward remittance of these amounts into Government account, challans are prepared in quadruplicate and initialed by the Drawing & Disbursing Officer (DDO) as a token of verification. All the copies of the challans are produced to the bank while depositing the money, of which the original one is returned to

⁸³ Rule 3.01 of West Bengal Treasury Rules, 2005.

the depositor with acknowledgement. It is the responsibility of the DDO to check and attest the corresponding entries in the cash book with reference to the counterfoil of the DCRs/ acknowledged copy of the challans which are retained as documentary support against receipt by the DDO/ remittance into treasury. At the end of each month, the DDO has to verify all such remittances with the treasury receipt schedule.

The Block Development Officer (BDO) is responsible for collection of water tax from cultivators/ users under River Lift Irrigation and Deep Tube Well Irrigation schemes. Water tax so collected is to be accounted for and remitted to the Government account by the respective cashiers on behalf of BDOs following the above procedure.

Mention was made in the C&AG's Report on the General & Social Sector for the year ended March 2015 (*vide* para 3.10) that laxity on the part of three⁸⁴ BDOs facilitated defalcation of water tax of ₹ 1.27 crore.

However, similar instances of defalcation of water tax were observed subsequently by Audit (January to June 2016) in two other Block Development Offices, as discussed in the following paragraphs.

Such recurrence was a matter of concern.

- From the records of BDO, Gopiballavpur-II, Paschim Medinipur, it was observed (June 2016) that on 36 occasions between January 2013 and September 2015, though ₹ 6.18 lakh was entered in the cash book as remittance to bank⁸⁵ with supporting challans, the same was not found in the Treasury⁸⁶ receipt schedule. Evidently, the acknowledged challans were not genuine, indicating a defalcation of ₹ 6.18 lakh. The malpractice continued undetected for more than two years as the BDO did not verify the remittances with respect to the treasury receipt schedule.
- Scrutiny (January 2016) of the records of the BDO, Beldanga-I, Murshidabad, showed that water tax of ₹ 4.42 lakh collected during 2011 and 2013 through 10 Duplicate Carbon Receipt (DCR) books, were not entered in the cashbook and hence, not remitted to Treasury/ Government Account. Regular cross-checking of entries in the receipt side of the Cash Book by the BDO with the counter foils of DCRs would have prudently arrested such malpractice, which was not done by the BDO. This led to defalcation of ₹ 4.42 lakh due to non-accounting and non-remittance of water tax.

On this being pointed out by Audit, both the BDOs accepted the facts, took steps to recover the amounts and deposited (February 2016 and August 2016) ₹ 10.60 lakh⁸⁷ in to Government Account.

The above mentioned defalcated amount had been detected by Audit only through test-check of records of a certain period. However, from the recurrences it is apprehended that there may be other cases of similar nature remaining undetected pertaining to periods or relating to BDOs not covered by Audit.

⁸⁴ Ghatal (Paschim Medinipur district), Gangarampur (Dakshin Dinajpur district) and Patrasayer (Bankura district)

⁸⁵ State Bank of India, Jhargram Branch

⁸⁶ Jhargam Treasury

⁸⁷ BDO, Beldanga-I: ₹ 4.42 lakh on 4 February 2016 deposited in to SBI, Berhampore Branch and BDO, Gopiballavpur-II: ₹ 6.18 lakh on 12 August 2016 deposited in to SBI, Jhargram Branch

Hence, it is not enough only to recover the amount reported by Audit. It calls for a further thorough investigation by the Government to detect further such instances of misappropriation of Government money. Besides, the Department may consider issuing suitable instructions to the BDOs for additional vigilance against such malpractices.

REFUGEE RELIEF & REHABILITATION DEPARTMENT

3.11 Tardy implementation of scheme for improvement of rural colonies for displaced persons

The objective of improvement of the living conditions in the rural colonies for displaced populations remained largely unachieved due to tardy implementation of a centrally assisted scheme coupled with delayed percolation of Central funds to the executing agencies. The State Government also failed to avail itself of the Central assistance of ₹ 48.10 crore.

For improvement of the standards of living of inhabitants of 258 rural colonies⁸⁸ (consisting of 0.45 lakh homestead plots) of displaced persons through various developmental works⁸⁹, the Ministry of Home Affairs (Ministry), Government of India had approved (January 2011) grant-in-aid of ₹ 79.10 crore in favour of the Refugee Relief & Rehabilitation Department (Department), Government of West Bengal on the basis of a Detailed Project Report (DPR) submitted (March 2010) by the Department. The Department had intimated (November 2010) the Ministry that it would try to develop all the targeted plots within three years subject to timely receipt of funds from the Government of India. It was stipulated that utilisation certificates (UCs) would be submitted within 12 months from the close of the financial year or within 18 months from the date of release of funds, whichever was earlier. Between March 2011 and July 2012, the Government of India credited ₹ 31 crore⁹⁰ to the State exchequer for development of 66 colonies comprising 17278 homestead plots. The Department incurred an expenditure of ₹ 30.04 crore till March 2016.

Records of the Department showed (August 2016) that the physical progress of the scheme was slow due to various deficiencies in implementation. At the request (September 2013) of the State Government and observing very slow progress, the Ministry had extended (January 2014) the scheme for a further period of two years upto March 2015. The Ministry had also sought (January 2014) the details of physical targets and milestones achieved for further release of funds. On this being furnished (February 2014) by the Department, the Ministry asked (November 2014) them to continue with the scheme with the States' own funds and claim reimbursement. The Department, however, did not execute any work using State's own funds; rather it moved (January 2015) the Ministry once again for release of ₹ 17.97 crore to execute

⁸⁸ These colonies were meant for accommodating displaced persons from the East Pakistan and Bangladesh and were situated in 11 districts namely North 24-Parganas, South 24-Parganas, Birbhum, Bardhaman, Coochbehar, Dakshin Dinajpur, Jalpaiguri, Malda, Medinipur, Murshidabad and Nadia

⁸⁹ e.g. construction of roads, conversion of sanitary latrines, construction of drainage/ sewerage systems, culverts and guard walls, supply of drinking water, etc.

⁹⁰ ₹ 1.24 lakh in March 2011; ₹ 5.01 crore in May 2011; ₹ 10.99 crore in March 2012 and ₹ 14.99 crore in July 2012

balance work covering 57 colonies. The Ministry did not accede to this proposal and no further funds were released since then. Thus, the Department failed to obtain ₹ 48.10 crore (₹ 79.10 crore approved in January 2011 minus ₹ 31 crore released) of approved Central assistance. Audit scrutiny showed that the same was attributable to tardy and deficient implementation of the scheme by the State Government as discussed in the subsequent paragraphs.

Delays in processing of proposal and release of funds: Though the GoI had approved Central assistance with strict time stipulation, there were delays in every step of processing.

The Department submitted its proposals (for ₹ 25.98 crore) to the Finance Department for release of funds 45 to 131 days after the funds had been credited in the state exchequer by the Government of India. The Finance Department in turn took 290 to 590 days in according financial sanctions to the Department for these works. The same was attributable to delay in creating approved sub-heads in the budget underscoring the lack of preparedness of the Department.

Thus, it took 296 to 722 days for the Central funds to reach the executing Department after the same had been credited to the State Government exchequer. In respect of nine colonies⁹¹, work orders were issued (December 2014 - January 2015) after lapse of 27 months from receipt of Central funds due to change in selection of colonies and preparation of updated cost estimates thereafter.

Delay in execution of the works: As per the work orders, the works were to be completed within 45 to 90 days (in most cases within 60 days). However, out of 88 work orders pertaining to 66 colonies covered under the scheme, in case of 64 work orders, execution was delayed beyond the stipulated period. In 40 cases, delay of more than three months was observed. Further analysis showed that out of 88 work orders, 49 were issued with the onset of monsoon which hampered the works due to water logging of work sites, shortage of labour, difficulty in carriage of materials, etc. Consequently, UCs had been submitted (March 2013- August 2014) to the Ministry after delays of 112 to 356 days over the specified time frame⁹².

Status of works vis-à-vis DPRs: The scheme was implemented in 66 colonies comprising 17278 homestead plots by incurring an expenditure of ₹ 30.04 crore. The table below indicated executable quantity envisaged in the DPR and actual quantity executed.

Table 3.11: Quantities of works approved under DPR vis-à-vis actual execution

Type of works	Executable quantities as per DPR	Quantities actually executed	Shortfall/ excess in execution	Percentage of shortfall
Brick pavement road	110526 sq. metre	18897 sq. metre	91629 sq. metre	18
Concrete road	93269 sq. metre	129608 sq. metre	(+) 36339 sq. metre	
Bituminous road	157730 sq. metre	148060 sq. metre	9670 sq. metre	
Total road	361525 sq. metre	296565 sq. metre	64960 sq. metre	
Sanitary latrine	6378	1	6377	100
Surface drain	51164 metre	2905 metre	48259 metre	94
Cross drain	35 metre	28 metre	07 metre	20
Culvert	94	16	78	83

⁹¹ Hanspukur, Bachahar, Nandinadaha, Kagasura, Itbandha, Sukdebhpur, Ashrafpur and Ahil in Malda district and Panuhat in Bardhaman district.

⁹² Between March 2012 and January 2014

Type of works	Executable quantities as per DPR	Quantities actually executed	Shortfall/ excess in execution	Percentage of shortfall
Tube wells	144	61	83	58
Retaining wall	958 metre	Nil	958 metre	100

While conveying its approval to the scheme, MHA stipulated that the barest minimum essential civic amenities for betterment of living conditions of displaced persons residing in these colonies were to be included in the DPR and stipulated that funds were to be utilised only for implementation of the schemes cleared by them. It would, however, be evident from the above table that two basic amenities, namely sanitary latrine and surface drain were ignored.

Results of joint physical inspection of colonies: During joint physical inspection (February-March 2016) by Audit with the departmental officials to six colonies⁹³ having 31 per cent of total plots under development, the following was observed:

- DPRs had estimated the number of plots to 5298 in those test-checked colonies, though 12489 families were actually living in those colonies. This had led to under-estimation of the requirement of road work (by 53 per cent), surface drain (by 77 per cent), cross drain (by 90 per cent), sanitary latrine (by 32 per cent) and drinking water facilities (by 80 per cent).
- Even the under-estimated quantities of works were not actually executed – shortfall in works of road, surface drains and cross drains stood at 27 per cent, 95 per cent and 85 per cent respectively. No works were undertaken at all in case of sanitary latrines, tube wells and retaining walls.
- Roads were found to be damaged owing to absence of surface/ cross drainage, retaining wall, etc., while incomplete/ poor condition of *kutchha* road and unhygienic/ dilapidated latrines was also seen in the test-checked colonies.



Lack of drainage system at Banbania colony

Distressed road due to absence of cross drainage at Krishnadebpur colony

Dilapidated latrine at Shrirampur colony

Thus, the objective of improving the living conditions in the rural colonies for displaced populations remained largely unachieved even after five years from approval of the scheme by the Government of India. The same was attributable to lack of preparedness and tardy implementation by the Refugee Relief & Rehabilitation Department coupled with delay by the Finance Department in onward release of Central funds. While a large number of colonies remained outside the purview of the scheme due to non-availing of Central assistance of

⁹³ Srirampur, Krishnadebpur, Panuhat, Champahati in Bardhaman district, Keyadanga and Bannania in North 24 Parganas district.

₹ 48.10 crore, even the grants received had limited impact in improvement of living conditions of the residents.

While accepting the audit observations, the Department attributed (July 2016) the implementation deficiencies mainly to the onset of monsoon during execution and outdated cost estimates. It was further stated that the concerned Zilla Parishads had also taken up various amenities like latrine, surface drain, etc. before commencement of works under the scheme.

The contention is not acceptable as the Department itself had been responsible for initiation of works with the onset of monsoon or for non-revision of the cost estimates. The contention that the Zilla Parishads had already taken up various development works was also not vindicated by the observations made during joint physical inspection of test-checked colonies.

TECHNICAL EDUCATION & TRAINING DEPARTMENT

3.12 *Lax implementation of Community College scheme for skill development*

Lack of initiative of the Directorate of Technical Education & Training resulted in the Community College scheme remaining a non-starter for almost three years. Further, the fate of trainees enrolled in one polytechnic remained undecided for want of valid certificate.

With a view to providing trained and skilled manpower to various emerging service sectors through short term job oriented vocational training courses, the Ministry of Human Resources Development, Government of India, had introduced a scheme⁹⁴ of vocational courses involving industry and prospective employers of the trainees. Whereas the theoretical part was to be imparted by existing technical training institutions selected under the scheme, the skill parts were to be looked after by the accredited skill knowledge providers (SKP) from the industry. The Director, Technical Education & Training (Directorate) was the nodal authority for successful implementation of the scheme in West Bengal. The selected institutions were required to sign a Memorandum of Understanding (MoU) with the SKPs in this regard, while the Council of Technical Education of the State was responsible for awarding requisite certificates under the scheme.

The All India Council of Technical Education (AICTE) had approved seven Government polytechnics⁹⁵ of West Bengal for setting up Community Colleges and released (September 2013) ₹ 4.74 crore⁹⁶ in favour of these seven polytechnics as first instalment for 2013-14.

⁹⁴ National Vocational Education Qualification Framework was introduced in April 2012. As a follow up of the scheme, National Skill Qualification Framework was notified in December 2013.

⁹⁵ BPC Institute of Technology, Nadia, Coochbehar Polytechnic, Siliguri Government Polytechnic, K.G. Engineering Institute, Bankura, Murshidabad Institute of Technology, Malda Polytechnic & Women's Polytechnic, Kolkata

⁹⁶ Out of total sanctioned amount of ₹9.48 crore. The first instalment consisted 50 per cent of the amount for fixed assets on renovation and equipment and full recurring cost for first project year of 2013-14.

Scrutiny (June 2016) of records of the Directorate and the seven selected polytechnics, however, portrayed a dismal picture of implementation of the scheme as discussed below:

- It was the responsibility of the Directorate to select industry partners as SKP from the empanelled list of SKPs of National Skill Development Corporation for successful implementation of the scheme. The Directorate, however, did not finalise the SKPs till June 2016, even after lapse of two years.
- Out of the seven selected polytechnics, five (which received ₹ 3.27 crore for the scheme *vide* **Table 3.12**) had not admitted any student under these courses till June 2016, while two (Siliguri Government Polytechnic and Women's Polytechnic, Kolkata) admitted 342 trainees in 2014-15 only.

Table 3.12: Progress in implementation of the scheme in seven selected institutions
(Amounts in ₹)

Sl. No.	Name of polytechnic	Courses offered	Funds received	Funds utilised till May 2016	Unutilised funds including bank interest, sale of form	No. of trainees enrolled		
						2013-14	2014-15	2015-16
1	BPC Institute of Technology, Nadia	1. Retail 2. Building Technology	7414166.00	0	8202519.00		Nil	
2	Coochbehar Polytechnic	1. Engine Testing 2. Building Technology	5173984.00	60	5666357.00		Nil	
3	Siliguri Government Polytechnic	1. Building Technology 2. Electronic Equipment Maintenance	6445000.00	550771.00	6563774.00	Nil	180	Nil
4	KG Engineering Institute, Bankura	1. Tourism 2. Electronic Equipment Maintenance	6308400.00	479772.00	6387709.00		Nil	
5	Murshidabad Institute of Technology	Tourism	4229166.00	0	4529816.00		Nil	
6	Malda Polytechnic	1. Farm Equipment & Machinery 2. Building Technology 3. Tourism	9533587.00	16179.00	10419530.00		Nil	
7	Women's Polytechnic, Kolkata	1. Financial Services 2. Tourism	8308400.00	8529580.00	181388.00	Nil	162	Nil
			47412703.00	9576302	41951093.00			

Source: Records of the Directorate of TET and respective Polytechnics

- It was further seen that 180 trainees were enrolled for two courses offered in Siliguri Polytechnic during 2014-15, without engaging any SKP. However, classes did not commence as of June 2016 for reasons neither on record nor intimated to Audit though called for.
- Women's Polytechnic, Kolkata, utilised services of two SKPs as per advice of the Directorate. However, no MoU was signed with those SKPs. Further, though classes were completed for 162 students enrolled in 2014-15 in that polytechnic, the examination for certification was not conducted by the West Bengal State Council of Technical Education. In the absence of valid certificates, the employability of the students remains doubtful.

As of June 2016, unutilised grant of ₹ 4.20 crore (including ₹ 36.38 lakh earned as interest and sale of form) has remained with different polytechnics for more than two years and no further grant-in-aid was released by the Ministry.

While reviewing the implementation of Community College Scheme, the Expert Committee appointed by AICTE, had recommended (November 2015) that the Community Colleges, which had zero student intake and had not utilised the grant-in-aid, might be asked to refund the grants along with interest thereon. Accordingly, five Government Polytechnics⁹⁷ of the State were asked (February 2016) to refund the unutilised amounts alongwith interest earned thereon in view of non-implementation of the scheme.

Thus, lack of initiative of the Directorate of Technical Education & Training resulted in the Community College Scheme remaining a non-starter even after lapse of almost three years from release of funds by the Ministry. As a result, Ministry's grant of ₹ 4.20 crore remained idle with polytechnics. Further, the fate of 162 trainees of Women's Polytechnic, Kolkata remained uncertain for want of valid certificate.

Accepting the fact the Directorate attributed (July 2016) the situation to absence of an operational model of the scheme, especially in respect of modalities of selection of industry partners, finalisation of syllabus/ curriculum, recurring expenses on SKPs, etc. The reply was, however, silent on whether these issues had been taken up by the Directorate with the Ministry/ AICTE. Moreover, prolonged inaction even after receipt of GoI funds and admission of trainees, who now may be facing an uncertain future, underscored inadequate planning of the Directorate for implementation of the scheme.

The matter was referred to the Government in July 2016; the reply had not been received (December 2016).

**URBAN DEVELOPMENT DEPARTMENT
(KOLKATA METROPOLITAN DEVELOPMENT AUTHORITY)**

3.13 Execution of flyover projects by Kolkata Metropolitan Development Authority

3.13.1 Introduction

Efficient and economic implementation of a construction project calls for careful overall planning, co-ordination and control of all activities starting from survey and investigation of site, arranging for encumbrance-free site for the work, etc. till the handing over of the finished construction project by the contractor to the user agency. The different stages of the activities required for construction of flyover projects are shown in *Appendix 3.9*.

As a part of infrastructure development activities, Kolkata Metropolitan Development Authority (KMDA) had taken up 31 projects relating to construction/ widening/ repair of flyover/ bridge which were either completed during 2011-16 or were under progress as of 31 March 2016. Construction related records of KMDA in respect of three major flyover projects in Kolkata, namely Parama flyover (also known as Maa flyover), Ultadanga flyover and

⁹⁷ BPC Institute of Technology Nadia, Coochbehar Polytechnic, KG Engineering Institute, Bankura, Murshidabad Institute of Technology and Malda Polytechnic

Wipro flyover⁹⁸ were scrutinised by Audit to assess the level of adherence to these statutory requirements at various stages of their implementation, especially with regard to quality control activities. The summary statistics pertaining to these projects is shown in **Table 3.13** below:

Table 3.13: Brief statistics on projects selected for audit scrutiny

(Amounts in ₹ in crore)

Particulars	Parama flyover		Ultadanga flyover	Wipro flyover	Total
Length and position of the flyover	Main flyover 4.32 km from Park Circus connector to EM bypass near Parama Island.		1.80 km from the EM bypass to Kazi Nazrul Islam Sarani	0.619 km between Wipro Building and JK Saha culvert	
Project funding authority	JNNURM (GoI, State, KMDA)		JNNURM (GoI, State, KMDA)	GoWB	
	1 st tender	2 nd tender			
Sanctioned project cost (₹ in crore)	291.66	76.23	38.02	34.21 (Revised 41.64)	440.46
Estimated cost put to tender (₹ in crore)	270.95	74.23	65.49	26.50	437.16
Main contractor	HCC	L&T	MBL	M/s Tantia Const. Ltd.	
Tender amount (₹ in crore)	317.93	74.48	68.00	29.54	489.95
Revised cost (₹ in crore)	457.33 ⁹⁹	86.69 ¹⁰⁰	65.49	41.64	651.16
Date of work order	February 2010 & April 2014	November 2012 & December 2014	February 2008	March 2008	
Stipulated time for completion (months)	30 +26	18+6	30	10	
Completion status of work as on June 2016	Excepting the west bound ramp connecting to the AJC Bose Road flyover, the work is complete		December 2010	December 2009	
Payment released to the main contractor (₹ in crore)	402.75	86.05	68.68	28.09	
Payment made to other agencies (₹ in crore)		27.63	0.87	0.28	

Apart from the above three flyover projects, a brief study was also attempted on the monitoring and quality control activities in respect of one under-construction project (*viz.* the Vivekananda Road flyover), a part of which collapsed at Posta area near the crossing of Rabindra Sarani and Kali Krishna Tagore Road in March 2016 after completion of approximately 81 *per cent* of the work. The observations arising out of the same have been discussed *vide para 3.13.9*.

KMDA adopted the schedule of rates (SOR) brought out by the Public Works Department from time to time for executing the construction projects. However, in the NIT for the works, KMDA stipulated that all designs and works should conform to the specifications, standards and codes of Indian Road Congress (IRC), specifications stipulated by the Ministry of Road Transport & Highways (MoRTH) and other relevant standards which conformed to international best practices.

⁹⁸ Selection was made from the flyover projects, construction works of which were complete. Parama flyover was the biggest flyover project implemented during the period covered under Audit; the Ultadanga flyover was selected from the view point of quality control, monitoring and supervision as some part of the flyover collapsed after the same was opened for traffic; The Wipro flyover was one of the very few works executed through item rate contract.

⁹⁹ 200.3 + 257.00 = 457.33

¹⁰⁰ 74.48 + 12.21 = 86.69

KMDA also engaged a number of private agencies as consultants for technical services like preparation of pre-bid documents, determination of eligibility criteria of contractors, field inspection, topographic survey, soil investigation, preparation of detailed design and drawing, bill of quantities (BOQ), preparation of DPR, drawing up the tender documents, preparation of technical specifications, etc. Third party quality control agencies were also appointed for checking the quality of works of various components (e.g. steelwork, welding, bearing, etc.) of works during the execution. Details of such agencies appointed by KMDA for the three works covered by Audit have been shown in *Appendix 3.10*.

Audit observations

3.13.2 Deficient documentation of activities

As a mechanism of quality assurance, guidelines on quality systems for road bridges issued by Indian Road Congress (IRC: SP 47-1998) emphasize on proper documentation of all operations and activities connected with the work and maintenance of the same at the site. The records should include details of inspections by various monitoring agencies/ authorities, approvals/ non-approvals and other daily statistical information about the progress of work, such as equipment and manpower deployed, activities carried out, materials consumed, detailed observations of the activities at site, quality tests carried out, work hindrances, visits by senior level engineers and follow-up of their instructions. These records were to be used not only for monitoring the progress of work, but also for assessing the justification for extension of time as well as for investigating into any unusual observations detected afterwards.

It was observed that the important basic records¹⁰¹ like Site Inspection Register, Check Measurement Register, Work Hindrance Register, Concrete Cube Test Register, Concrete Pouring Register, Register for Materials like reinforcement steel, cement, etc. brought to site and their consumption in work were either not maintained or not produced before Audit. In the absence of these records, all the supervision and quality control activities could not be examined by Audit.

3.13.3 Planning

3.13.3.1 Deficiencies in Detailed Project Report (DPR)

Detailed Project Report (DPR) of a bridge project should contain details of the chain of activities such as survey and investigations, selection of site, type of structure, preparation of detailed design and drawings of structural elements, detailed cost estimates, economic evaluation, quality assurance plan, implementation schedule, etc. As the DPR is the principal document that forms the basis for ensuring technical soundness of the structure and optimization of investment, it should be prepared carefully after thorough survey/ field investigations, collecting all relevant information and evaluating all possible alternatives before selecting the most effective solution both from the technical

¹⁰¹ **Registers not maintained:** *Parama flyover:* Check measurement register, Hindrance register, Inspection register, Register of observation memos raised by the Quality Control Cell. *Wipro flyover:* Hindrance Register, Pile pouring register, material consumption statement, list of technical persons deployed, etc. *Ultadanga flyover:* Hindrance register, Complaint register,

angle and from the point of view of economy. Audit observed the following deficiencies in DPR:

3.13.3.2 DPR prepared without detailed investigation

Parama flyover: In the case of Parama flyover, KMDA had appointed Consultants¹⁰² (refer **Appendix 3.10**) for various technical services such as preparation of DPR, drawing up of tender papers, evaluation of tenders, recommendation for selection of bidders, supervision of construction works, etc. Records showed that the DPR had been prepared without due diligence like detailed engineering studies of topographic survey, sub-soil investigation and underground utility survey along the site alignment, etc., which were left for a later detailed engineering stage. These activities were crucial for ascertaining the requisite design parameters, specifications, and determining the accurate quantities of materials for detailed cost estimates and for fixation of a realistic time frame for completion of the project.

It was further observed that KMDA had subsequently asked the selected contractor to prepare a detailed DPR before execution of the work for technical vetting by KMDA. However, as of June 2016, no such technically vetted DPR was prepared, though the work was nearing completion. This had compromised the accuracy of the DPR leading to time and cost over-run and consequently necessitated additional/ supplementary work as discussed later in this report (*vide para 3.13.7*).

3.13.3.3 Preparation of inflated estimates in DPR

For the Wipro flyover, a consultant (M/s Bengal CES Infratech Pvt. Ltd.) was assigned the works of preparation of DPR. The consultant had submitted the DPR (January 2008) with cost estimate of ₹ 26.88 crore and the tender was finalized at ₹ 29.54 crore. The work was completed at ₹ 28.08 crore. It was seen that rates of nine¹⁰³ items of works (which accounted for ₹ 16.66 crore out of the estimated cost of ₹ 26.88 crore) were higher with reference to Standard Data Book (SDB)¹⁰⁴ for analysis of rates of IRC and PWD SOR. Further analysis showed that the same was due to adoption of higher rate of material cost for stone materials, structural steel, etc. compared to the relevant PWD SOR and due to inclusion of water charges and electrical charges which were inadmissible in terms of the SDB guidelines. As a result, the estimate in DPR itself was inflated by ₹ 2.92 crore. It was also observed that the tender was finalized at 11.47 per cent higher than the estimates.

3.13.3.4 Infructuous expenditure due to change in plan

Two flyovers, each with 500 meter length, were planned to be constructed at Dhapa right and Dhapa left crossings to ensure unhindered traffic flow of EM bypass and included as a component of Parama Project. In accordance with the scope of the work, 29 cast-in-situ bore piles¹⁰⁵ were constructed at Dhapa right

¹⁰² BUIDL, M/s Bengal CES Infratech Pvt. Ltd., IRCLASS, Quality Service and Solutions, M/s RITES Ltd

¹⁰³ Construction of vertical pile, reinforced cement concrete of M 40 grade, structural steel work in super structure, construction of granular sub-base, etc.

¹⁰⁴ SDB provides guidelines for deriving rates for different items of work. It specifies the quantities of different constituents to be used like materials, tools & plants, etc. SDB does not include water charges for concerned items.

¹⁰⁵ The cast-in-situ bore piles are formed by drilling and then placing reinforcement and pouring concrete into the hole.

at a cost of ₹ 1.73 crore till September 2012 when KMDA decided not to construct the said flyovers on the assessment that it would be possible to tackle the traffic load at the crossing through widening of the existing bypass under BRTS¹⁰⁶ project of KMDA. The decision of the authority to omit the component from the scope of work after starting of execution thus led to an infructuous expenditure of ₹ 1.73 crore for construction of 29 cast-in-situ bored piles. The assessment of the traffic management could have been carried out before execution.

3.13.4 Design issues

Designing of products/ structures/ service modules is an important aspect of any procurement. It is important that various elements of the project are scientifically designed, following the latest practices and adhering to the principles of economy. A comparative study of designs approved by KMDA with reference to the existing standards, specifications and best practices for design of flyovers showed certain deficiencies which are discussed in the succeeding paragraphs:

3.13.4.1 Non-revision of estimate in spite of use of economical grade of steel

Among the two grades of reinforcement steel, viz. Fe 415 and Fe 500, which are used for construction of structures like bridges, flyovers, dams and high rise buildings, Fe 500 has more tensile strength¹⁰⁷ than the other. Further, the more the tensile strength of the steel used, the less would be the consumption of steel. For the same quantum of work, requirement of Fe 500 grade steel would be 83 per cent of the quantity of Fe 415 grade steel that would be required.

It is seen in audit that for Parama flyover, the consultant designed the bridge structure by using 16116 tonnes of reinforcement steel of grade Fe 415 as per the DPR. KMDA approved the DPR as prepared by the consultant and floated the tender with reference to the above DPR specifications. During the pre-bid meeting, KMDA, at the request of bidders, allowed the design to be changed with reinforcement steel grade Fe 500 in place of grade of Fe 415. However, KMDA, finalized the tender with reference to the original DPR without proportionately reducing the quantity of steel to be used and factoring in the financial impact arising out of change in the grade of steel. This had resulted in an extra expenditure of ₹ 13.36 crore (cost of 16116 MT of reinforcement steel of Grade Fe 415 minus cost of 13377 MT of Fe 500 grade steel), which was tantamount to an undue benefit to the contractor.

3.13.4.2 Deficiencies in the geometric design of flyover

Keeping in view the assessed vehicular density of the arterial corridor and the Design Standards of IRC¹⁰⁸, the corridor was required to be designed for a speed limit of 80 km per hour with carriageway width of 7.5 meters. Further, as per the DPR for the Parama flyover, a six lane (three lanes each for up and down)

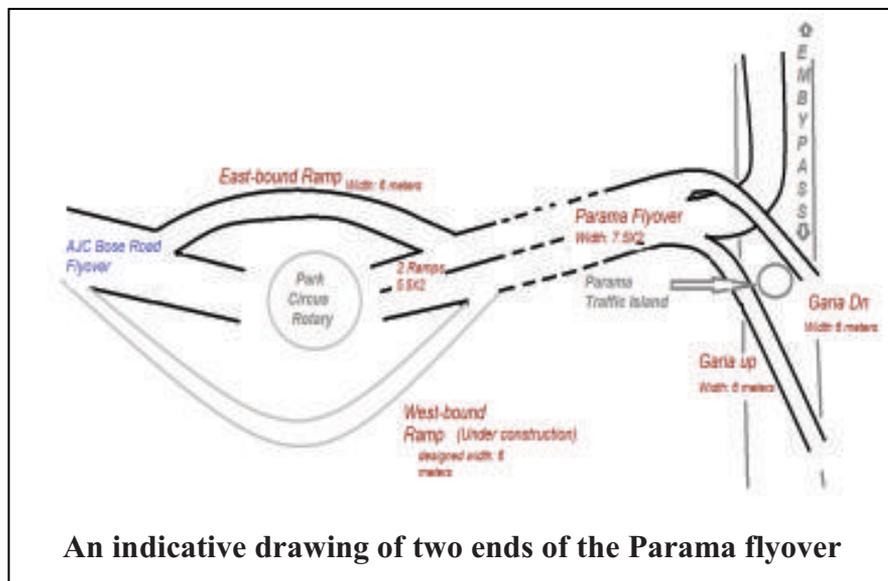
¹⁰⁶ *Bus Rapid Transit System- a scheme dedicated to widening the bye pass on either side to improve traffic mobility*

¹⁰⁷ *In terms of IRC: 21-2000, while the basic permissible stress in steel reinforcement using Fe 415 is 200 MPa, it is 240 MPa if Fe 500 is used. Further, the minimum guaranteed yield strength (0.2 per cent proof stress) conforming to IS: 1786 is 415 N/mm² for Fe 415 while it is 500 N/mm² for Fe 500.*

¹⁰⁸ *As per IRC: 86-1983 provisions, an Arterial Road with 2 lane kerbs of 7.50 meters is suitable for a design speed of 80 kms.*

corridor was required to cater to the traffic volume in the corridor after the year 2014.

It was observed that the consultant (Bengal CES Infratech) designed the four-lane corridor from Park Circus Rotary to Parama traffic island (4.235 km) with carriageway width of 2x7.5 meter with designed speed limit of 60-50 km per hour. However, width of two intermediate ramps connected to AJC Bose road



Flyover (East-bound ramp: 0.885 km and West-bound ramp: 1.103 km) and two intermediate lane ramps connected to EM Bye-pass South of Parama Island i.e Garia-Up (0.48 km) and Garia-Dn (0.988 km) have been reduced to 6.00 meters. Further, two Intermediate lane ramps have been designed with carriageway width of 5.5 meter each for access to existing Park Circus Rotary. Moreover, the curve and the slope of the corridor at Garia-Dn location are dangerously steep¹⁰⁹.

Such reduction in carriageway width at the either end of the Parama flyover and the curve reduced the traffic speed limit to 25 km per hour with congestion of vehicles at the elevated corridor. Thus, the very objective of smooth and thorough flow of traffic remained under-achieved to that extent. However, reasons for such change in designs were neither on record nor intimated to Audit though called for.

3.13.5 Consultancy services

Ensuring the correctness of the desired quantum and specification of works was primarily the responsibility of the contractors executing the works and the concerned officers (Engineer-in-charge, Superintending Engineer/ Project Managers, Chief Engineer) supervising the works. In case any consultant needed to be engaged in view of the technical and specialized nature of the job, such engagement was to have been made following the principles of transparency with clear cut mandate and accountability.

For design and implementation of flyover projects, KMDA had appointed consultants/ specialized agencies for feasibility study of projects, preparation of structural designs/ drawings/ estimates, proof checking of proposed designs and drawings, conducting quality assurance tests, etc. In this regard Audit observed the following:

- KMDA did not have any specified policy or qualifying criteria for selection of consultants and fixation of fees for various services.

¹⁰⁹ As opined by the Chief Engineer, T&T Sector, KMDA in the High Level Co-ordination Committee meeting in June 2015

- Consultants were engaged in all the three projects on an ad-hoc basis without following any transparent system of open bidding as required for awarding any Government work to obtain competent services at competitive prices. In cases of Wipro and Ultadanga flyovers, consultants were appointed only on the basis of negotiation with a single agency, whereas for Parama flyover project, limited tendering was used.
- Agreements did not explicitly state the accountability of consultants in respect of correctness of design, reasonability of estimation and economy in execution. Audit observed instances of departure from the scope of work of consultants, variation in quantities and change in designs during execution leading to cost overrun and avoidable excess payment to contractors.

3.13.6 Tendering activities

3.13.6.1 Irregular acceptance of tender at higher rates

As per prudent practice¹¹⁰, in cases of lump-sum contracts¹¹¹ where drawings and designs are to be provided by the contractor, all the architectural and structural data/ parameters necessary to work out the cost of the work, details of the functional requirements and detailed specifications thereof must be finalised before tenders are called. The tender documents must contain all these details including the schedule of quantities for various items and components of the work. Before acceptance of the tender, the tender accepting authority should assess the reasonability of tendered rates by comparing the same with justified rates¹¹² worked out on the basis of the prevailing market rates for major items. Tenders with variation beyond five *per cent*¹¹³ of the justified rates should not be accepted.

In two lump sum contracts for Parama and Ultadanga flyovers, the following were observed in audit:

- The tender inviting authority did not prepare any detailed estimate to assess the cost of the work to be executed by the contractor. In the case of Parama flyover, it broadly included nine¹¹⁴ components without adequate details of the schedule of quantities, the various stages of work and the percentage of the contract value payable for each stage to exercise proper control over payments.

¹¹⁰ Section 13.2.8 & 13.2.9 of CPWD works manual 2007

¹¹¹ The contracts where the contractors are required to quote a lump-sum amount for completing the works as per given designs, drawings, specifications and functional requirements

¹¹² Section 20.4.3.1 of CPWD works manual 2007 provided that a justification statement was to be prepared, which would contain detailed analysis of rates by taking market rates for major items with 90 per cent of the estimated cost put to tender.

¹¹³ Notification No. 46-CRC/2M-57/2008 dated 19-05-2009 of Public Works Department, Government of West Bengal

¹¹⁴ (a) 4.235 Km Four lane Flyover (2 x 7.5 m) from Park Circus to Parama Island continued up to EM Bypass; (b) Two intermediate lane ramps (2 x 6.0 m) (Up & Dn) connected to AJC Bose Flyover; (c) Two intermediate lane ramps (2 x 6.0 m) (Up & Dn) connected to South of EM Bypass at Parama Island; (d) Two pedestrian underpasses on Park Circus connector near Milan Mela and on EM Bypass south of Parama Island; (e) Two intermediate lane 300 m long each connected to Park Circus Rotary; (f) Two Flyovers (Up & Down) at Dhapa crossing for north south movement; (g) Strengthening of grade roads below the four lane elevated corridor from Park Circus Rotary to Parama Island and from Ambedkar Bridge to Bartaman office (existing footpaths and service roads) and (h) Strengthening and improvement of two lane / intermediate lane service roads footpath along both sides of Park Circus connector and EM Bypass

- Tender documents of Parama flyover did not contain any clause asking the prospective bidders to submit the detailed design and drawings, specifications, data/ parameters necessary to work out the justified cost before finalization of the financial bid. Instead, it asked (clause 36.4 of Instruction to bidder) the successful bidder to submit a DPR along with detailed BOQ, specifications, detailed drawings, etc. after award of the work. Thus, the authority had selected the contractor merely on the basis of financial offer of the lowest bidder without assessing the reasonability of the price offered with reference to the market price. Moreover, till June 2016, no DPR available with KMDA was vetted technically, as required under the PWD code.
- Further, during the tendering process for the Parama flyover, the authority had reduced the scope of the work of the contractor in respect of two¹¹⁵ components from “new construction” to “repair/ improvement of existing service/ at grade road”. However, it finalized the contract price with reference to the original estimated amount for new construction without reducing the relevant costs consequent to the reduction in the scope of work, the quantum of which was, however, not ascertainable in audit due to absence of required details and specifications.

3.13.6.2 Disqualified contractor awarded contract for Ultadanga flyover

For construction of Ultadanga flyover on item rate contract basis, KMDA had selected (April 2007) M/s Tantia Construction Limited as the technically qualified lowest bidder at ₹ 68.02 crore through a tendering process initiated in May 2006. The tender was cancelled (May 2007) on the ground of higher bid over the estimated cost (₹ 65.49 crore) even though it was higher only by 3.85 per cent which was well within the permissible limit of five per cent. A second call was invited in September 2007 which was cancelled due to participation of single qualified bidder. Without inviting any further tender in violation of the rules, KMDA finally awarded (February 2008) the work to M/s Mackintosh Burn Limited (MBL) at a lump sum negotiated price of ₹ 68 crore. Apart from this, MBL was allowed a provision of ₹ 2 crore towards cost escalation in respect of steel, cement and bitumen beyond 10 per cent of the contract price.

The negotiated financial offer of the MBL was also not assessed with reference to the quantities of materials specified in the offer. Instead of giving the competitors a level playing field and getting the best offer for the contract, KMDA awarded the contract to MBL without assessing the market price of the quantities of materials to be used for construction.

It was further observed that in the first call, MBL was technically disqualified¹¹⁶ due to its inadequate experience in similar works. Further, while the lowest bidder in the 1st call had offered to execute the super structure of the entire work

¹¹⁵ A) Reconstruction of four to six lane wide existing roads below the four lane elevated corridor from Park Circus rotary to Parama Island & along EM Bypass from Ambedkar bridge to Bartaman office along with minimum 1.5 m wide footpath.

B) Two lane / intermediate lane service roads & 1.5 m (min.) footpath shall be provided along both sides of Park Circus connector from Gobinda Khatik Road to Parama Island and both sides of EM Bypass from Ambedkar Bridge to Bartaman Office

¹¹⁶ MBL's overall score was 57.37 against qualifying marks of 70, secured 9 marks out of 20 marks on Technical Capability aspect, Had no experience to execute the Bridge/ Flyover project involving 1000 mm/ 1200 mm dia piling work

with RCC deck over steel-1 girder, KMDA allowed MBL to replace the steel-1 girder with RCC girder in superstructure up to a span of 25 m. This was done to reduce the cost of work, though use of steel-1 girder would have resulted in higher strength and longer durability of the structure as compared to RCC girder. Effectively, on the pretext of saving of ₹ 2 lakh¹¹⁷ only with respect to the lowest bid of 1st tender, KMDA had compromised on durability/ quality of super structure.

Though the mode of construction of the bridge had been changed (from steel-1 girder with RCC girder), KMDA did not assess the correctness of the quantities mentioned in the BOQ given by MBL. Comparison of quantities actually executed with those of BOQ in respect of reinforcement steel, structural steel, cement, piling work (which comprised 77 *per cent* of total work) showed that there were variations in the items by 1.81 to 15.69 *per cent* with net financial advantage given to the contractor to the extent of ₹ 1.57 crore.

Further, it was observed in audit that on receipt of General Arrangement Drawing (GAD) for steel superstructures of six curved spans¹¹⁸ including the collapsed span, MBL had intimated (on May 2009) KMDA that arrangement of the steel girder would not match the desired deck profile. However, at the direction of KMDA, MBL prepared the detailed fabrication drawing in line with the GAD already provided.

It was further observed that KMDA had appointed M/s Superintendence Company of India (Private) Ltd. (SUPIND) for third party inspection of quality control of steel superstructure of the Ultadanga flyover. SUPIND carried out the quality control work through a quality control agency namely Industrial Research & Consultancy Pvt. Ltd. (IRC). Test-check of 64 Radiographic test reports (May-June 2010) of IRC showed that on 26 occasions (41 *per cent* of the test reports) the quality of welding was not acceptable. Corrective measures/ replacement of the relevant components taken, if any, was not on record.

Audit thus observed lapses on the part of KMDA in ensuring the safe design of the structure, which was compounded by improper execution by the contractor, inadequate supervision and monitoring by KMDA.

The Ultadanga flyover was opened to traffic in January 2011. After little more than 2 years (March 2013), the deck slab along with steel girder of the span between two piers (RR 19 & RR 20) overturned on the Krishnapur Canal, causing serious injury to an individual. The bridge was renovated at an expenditure of ₹ 14.33 crore. KMDA, however, did not take any administrative action to fix the responsibility for these lapses.

3.13.7 Payment to the contractors

Payment to the contractors should be made strictly as per the terms of contract/ agreement. Any payment outside the contract agreement should have proper and specific approval of the Competent Authority.

¹¹⁷ Lowest bid price of Tantia ₹ 68.02 crore minus negotiated price of MBL ₹ 68.00 crore

¹¹⁸ LR21-LR22, LR22-LR23, LR23-LR24, LR24-LR25, RR18-RR19 and RR19-RR20

3.13.7.1 Non-recovery against unexecuted/ deleted work

In para 3.13.3.2 of this report supra, infructuous expenditure due to change in plan was noted in the case of Parama flyover. As per Clause 14.2.a of Instruction to Bidders in the tender of the flyover, in the event of reduction in the scope of work, KMDA was to deduct the amount from the contract price, on the basis of prevailing schedule of rates/ market rates at that point of time.

However, comparison of works actually executed *vis-à-vis* scope of works to be executed showed instances of non-execution of some components (worth ₹ 58.02 crore) as under:

- The scope of work included construction of two flyovers of length 500 meter each over EM Bypass at Dhapa crossing. After construction of 29 piles at Dhapa right, KMDA decided (September 2012) not to construct these flyovers and, hence, deleted the same from the scope of work. The value of the deleted item stood at ₹ 31.84 crore after deduction of piling cost of ₹ 1.73 crore.
- A length of 480 metres of elevated flyover between the pier locations P87 and P104 (railway over-bridge at 4 no. bridge, Park Circus) was originally included in the scope of work for the first phase work of the Parama flyover. This part was subsequently executed by KMDA through L&T as a part of the second phase. The value of the planned but unexecuted part of the first phase work of ₹ 16.11 crore was not deducted from the payments made to the first phase contractor (HCC).
- New two lane railway over-bridge at Park Circus in replacement of the existing old over-bridge situated to the north of the old one (length 300 meter: value ₹ 10.07 crore) was also not executed by the contractor of the first phase, but the same was not deducted from the payments made to the contractor (HCC).

Thus KMDA did not deduct any amount from the bills of the contractor, though the above-mentioned components of works worth ₹ 58.02 crore had not been executed by the Contractor.

Moreover, one more component, *viz.* two intermediate lane 300 m long each connected to Park Circus Rotary was also not executed by the contractor (HCC) though included in the scope of work. Value of this component could not be assessed in audit for want of relevant financial information. KMDA neither recovered any amount against these unexecuted components from the progressive bills of the contractor nor recorded any reason for non-recovery. It also did not offer any reason for the same, though asked by Audit.

3.13.7.2 Inadmissible payment to contractor

The project cost of the Parama flyover was estimated on the basis of specifications for Roads and Bridge works stipulated by the Ministry of Road Transport & Highways (MoRTH). Section 112.6 of these specifications stipulated that traffic safety arrangements including erection and maintenance of barricades and pile testing would be considered as incidental to the works and would be the contractors' responsibilities. The MoRTH specifications have been accepted as one of the guiding principles for these works in the bid-document. Audit, however, observed that in Parama flyover project,

- After the work-order¹¹⁹ was issued, the contractor had included a few additional items in the BOQ, viz., providing temporary barricades, initial and routine pile testing. Though the same was inadmissible under MoRTH specifications, KMDA accepted these additional items of expenditure and released ₹ 1.57 crore to the contractor.
- Further, ₹ 3.06 crore was also paid to another agency for deploying manpower for smooth flow of traffic at the work site, which was inadmissible.
- Moreover, ₹ 38.86 lakh was released to the contractor towards cost of detailed geotechnical study outside the scope of the contract, violating Clause 1.2.1 of tender document which stated that the same would be borne by the contractor.

Thus, KMDA had extended undue favour to the contractor of Parama flyover and incurred additional expenditure of ₹ 5.02 crore as discussed above.

3.13.7.3 Reimbursement made without supporting documents

In terms of contractual provisions the expenses for shifting of utilities during the execution of the work as well as related fees charged by the utility providers for approval/ clearance/ permission were to be reimbursed to the working contractor, indicating that the payment was to be released on the basis of supporting documents for actual execution and payments by the contractor. However, it was seen that in the case of Parama Flyover, the KMDA paid ₹ 6.45 crore to the contractor on account of ‘Utility shifting and permission fee of various authorities’ without obtaining the details of expenditure with supporting documents. As a result, the authenticity of the claims and payments made could not be vouchsafed in audit.

3.13.7.4 Contractor’s liability discharged by KMDA

Clause 24.2 of tender document for the first phase of work of Parama flyover stipulated that the entire cost of the vetting of design and drawing is to be borne by contractor (HCC) which was also confirmed in pre-bid meeting. Yet, KMDA issued a separate work order to another private agency (M/s Bengal CES Infratech Pvt. Ltd.) in February 2010 for scrutiny and checking of structural design and drawings, layout and other construction details submitted by the contractor for a fee of ₹ 4.20 crore. Till June 2016, ₹ 3.62 crore has been paid to that agency which was the liability of the contractor.

3.13.7.5 Security deposit released before completion of work

In terms of conditions of the work of design and construction of railway over bridge near Park Circus railway station, the authority was to retain security deposit of 10 *per cent* of the agreement value till expiry of defect liability period of 24 months from the date of completion of the work. It was observed that the security deposit produced by the contractor, L&T Ltd., had been in the form of bank guarantee, which was valid only upto February 2014. KMDA could not produce any record showing extension of the said bank guarantee or any other form of security against the incomplete works. The completion certificate for the work was yet to be issued (October 2016) and in case of any further liability on behalf of the contractor, KMDA does not have any recourse left for making the contractor discharge any such liability.

¹¹⁹ Date of work order 12 February 2010, date of submission of BOQ 15 February 2010

3.13.8 Quality control and durability issues

3.13.8.1 Deficient Quality Assurance System (QAS) for flyover

As per “Guidelines on Quality System for Roads & Bridges” (IRC: SP: 47-1998), to achieve the required level of quality of the final constructed bridge project, it is necessary for all parties (the owner, consultant, main contractor, material supplier, etc.) to institute a reliable Quality Assurance System (QAS) in the organization. The QAS should consist of Quality Policy, a Quality Assurance Manual and Quality Audit. A Quality Assurance Manual specifies the quality policy, organizational structure with their responsibilities, procedures, compliance, acceptance criteria and documentation requirements. The Quality Audit should objectively evaluate the extent of compliance with the quality systems and their effectiveness. It was, however, observed in audit that

- KMDA did not have a formally documented Quality Policy or Quality Assurance Manual and Quality Audit mechanism of its own.
- Further, essential quality-related records of flyovers were not maintained, as discussed in *para 3.13.2*.

3.13.8.2 Deficient quality monitoring

Considering the length of the flyover, span length, area of deck and material used in Parama flyover, several controls in various activities of the bridge structure was required to be adopted to ensure high quality assurance of the bridge structure. These included supervision of all construction activities of contractors by full time supervisors as well as a second independent check by owner/ consultant, besides periodic visits by the designer/ owner. Further, regular surveillance and quality audit by contractor’s qualified engineers and by owner’s supervisory representative were also necessary.

- Test-check of concrete dispatch details from batching plant and corresponding records of concrete placement in respect of 129 piles, 15 piers, 17 pier caps, and 31 deck slabs of Parama flyover revealed that during execution of 119 piles, 15 piers, 17 pier caps and 23 deck slabs, the same official (Senior Research Assistant) had simultaneously supervised the batching¹²⁰ activities at the plant site and also concrete placement¹²¹ activities at working site which were separated by a distance of four to eight kilometres. It was also seen that concrete work of eight deck slabs were not supervised by KMDA.
- Further, test-comparison of 66 entries signed by the Executive Engineer/ Assistant Engineers of KMDA in the measurement book of Parama flyover with the corresponding check-list¹²² at work site showed that only on 10 occasions out of these 66 cases, the concerned engineers had signed the site-level check-lists. Thus, 85 *per cent* of the test-checked entries in the measurement books were not supported by corresponding field level documents.

¹²⁰ Batching of concrete denotes combining of various ingredients to form concrete namely, cement, admixtures, sand, aggregate (rocks, gravel, etc.), water, slag, etc.

¹²¹ Placing of concrete is the method where concrete is poured or placed into a wooden forms with rebar set in place.

¹²² Contained in the form for request for Inspection/ Approval

- Under the scope of work in case of Parama flyover, the KMDA authorities had released payment for 1511.886 MT of structural steel works till 50th R/A bill. However, the quality inspection/ checking reports for only 823.857 MT (54 *per cent* of the quantity paid for) of structural steel done by the third party quality control agency (M/s IRCLASS) could only be produced to Audit. In the absence of any supporting records, it was not possible for audit to ascertain how the authority satisfied itself about the desired quality compliance in respect of the balance quantity of 688.029 MT.
- MoRTH specified the target mean strengths to be achieved for different concrete grades. However, test-check of 120 concrete cube test reports for piles, piers, cash barrier, deck slabs, bearing pedestals, etc. showed that in respect of 100 cubes (83 *per cent* of the cases test-checked) did not achieve the specified target mean strength. No records indicating corrective actions, if any, taken on these vital parts of the bridge structure were available.
- As per MoRTH specification, concrete cubes were to be tested on the 28th day for compressive strength in accordance with IS: 516. Test-check of 111 reports on concrete cubes of WIPRO flyover submitted by Jadavpur University (in respect of 83 nos. of piles, pier, etc.) and Quality-Control division of KMDA (on 28 deck-slabs) showed that tests had been carried out 45 days to 90 days after casting. Further, in terms of IRC specification, a minimum of 531 tests on concrete cubes were required to be conducted for 3856.78 m³ of concrete in 177 piles. Against these, only 83 tests (16 *per cent* of requirement) were conducted.

3.13.8.3 Routine pile tests to confirm quality not carried out

As per IS: 2911-1985 (Indian Standards Code of Practice for Design & Construction of Pile foundations), routine tests for piles are necessary primarily to determine the safe load on pile. Further, as per MoRTH specifications, a minimum of two *per cent* of routine pile tests are to be carried out on the constructed piles. This translates to a minimum of 32 routine pile tests to be conducted for three flyovers. Audit observed that only 18 mandatory routine tests (44 *per cent*) were carried out. Thus, there was laxity in the quality control efforts of KMDA.

3.13.9 Some other issues of significance

3.13.9.1 Collapse of an under-construction flyover

KMDA had taken up (February 2009) the work of construction of a 2.20 kilometers long flyover along the Vivekananda Road (Phase-I) from Howrah Bridge to Chitta Ranjan Avenue as a JNNURM-assisted project. The DPR for the project had been prepared by M/s Bengal CES Infratech Pvt. Ltd., while M/s Bengal Urban Infrastructure Development Pvt. Ltd. was assigned the job of preparation of Request for Proposal (RFP), drawing up the draft agreement and selection of contractor on turnkey basis. The work was awarded (February 2009) to M/s. IVRCL¹²³, a Hyderabad based construction company, on turnkey basis for ₹ 164.64 crore with completion time of 18 months. The

¹²³ *Iragavarapu Venkata Reddy Construction Limited*

third party quality control work (inspection and testing of steel structure fabrication, testing and certification of welder qualification) was assigned by KMDA to M/s IRCLASS. Sample Cube test¹²⁴ for concrete were got done from Jadavpur University by KMDA.

The work commenced in July 2009 and, as of March 2016, physical progress stood at 81 *per cent* and ₹ 128.24 crore was released to contractor (M/s IVRCL). However, on 31 March 2016, a part of the under-construction flyover (between the pier P40 to P41 and P39 to P40 near the crossing of Rabindra Sarani and Kali Krishna Tagore Road) collapsed causing death of 26 lives and damages to properties.

The Government constituted (April 2016) a screening committee involving IIT Kharagpur to assess the structural stability of the flyover and to ascertain the reason of the collapse. As reported by Chief Engineer, Area Development Sector, KMDA submitted 13 project related files to screening committee to facilitate investigation without keeping any back-up copy. Available records showed the following:

- As per IRC guidelines for quality systems for bridges (IRC SP-47), a third level proof checking was required either in-house or through third party. In the instant case, design calculations and drawings were provided by M/s IVRCL, who got the same vetted by Civil Engineering Department of Jadavpur University. However, Superintending Engineer, AD Sector released these designs and drawings for construction without the third level checking either by itself or by any third party.
- KMDA had granted extension of time to complete the work as many as nine times.
- In the absence of records relating to the selection procedure, technical qualification/ competence of the working contractor and its design consultant could not be assessed in audit.
- KMDA had appointed M/s IRCLASS as the third party quality control agency, which had quoted an abnormally low rate (₹ 6.97 lakh) as compared to its competitor, whose quoted rate was higher by 531 *per cent*.
- KMDA released payment for erection of 5377.054 MT of steel of which only 4253.34 MT of erection work had been certified by M/s IRCLASS. There was no record to indicate any quality check of 1123.714 MT of structural steel work for erection. It could not be ascertained whether the uncertified quantity of steel work (1123.714 MT) had actually been executed or there had been shortfall in quality check. It is pertinent to mention here that the entries in the MB had been made without detailed entry of physical measurement.
- A few Manufacturers' test reports on structural steel and cross verification by an independent Laboratory as produced to Audit, showed that in a batch of five test samples cross verified by KMDA, one sample had failed the quality test. The manufacturer (SAIL) had also confirmed the same on re-test.

¹²⁴ Concrete cube testing is the process by which a batch of concrete is tested for strength and durability. Series of quality assurance tests are conducted on each cubical block taken as sample from each batch of concrete used in the construction.

However, there was no record to indicate whether the batch of material was returned to the manufacturer or was used in the construction.

- Test-check of the available 271 concrete cube test (90 batches) reports for piles, pile cap, deck slabs, pedestals, etc. showed that 267 cubes (99 per cent of the cases test-checked) did not achieve the specified target mean strength. No records indicating corrective actions, if any, taken on these vital parts of the bridge structure were available.
- During the night before the collapse of the structure, the representative of KMDA had instructed the contractor to stop the work in view of problems reported at the batching plant of concrete. However, defying the instruction, the concrete work of superstructure had been cast during the day time by the agency, without any engineering staff of KMDA being present at the site.

3.13.9.2 Untested performance of Parama flyover

The main Flyover of Parama has been constructed with Class A 70 R Loading as per IRC-6-2000 for catering to daily traffic volume of 58695 vehicles including 2886 numbers of vehicles like bus, mini-bus, heavy truck, light commercial vehicles, vans, etc. The main flyover was opened to traffic in October 2015. However, immediately after opening of the flyover, heavy traffic congestion was reported and, at the instance of police, KMDA had restricted the movement of cars/ taxis only and had put up height barriers at all the entry points restricting the usage of the flyover by buses, mini buses and goods vehicles (projected figure of 750 in 2016). As a result, the objective of addressing the movement of such heavy vehicles through this corridor remained defeated and the performance of the flyover remained untested for heavy vehicles.

3.13.10 Conclusions

Audit of execution of flyover projects by KMDA has thrown lights on various areas of concern from the point of view of quality control and monitoring on activities of the contractors and consultants.

It was observed that KMDA authorities were heavily dependent on the services of the private consultants on technical matters. However, in the absence of norms/ guidelines for selection criteria of consultants, level of competence of the selected consultants was not ensured. Appointments of such consultants had also been made without following the competitive bidding process. There was also no mechanism for monitoring on the activities of the consultants and fixing up of accountability in case of under-performance.

The DPRs were often prepared without adequate ground work which necessitated midway alteration in the scope of work. Availability of encumbrance-free land was also not ensured before issuing work orders. All these factored behind delay in execution and time and cost- overrun.

There were deficiencies in contract managements also. Instances were seen where scope of work had been reduced after awarding of the contract without downward revision of contract price. In one case, contract was awarded to an agency not technically qualified enough to handle the assigned work. KMDA also extended undue financial benefit to contractors by shouldering contractors' liabilities.

Negligence in quality control work on the part of both consultant and KMDA authorities was also evident. Instances came to notice where corrective action was not taken even after adverse quality test reports.

Thus, through its indifference and lax attitude, KMDA not only failed to ensure economy in operation, but also compromised on quality of construction.

The matters were referred to the Government in October 2016; reply is, however, awaited (December 2016).

**URBAN DEVELOPMENT DEPARTMENT
(KOLKATA METROPOLITAN DEVELOPMENT AUTHORITY)**

3.14 Excess expenditure due to unjustified computation of rate

KMDA shouldered an unjustified and excess expenditure of ₹ 4.38 crore for earth work compared to PWD's Schedule of Rates.

Kolkata Metropolitan Development Authority (KMDA) had approved (March 2011) implementation of Barrackpore-Kalyani-Dum Dum Expressway road project¹²⁵ at a cost of ₹ 314.57 crore. The project was to be funded jointly by the Government of India (35 per cent), the Government of West Bengal (35 per cent) and KMDA (30 per cent). Implementation of the project under the Traffic & Transportation (T&T) Sector of KMDA commenced in September 2011 and was completed in July 2014.

KMDA follows the Schedule of Rates (SoR) of the Public Works Department (PWD). Scrutiny (April 2015) of the records (tender documents, running account bills, measurement books, etc.), however, showed that for two¹²⁶ items of works, higher rates were allowed by KMDA over those admissible under SoR of PWD as discussed below:

- The contractor had used ordinary soil excavated from borrow pits for earth work. However, the rate applicable for mixed soil¹²⁷ (₹ 40.80 per cubic meter) was taken into consideration, instead of that of ordinary soil (₹ 36.70 per cubic meter), for the basic rate of earthwork.
- Applicable carriage cost was ₹ 110 per cubic meter, as the work was executed in North 24 Parganas. KMDA, however, allowed carriage cost at the rate of ₹ 172 per cubic meter, applicable for the Darjeeling Hill area.
- As per SoR of PWD, 100 cubic meter borrow pit earth may be compacted into 92 cubic meter of compacted earth. Thus, the quantity of compacted earth should have been divided by a compaction factor of 0.92¹²⁸. Though borrow pit earth had been used for compaction, KMDA allowed

¹²⁵ From Kalyani to Dum Dum (35Kms) under the submission of Urban Infrastructure and governance of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) scheme

¹²⁶ **Tender item 5:** Earthwork in road embankment in ordinary soil to correct profile as per designed formation level with earth, obtained from land owned depositing in layers 250 mm thickness including breaking clods, dressing and compacting by power roller; etc. Complete as per specification drawing and direction of engineer in charge and

Tender item 8: Earthwork in road embankment in ordinary soil to correct profile as per design formation level with earth obtained from borrow pits lands arranged by the contractor, etc.

¹²⁷ Clay mixed with kankar, moorum, pebble, etc.

¹²⁸ 100 cubic meter of borrow pit earth=92 cubic meter of compacted earth, i.e. from 1 cubic meter of borrow pit earth, 0.92 cubic meter of compacted earth is formed and therefore compaction factor is 0.92 (0.92/1)

compaction factor of 0.87, leading to undue enhancement of final rate of earthwork.

- Cost of labour and machinery, etc. for compaction of mixed soil (₹ 17.90 *per* cubic meter) was considered instead of ₹ 17.10 *per* cubic meter applicable to that of the ordinary soil actually used.

As a result, rates of earth work included in the tender for two items were inflated by ₹ 89.11 to ₹ 89.91 *per* cubic meter in comparison to the rates admissible under SoR of PWD as detailed in *Appendix 3.11*. This way, KMDA allowed total excess payment of ₹ 4.38 crore to three contractors for execution of 5.95 lakh cubic meter of earth work (*Appendix 3.12*).

The Superintendent Engineer (T&T Sector) stated (May 2015) that though the general nomenclature of “ordinary soil” was quoted in the tender, it did not mean that the soil used was ordinary soil. Further, in respect of erroneous adoption of compaction factor it was stated that embankment earth was used and the compaction of the same was considered. The reply was not acceptable as the expression “ordinary soil” could not be utilised as a general nomenclature, as the SoR clearly differentiates between ordinary soil and mixed soil, both in terms of specifications and rates. Further, the rate analysis as well as RA bills showed that ordinary soil excavated from borrow pit was actually used for the earth work. Deviation from the compaction factor relating to ordinary soil thus lacked justification.

The matter was referred to the Government in April 2016; the reply had not been received (December 2016).

**URBAN DEVELOPMENT DEPARTMENT
(SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY)**

3.15 *Blocked expenditure on decorative lights*

Negligence on part of Siliguri Jalpaiguri Development Authority in obtaining necessary permission for works along the National Highway before issuing work order for supply and erection of decorative lights resulted in blocking of materials worth ₹ 1.72 crore for almost four years.

Siliguri Jalpaiguri Development Authority (SJDA) had decided (November 2011) to erect decorative lights along a 12 kilometres¹²⁹ long stretch of National Highway No. 31 from Darjeeling More to Airport More, under the project of beautification of Siliguri Jalpaiguri Municipal Areas.

Scrutiny of records of Chief Executive Officer (CEO), SJDA showed (September 2015) that SJDA had not taken up the matter either with the concerned National Highway Division of the Public Works (Roads) Directorate (PWD) or with the National Highway Authority of India (NHAI) before initiating the work.

¹²⁹ From Darjeeling More (573.6 Km) to Airport More (561.5 Km)

SJDA issued work order (May 2012) to an agency (Agency A) for ₹ 3.29 crore to complete the work within three months. The agency supplied the materials¹³⁰ required for the work and was paid (June 2012) ₹ 1.91 crore. SJDA moved the PWD for permission only in July 2012 *i.e.* after procurement of poles, fittings, wires, lamps, etc. worth ₹ 1.91 crore. Moreover, 4.5 kilometres stretch of road coverable under the work was still under the jurisdiction of the NHAI, as the same had not been taken over by the PWD. Neither did SJDA move the NHAI on this issue nor was any permission for the work forthcoming from PWD till April 2016. As a result, the work of erection of the poles could not be started.

SJDA's decision (April 2013) to utilise the poles for beautification of an alternative stretch of road from Medical More to Naukaghat More, Jalpaiguri also did not materialise, as only after erection of 150 poles, Agency A was blacklisted (November 2014) by SJDA in respect of some other works. Thereafter, no further progress has been achieved and the materials valued at ₹ 1.72 crore¹³¹ remained unutilised.

During joint physical verification (September 2015) of the unutilised stock by Audit along with engineering staff of SJDA, it was observed that the materials had been lying in Dry Port warehouse in open air with the possibility of deterioration.



Unused materials for decorative street lamps lying stacked for almost four years

The National Highway Division of PW Directorate intimated (May 2016) that SJDA had not been permitted to erect the street lights along the National Highway in view of proposed widening of the road.

The CEO, SJDA stated (May 2016 and August 2016) that it had taken up the work of beautification under Government decision only and that the meeting on city beautification had been held with “prior information to various departments including PWD, requesting their participation”.

The reply may be viewed with the fact that in the meeting of city beautification held in November 2011 there was no representative from the PW Directorate. However, SJDA authorities instead of taking up the issue with the PW Directorate for requisite permission, procured decorative poles and fittings leading to blocking of materials worth ₹ 1.72 crore for almost four years.

¹³⁰ Decorative three armed light pole (1657 numbers), decorative fittings (4971 numbers), CFL lamp – 18 watt fittings (4971 numbers), 1.1 kv grade 10 sq mm 4 core pvc insulated AAC case ISI marked (25000 metres)

¹³¹ Decorative three armed light pole (1528 numbers), decorative fittings (4654 numbers), CFL lamp - 18 watt fittings (4124 numbers), 1.1 kv grade 10 sq mm 4 core pvc insulated AAC case ISI marked (17500 meters)

The Department, in its reply, accepted (September 2016) that there were some communication gaps between SJDA and NHAI. It was also intimated that the SJDA Board has decided to use the decorative lights in the new stretches of the road.

**WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE
DEPARTMENT**

3.16 Wastage of rice meant for a nutritional scheme

Inaction of both District Magistrate and Women & Child Development and Social Welfare Department led to wastage of 31638.23 quintals of rice worth ₹ 1.79 crore meant for 1.63 lakh undernourished girls.

The Women & Child Development and Social Welfare (WCDSW) Department had implemented a Central scheme¹³² of “Nutrition Programme for Adolescent Girls (NPAG)” in Jalpaiguri and Purulia districts during 2005-11. The scheme *inter alia* envisaged providing six kilograms of food grains *per* month free of cost to the families of identified under-nourished adolescent girls through the Public Distribution System (PDS) channel. The Child Development Project Officer (CDPO), the block level functionary of the WCDSW Department, was to identify NPAG beneficiaries and the ration shops to cover them. The CDPO was also to assess the quantum of rice required to be allotted to the ration shops on quarterly basis. After consolidating the requirement of rice, the district authority was to arrange for distribution of the rice to the respective blocks through the distribution agent. The distribution agent was to lift the rice from the Food Corporation of India (FCI) and deliver the same to the ration (PDS) dealers. The beneficiaries were to lift the rice from the respective ration dealers. After completion of distribution of rice to the beneficiaries, the dealers were to report the same to the CDPO, who was to verify the same with documentary evidence. The NPAG scheme was merged with a new scheme *viz.* “SABLA”¹³³ in 2011-12.

Scrutiny (May 2013 and September 2015) of records of the DM, Jalpaiguri showed that during 2005-06 to 2009-10, 2,50,346 quintals of rice (worth ₹ 14.14 crore) were lifted from the FCI under NPAG through a storing-cum-distribution agent (agent), of which 2,18,121 quintals were distributed among the beneficiaries. However, the fact of short distribution was detected by the district authority only during 2010-11, which was indicative of laxity in monitoring by the CDPOs. Records further showed that the concerned agent had expressed his inability to transport a stock of 31,638.23 quintals of rice¹³⁴ (which was to cater to 1.63 lakh beneficiaries) valued at ₹ 1.79 crore lifted by him on the ground that he was yet to receive an outstanding storing/transportation charge of ₹ 24.93 lakh from the DM. Deficient monitoring by DM would also be evident from the fact that unspent scheme funds of

¹³² Fund under this scheme was provided by the Government of India on 100 per cent grant basis

¹³³ Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG), also known as SABLA, is a Centrally Sponsored Scheme launched in 2011. The scheme implemented through the ICDS functionaries.

¹³⁴ After allowing handling loss

₹ 69.94 lakh had been surrendered (March 2009) by him in the absence of any information on outstanding liabilities under NPAG.

The DM, however, had requested (April 2010) the Department, followed up by a series of communications (August 2011, January 2012, June 2012, and August 2014), for funds to clear the outstanding dues of the agent and to complete distribution of the rice lying at stock. The Departmental instruction was also sought for disposing of the undistributed rice in apprehension of damage to the same from prolonged storage. No instruction in this regard was, however, received from the Department and the rice remained in the custody of the agent for more than five years as of July 2016. The DM failed to make any effort to invoke the extant clause of the agreement with the agent, which had assigned complete responsibility on the latter to supply rice of better quality in the case of deterioration of the quality of stored rice due to prolonged storage. In June 2015, the Department instructed the DM to conduct an enquiry into the matter. The enquiry report, which was an elaboration of the above facts, was submitted by the enquiring officer only in June 2016.

During joint physical inspection of the storing-cum-distribution agent's point by Audit alongwith District Programme Officer, it was observed (September 2015) that only 1000 bags (*approx.*) of 50 kg each were lying in the godown in completely deteriorated and unusable condition.

Thus, deficient monitoring by DM, Jalpaiguri followed by inaction in invoking the enabling clause of the agreement to recover the lost quantity of rice from the storing agent led to wastage of 31,638.23 *quintals* of rice meant for 1.63 lakh undernourished girls. Indifference of the WCDSW Department was also apparent from the whole sequence of facts.

In response to observations of Audit, DM intimated (September 2016) that a process for recovery of the cost of damaged rice from the delinquent agency had been initiated and a written undertaking had been obtained from the agency for recovery of the price of damaged rice by way of adjustment of outstanding bills and security deposit.

The matter was referred to the Government in August 2016; the reply had not been received (December 2016).

GENERAL

3.17 Cash management in Government Departments

Deficient cash management by DDOs led to cash amounting to ₹ 1.70 crore not being physically available, though included in the cash balance. Non-adherence to the prescribed provisions for cash management 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.

Scrutiny of records of 27 DDOs in 14¹³⁵ districts including Kolkata showed 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 those 27 DDOs during February 2015 to January 2016, showed that ₹ 44.88 crore were physically available against aggregate closing balance of ₹ 46.58 crore as per the cash books indicating a shortage of ₹ 1.70 crore (as detailed in ***Appendix 3.13***). Of this shortage, unadjusted vouchers accounted for ₹ 16.66 lakh, undisbursed cheques not produced before Audit contributed for ₹ 4.20 lakh, while ₹ 17.89 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 ₹ 1.31 crore which was attributable to theft/ unexplained cash shortage.

Cases of non-adherence to the provisions of financial rules by DDOs have been pointed out repeatedly by Audit in earlier years. Out of the total shortage of ₹ 1.70 crore, shortage of ₹ 18.46 lakh relating to six DDOs¹³⁶ had been detected and reported in the earlier Reports of the C&AG of India. However, neither the DDOs nor the respective controlling officers could ensure recovery/ replenishment of the shortages or adjust/ settle the issues till date. Such irregularities, rather, continued indicating lack of control and monitoring.

Two DDOs¹³⁷ claimed that ₹ 4.20 lakh was in undisbursed cheques but failed to produce the cheques before Audit. One DDO¹³⁸, however, had lodged a missing complaint of undisbursed lapsed cheque amounting to ₹ 0.42 lakh with police authority.

It was observed that apart from ₹ 4.20 lakh mentioned above, these two DDOs and four other DDOs kept ₹ 45.71 lakh¹³⁹ as lapsed cheques and produced those cheques before Audit as physical cash balance. Moreover, one DDO¹⁴⁰ retained

¹³⁵ North 24 Parganas (three offices), Kolkata (five offices), South 24 Parganas (four offices), Paschim Medinipur (two offices), Howrah (two offices), Malda (three offices), one office each in Uttar Dinajpur, Dakshin Dinajpur, Murshidabad, Purba Medinipur, Purulia, Coachbehar, Darjeeling & Birbhum.

¹³⁶ Registrar, Calcutta High Court (Appellate Side), Kolkata : ₹ 10.52 lakh; Registrar, Calcutta High Court (Original Side), Kolkata : ₹ 1.03 lakh; DM, Uttar Dinajpur : ₹ 3.07 lakh; MSVP, NRS Medical College & Hospital, Kolkata : ₹ 1.79 lakh; Superintendent, Presidency Correctional Home, Kolkata : ₹ 0.77 lakh and Superintendent, Alipore Central Correctional Home, Kolkata : ₹ 1.28 lakh

¹³⁷ BDO, Bishnupur – II, South 24 Parganas and District Inspector of Schools (SE), Malda

¹³⁸ BDO, Bishnupur – II, South 24 Parganas

¹³⁹ MSVP, NRS Medical College & Hospital, Kolkata : 67 cheques amounting to ₹ 21.59 lakh; BDO, Mathurapur, South 24 Parganas : three cheques amounting to ₹ 0.54 lakh; BDO, Sonarpur, South 24 Parganas : five cheques amounting to ₹ 0.21 lakh; BDO, Bishnupur-II, South 24 Parganas : two cheques amounting to ₹ 0.70 lakh; BDO, Kharagpur-I, Paschim Medinipur: 26 cheques amounting to ₹ 2.76 lakh and DI of School (SE), Malda : seven cheques amounting to ₹ 19.91 lakh.

¹⁴⁰ BDO, Kharagpur-I, Paschim Medinipur

one lapsed demand draft of ₹ 14.69 lakh as cash balance. Since these cheques/ demand draft had lost their currency, steps need to be taken either to revalidate these lapsed cheques/ demand draft or attempts to be made to remit/ refund the amount to the proper Heads of Account/ person or authority.

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 to 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.

Kolkata
The 08 MAR 2017


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

Countersigned

New Delhi
The 10 MAR 2017


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

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
1	Backward Classes Welfare	Under Section 19 (2)
2	Civil Defence	Human Rights Commission
3	Child Development	State Legal Services Authority, West Bengal
4	Correctional Administration (erstwhile Jails)	19 District Legal Services 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	West Bengal Commission for Women
10	Higher Education	West Bengal Heritage Commission
11	Home	West Bengal Commission for Backward Classes
12	Housing	West Bengal Housing Board
13	Information & Cultural Affairs	Kolkata Metropolitan Development Authority
14	Judicial	Under section 20 (1)
15	Labour & Employment	Siliguri Jalpaiguri Development Authority
16	Law	Shriniketan Santiniketan Development Authority
17	Mass Education Extension & Library Services	Asansol Durgapur Development Authority
18	Minorities Affairs & Madrasah Education	Digha Shankarpur Development Authority
19	Municipal Affairs	Haldia Development Authority
20	Panchayats & Rural Development ²	Jaigaon Development Authority
21	Parliamentary Affairs	Burdwan Development Authority
22	Personnel & Administrative Reforms	Bhangore Rajarhat Development Authority ³
23	Planning (erstwhile Development & Planning)	New Town Kolkata Development Authority
24	Public Health Engineering	Midnapur Kharagpur Development Authority
25	Refugee Relief & Rehabilitation	West Bengal State Council of Technical Education
26	School Education	West Bengal NGRBA Programme Management Group
		West Bengal Central School Service Commission
27	Self Help Group & Self Employment	West Bengal Regional School Service Commission (Eastern)
28	Sports	West Bengal Regional School Service Commission (Western)
29	Statistics & Programme Implementation	West Bengal Regional School Service Commission (Northern)
30	Technical Education & Training	West Bengal Regional School Service Commission (Southern)
31	Tribal Development	West Bengal Regional School Service Commission (South Eastern)
32	Urban Development	
33	Women Development & Social Welfare	
34	Youth Services	

Besides above, Pr. AG (G&SS Audit) is also responsible for audit of Chief Ministers Office, Legislative Assembly Secretariat and Governors' Secretariat.

¹Excluding 63 bodies/ authorities substantially financed by the State Government and audited under Section 14 and 18 commercial/ quasi-commercial organisations

²P&RD though under Economic Sector, retained with Pr. AG for functional contiguity with PRI audit

³Wound up and merged with West Bengal Housing Infrastructure Development Corporation Limited since 2011-12, however, closing accounts is yet to be received and audited.

Appendix 1.1 (Contd.)

**Government Companies/ Corporations under the audit jurisdiction of
Pr. AG (G&SS Audit), West Bengal**

1	West Bengal Police Housing & Infrastructure Development Corporation Limited ⁴ (under section 19(1))
2	West Bengal Essential Commodities Supply Corporation Limited (under section 19(1))
3	West Bengal Film Development Corporation Limited (under section 19(1))
4	West Bengal Women Development Undertaking (under section 19(1))
5	West Bengal Housing Infrastructure Development Corporation Limited (under section 19(1))
6	West Bengal Medical Services Corporation Limited (under section 19(1))
7	Basumati Corporation Limited (under section 19(1))
8	West Bengal Swarojgar Corporation Limited (under section 19(1))
9	The Electro Medical and Allied Industries Limited (under section 19(1))
10	West Bengal Minority Development and Finance Corporation (under section 19(3))
11	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (under section 19(3))
12	West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
13	West Bengal State Warehousing Corporation (under section 19(3))
14	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
15	Director of Brick Production (Manual) (under section 13)
16	Director of Brick Production (Mechanised) (under section 13)
17	Kanchrapara Area Development Authority (under section 13)

⁴Since Kolkata State Police Housing Corporation Limited merged with West Bengal Police Housing & Infrastructure Development Corporation Limited w.e.f. 01.04.2015

Appendix 1.2
(Refer paragraph 1.5, page 4)

Statement showing department-wise and year-wise list of outstanding IRs and paragraphs

Year	Correctional Administration		Labour & Employment		Mass Education Extension & Library Services		Panchayats & Rural Development		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1979-80	0	0	0	0	0	0	1	1	01	01
1980-81	0	0	0	0	0	0	0	0	0	0
1981-82	0	0	0	0	0	0	0	0	0	0
1982-83	0	0	0	0	0	0	0	0	0	0
1983-84	0	0	0	0	0	0	0	0	0	0
1984-85	0	0	0	0	0	0	0	0	0	0
1985-86	0	0	0	0	0	0	0	0	0	0
1986-87	0	0	0	0	0	0	0	0	0	0
1987-88	0	0	0	0	0	0	0	0	0	0
1988-89	0	0	0	0	0	0	0	0	0	0
1989-90	0	0	0	0	0	0	1	1	01	01
1990-91	0	0	0	0	0	0	0	0	0	0
1991-92	0	0	0	0	0	0	0	0	0	0
1992-93	0	0	0	0	0	0	0	0	0	0
1993-94	0	0	0	0	0	0	1	1	01	01
1994-95	0	0	0	0	0	0	1	1	01	01
1995-96	0	0	1	1	0	0	2	2	03	03
1996-97	0	0	0	0	0	0	1	1	01	01
1997-98	0	0	0	0	0	0	1	1	01	01
1998-99	0	0	0	0	0	0	0	0	0	0
1999-2000	0	0	0	0	0	0	0	0	0	0
2000-01	0	0	0	0	0	0	1	1	01	01
2001-02	0	0	0	0	0	0	0	0	0	0
2002-03	0	0	0	0	0	0	0	0	0	0
2003-04	0	0	0	0	0	0	0	0	0	0
2004-05	0	0	0	0	0	0	1	1	01	01
2005-06	0	0	0	0	4	15	7	18	11	33
2006-07	0	0	2	2	4	11	7	19	13	32
2007-08	0	0	1	1	4	10	3	7	08	18
2008-09	0	0	2	2	5	28	7	21	14	51
2009-10	0	0	4	4	5	24	19	63	28	91
2010-11	1	1	1	1	2	6	8	30	12	38
2011-12	3	3	4	5	2	6	18	56	27	70
2012-13	3	4	9	14	2	3	16	54	30	75
2013-14	6	22	16	28	4	7	20	71	46	128
2014-15	8	23	34	85	8	14	42	247	92	369
2015-16	10	40	35	118	9	30	140	1011	194	1199
TOTAL	31	93	109	261	49	154	297	1607	486	2115

Appendix 1.3
(Refer paragraph 1.7, page 6)

Departments who did not submit suo-motu replies with number of paras/ reviews involved

Sl. No.	Name of the Department	Number of Paras/ reviews involved in reports for the years					Total
		Upto 1997-98	Upto 2009-12	2012-13	2013-14	2014-15	
1.	Agriculture	06	09	-	-	-	09
2.	Agriculture Marketing	-	01	-	-	-	01
3.	Animal Resources Development	-	03	-	-	-	03
4.	Backward Classes and Welfare	01	04	-	-	-	04
5.	Correctional Administration (erstwhile Jails)	-	-	-	-	01	01
6.	Commerce and Industries	-	01	-	-	-	01
7.	Co-operation	-	04	-	-	-	04
8.	Planning (erstwhile Development and Planning)	-	01	-	-	-	01
9.	Disaster Management	-	01	01*	-	01	03
10.	Finance	04	06	-	01	03 [£]	10
11.	Finance (Taxation)	-	01	-	-	-	01
12.	Fire & Emergency Services	-	-	01	-	-	01
13.	Fisheries	-	02	-	-	-	02
14.	Food and Supplies	-	02	-	-	01	03
15.	Forests	-	03	-	-	-	03
16.	Health and Family Welfare	26	51 [#]	01	03	03	58
17.	Higher Education, Science and Technology and Biotechnology	-	-	-	01	01 [¥]	02
18.	Home (Const. and Elec.)	-	02	-	-	-	02
19.	Home (Police)	-	15	01	01	-	17
20.	Home (Political)	-	01	-	-	-	01
21.	Housing	-	06	-	-	-	06
22.	Industrial Reconstruction	-	01	-	-	-	01
23.	Information and Cultural Affairs	-	04	01	01	-	06
24.	Irrigation and Waterways	26	33	-	-	-	33
25.	Labour	-	04	01	-	01	06
26.	Land and Land Reforms	-	01	-	-	-	01
27.	Mass Education Extension & Library Services	-	01	01*	-	-	02
28.	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
29.	Minorities Affairs and Madrasah Education	-	01	-	01	-	02
30.	Municipal Affairs	14	23 [#]	-	-	-	23
31.	North Bengal Development	-	-	-	-	01	01
32.	Panchayats and Rural Development	04	13 [#]	01*	01	03	18
33.	Paschimanchal Unnayan Affairs	-	01	-	-	-	01
34.	Power and Non Conventional Energy Sources	-	02	-	-	-	02
35.	Public Enterprises	-	01	-	-	-	01
36.	Public Health Engineering	-	05	-	01	01	07
37.	Public Works	-	05	-	-	-	05
38.	Public Works (Roads)	-	03	-	-	-	03
39.	School Education	-	06 [#]	01	02	-	09
40.	Sports and Youth Services	-	03	-	-	01	04
41.	Technical Education and Training and Skill Development	-	01	01	-	-	02
42.	Tourism	-	01	-	-	-	01
43.	Transport	-	01	-	-	-	01
44.	Urban Development	-	09	05 ^β	01	03	18
45.	Urban Development (Kolkata Municipal Corp.)	-	01	-	01	01	03
46.	Water Investigation and Development	01	02	-	-	-	02
47.	Women & Child Development and Social Welfare	02	06	-	01 [€]	-	07
Total		84	242	15	15	21	293

- ♣ Includes observations relating to Home (Police), Civil Defense, H& FW, Irrigation & Waterways and PHE Department also.
- £ Includes observations on Public Health Engineering, Health & Family Welfare and Agriculture Marketing Dept. also.
- * 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, Panchayats & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.
- # Includes Para No. 4.1, 4.2, 5.3, 5.5, 5.6 & 6.2 of the Audit Report on Malda district for the year 2011-12.
- ¥ Includes observations on Urban Development also.
- ♠ Includes observations on Library Services and Municipal Affairs Department also.
- ♦ Includes observations on Municipal Affairs and Finance Department also.
- β Includes observations on Land & Land Reforms, Transport and Irrigation & Waterways Department also.
- € Includes observations on School Education and Health & Family Welfare Department also.

Appendix 1.4

(Refer paragraph 1.7, page 6)

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 ungunmed 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 ungunmed 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) 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.	Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation. 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.

Audit Report (General & Social Sector), 2015-16

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
4.2.3 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>inter 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>inter 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.
3.2.1 of AR 2010-2011	12 th PAC Report 2014-15 & 2015-16	Home (Police)	Procurement of unsuitable police vehicles for extremist affected areas	The Committee <i>inter alia</i> recommended the following : The Department must meticulously examine the various operational requirements of the police forces from every essential aspect with careful consideration of the vulnerability and topography of the areas where the vehicles are required to be deployed and take views of all concerned before finalisation of any plan before proceeding on any such procurement in future. In similar cases in future, before going ahead with the procurement of such heavy vehicles, various operational aspects of the vehicles are required to be put to field test. Purchase of vehicles on 'trial basis' without sufficient tests on their suitability should not normally be resorted to.

Source: PAC Reports

Appendix 2.1.1

(Refer paragraph 2.1.6, page 9)

List of test-checked Districts with Blocks and other units

Name of district with name of district hospital/ MCH	Name of Block	Name of CHC	Name of PHC	Name of SCs
Paschim Medinipur (Medinipur Medical College & Hospital)	Salboni	Salboni RH	Godapiasal Pirakata	Madhupur SC, Sarasbedia SC, Tilaboni SC, Mandalkupi SC, Dakinsole SC and Jara SC
	Keshpur	Keshpur RH	Anandapur PHC Mohoboni PHC	Amrakuchi SC, Anandapur SC, Keshpur SC, Piasala SC, Sasaboni SC and Jagannathpur SC
	Narayangarh	Belda RH	Makrampur PHC Barakalankai PHC	Birbira SC, Pakurseni SC, Bankibazar SC, Jalhari Sankarkara SC, Deuli SC and Kushbasan SC
Murshidabad (Murshidabad Medical College & Hospital)	Jiaganj	Jiaganj BPHC	Ajimgunj PHC Lalkuthi PHC	Asanpur SC, Kurulpara SC, Benipur SC, Lalkuthi SC, Mukundabagh SC and Pirtala SC
	Burwan	Burwan RH	Panchthipu PHC Kuli PHC	Badua SC, Monaai Karidra SC, Kuli SC, Panchthupi SC, Sibrambati SC and Srihatta SC
	Lalgola	Krishnapur RH	KD para PHC Rajarampur PHC	KD para SC, Jhowbona SC, Bhagwanpur SC, Chuapukur SC, Rajarampur SC and Paikpara SC
Birbhum (Suri Sadar Hospital)	Mayureswar-I	Mallapur BPHC	Ratma PHC, Talwan PHC	Shibogram SC, Dakhingram SC, Fatehpur SC; Sekpur SC, Kamra SC and Sonj SC
	Illambazar	Illambazar BPHC	Joydeb PHC, Batikar PHC	Joydeb SC, Sugarh SC, Tarapur SC; Kurmitha SC, Batikar SC and Mongaldihi SC
	Labpur	Labpur RH	Thiba PHC, Bipratikuri PHC	Kurunnahar SC, Bunia SC, Panchpara SC; Indus SC, Nowapara SC and Tantinapara SC

Name of district with name of district hospital/ MCH	Name of Block	Name of CHC	Name of PHC	Name of SCs
Uttar Dinajpur (Raiganj District Hospital)	Raiganj	Raiganj BPHC	Bindole PHC, Durgapur PHC	Bisahar SC, Bindole SC, Balaigaon SC, Durgapur SC, Poaltore SC and Kasba SC
	Itahar	Itahar RH	Churamon PHC, Surun PHC	Gopalpur SC, Kapasia SC, Churamon SC, Surun SC, Indran SC and Kotar SC

Appendix 2.1.2*(Refer paragraph 2.1.7.9 (iii), page 16)***Idle equipments in Raiganj District Hospital valued ₹ 17.84 lakh**

Sl. No.	Name of Machine	Date of Receipt	Qty.	Book value (₹)	Lying idle since (year)
1	Analytical Balance	09.09.1999	1	64526	1999
2	Binocular Microscope	07.11.2000	1	21000	2000
3	Dry Heat Sterilizer	15.09.2001	1	42000	2001
4	ER Resuscitation Kit	29.03.2000	1	13000	2000
5	Incubator (Path)	18.02.2001	2	26500	2001
6	Labour Table	22.03.2001	3	27000	2001
7	Sigmoidoscope	06.11.2003	1	376943	2003
8	Slit Lamp	15.05.2000	1	75000	2000
9	Ventilator	08.01.2000	4	166560	2000
10	X-Ray Machine 100 MA	27.07.2002	2	476000	2002
11	Cardiac Monitor	07.09.1999	1	12576	1999
12	Tissue processor	13.03.2000	1	225000	2000
13	Distilled water steel	2003	3	39000	2003
14	Microtome	2003	2	70000	2003
15	Diathermy	08.11.2004	3	24000	2004
16	Centrifuge Machine	01.01.2008	2	50000	2008
17	Audiometer	06.05.2000	1	75000	2000
TOTAL				1784105	

Source: Information collected from the hospital

Appendix 2.1.3

(Refer paragraph 2.1.7.10, page 16)

Major drugs which were not in stock during the visit of Audit

CHCs: Halothane BP, Bupivacaine Inj IP, Frusemide Injection IP, Methylethergometrine Inj IP, Hydrocortisone Acetate Inj IP, Neostigmine Injection, Ergometrine Tablets IP, Magnesium Sulphate Injection IP Dextrose, etc. Injection IP (I.V. Solution), Sterile water for Injections IP, Hypodermic Syringe for single use-10 ml BP/ BIS, Compound Sodium Lactate Injection IP.

Availability of Drug kit for Sick Newborn and child care as per IPHS guidelines ranged between 28% -88% *per cent*. Drugs such as Diazepam Inj IP, Inj Cloxacillin, Ringer Lactate, Phenytoin, Inj Gentamycin, Inj Lasix, Inj Quinine, Inj Calcium Gluconate, Ciprofloxacin, Inj Dopamine.

Availability of other Essential Drugs as per IPHS guidelines ranged between 56%-86% *per cent*. Drugs such as Lignocaine Hydrochloride, Paracetamol Injection, Paracetamol Syrup, Promethazine HCL, Phenytoin Sodium, Clotrimazole, Gentain Violet, Dicyclomine Hydrochloride, Fluoxetine, Bisacodyl, Tab Captopril, Inj Potassium Chloride, Inj Buscopan, Inj Mannitol, Inj Anti Rabies Vaccine, Inj Anti Snake Venom (Polyvalent), etc.

Availability of other Emergency Obstetric Care Drugs kit (essential) against the state list ranged between 26%-78% *per cent*. Drugs such as Cerviprimgel, Inj Betamethasone, Inj Ampicillin + Di-cloxacillin, Cefexime, Ventouse with Sialastic Cups, Inj Sensorcain Heavy, Inj Mefentini, Inj Scoline, etc.

PHCs: Dizepam, Ampicillin, Cephalixin, Gentamycin, Amoxycillin, Methyldopa, Silver Nitret, Nystatin, Dextram, Glycerin, Ethyl Alcohol, etc. Besides that essential obstetric care drugs as per IPHS guidelines e.g. Pentazocine Inj IP, Promethazine Inj IP, Phenytoin Inj BP, Cephalixin Capsules IP, Lindane Lotion USP, Dextran 40 Inj IP were not available during the visit by Audit.

SCs: Iron & Folic Acid Tablets (IFA)- small (as per the standard provided), GV Crystals (Methyl rosanilinium Chloride BP), Zink Sulphate Disposable Tablets, USP, etc.

Appendix 2.2.1*(Refer paragraph 2.2.1, page 34)***Budget outlay and expenditure for Secondary Education during 2011-16**

Year	Revenue			Capital		
	Net provision	Actual	Excess(-)/ savings	Net provision	Actual	Excess(-)/ savings
<i>(Rupees in crore)</i>						
2011-12	7106.63	3475.37	3631.26	23.65	2.42	21.23
2012-13	7814.05	6051.46	1762.59	302.83	139.97	162.86
2013-14	8592.09	7616.65	975.44	209.71	340.07	(-) 130.36
2014-15	9434.45	8524.48	909.97	1240.60	35.94	1204.66
2015-16	10667.76	8860.22	1807.54	168.00	69.22	98.78
Total	43614.98	34528.18	9086.80	1944.79	587.62	1357.17

*Source: Appropriation Accounts of respective years.***Appendix 2.2.2***(Refer paragraph 2.2.1, page 34)***Receipt and expenditure of RMSA⁵ funds***(₹ in lakh)*

Year	Opening Balance	GoI Release	State Share	Other Receipts	Interest	Total Available Fund	Expenditure	Closing Balance
2011-12	1445.42	274.07	91.36	0.00	21.22	1832.07	63.75	1768.32
2012-13	1768.33	0	0	1.13	27.02	1796.48	1031.02	765.46
2013-14	765.46	0	0	7.83	24.10	797.39	14.79	782.60
2014-15	782.59	7544.30	2514.76	0	157.48	10999.13	3959.19	7039.94
2015-16	7039.93	1120.13	746.75	0	346.80	9253.61	7643.09	1610.52

*Source: Accounts of WBSRMSM*⁵*This does not include other components which were later integrated with RMSA*

Appendix 2.2.3

(Refer paragraphs 2.2.8.1 at page 41 & 2.2.9 at page 45)

District-wise Student Class room Ratio and Pupil Teacher Ratio

Sl. No.	Educational District name	SCR (norm-40:1)	PTR (norm-30:1)
1	Alipurduar	130	77
2	Bankura	82	44
3	Bardhaman	82	47
4	Birbhum	85	45
5	Dakshin Dinajpur	83	44
6	Darjeeling	92	41
7	Howrah	71	39
8	Hooghly	64	37
9	Jalpaiguri	101	63
10	Coochbehar	84	50
11	Kolkata	43	25
12	Malda	107	51
13	Murshidabad	128	61
14	Nadia	93	55
15	North 24 Parganas	68	40
16	Paschim Medinipur	70	38
17	Purba Medinipur	67	36
18	Purulia	93	48
19	Siliguri	96	47
20	South 24 Parganas	88	49
21	Uttar Dinajpur	127	62
	State	81	45

Source: UDISE, 2015-16

Appendix 2.3.1

(Refer paragraph 2.3.1, page 51)

Plan Capital expenditure-Budget and Expenditure

(₹ in crore)

Year	Major head of account	Budget Estimate	Release/sanction	Actual Expenditure
2011-12	4210	2.00	0.50	0.08
	4216	591.42	152.76	112.35
	Total	593.42	153.26	112.43
2012-13	4210	2.50	0.34	0.27
	4216	638.88	376.11	382.28
	Total	641.38	376.45	382.55
2013-14	4210	1.50	1.11	0.90
	4216	645.90	571.44	559.76
	5452	20.00	5.00	4.87
	Total	667.40	577.55	565.53
2014-15	4210	2.50	1.87	1.73
	4216	660.70	643.62	635.10
	5452	30.00	11.93	10.63
	Total	693.20	657.42	647.46
2015-16	4210	4.00	4.00	3.68
	4216	751.20	668.46	662.31
	5452	20.00	13.55	11.91
	Total	775.20	686.01	677.90
		3370.60	2450.69	2385.87

Source: Budget documents and appropriation accounts

Appendix 2.3.2

(Refer paragraph 2.3.7.3 (iii), page 59)

False reporting of number of houses completed in the test-checked blocks of Jalpaiguri

Name of BDO	Year	Units sanctioned	No. of cases 1 st instalment yet to be released by the BDO	No. of cases 2 nd instalment yet to be released by the BDO	Units shown as completed in the report by the DM
Mal	2014-15	150	4	39	150
	2015-16	190	35	190	155
Moynaguri	2014-15	159	1	10	158
	2015-16	200	5	0	158
Rajganj	2014-15	181	0	15	181
	2015-16	253	1	253	0
Total			46	507	802

Source: Data collected from respective blocks

Appendix 3.1
(Refer paragraph 3.2, page 76)

Name of the Central Corporations, their State Channelising Agencies and major loan schemes implemented in West Bengal

State SCAs	Targeted groups	Name of the Central Ministry and Corporations thereunder	Major loan schemes for the targeted population
West Bengal SCST Development & Finance Corporation (WBSCSTD & FC)	Scheduled Castes (SC)	Ministry of Social Justice & Empowerment	Laghu Vyavasay Yojana Loan, Medium Term Loan, Mahila Samridhhi Yojana, Micro Credit Finance
	Safai Karmacharis/ Scavengers		Micro Credit Finance Loan, Medium Term Loan, Mahila Samridhhi Yojana, Mahila Adhikarita Yojana
West Bengal Minority Development & Finance Corporation (WBMD & FC)	Scheduled Tribes (ST)	Ministry of Tribal Affairs	Medium Term Loan, Adibasi Mahila Swashaktikaran Yojana Loan
	Minority groups	Ministry of Minority Affairs	Term loan, Direct Lending Scheme/ Group Loan

Appendix 3.2

(Refer paragraph 3.2.3, page 84)

Parking of Central loan funds at the test-checked districts

District	Year	During the year		Balance in Bank Account as of March 2016
		Central loan funds received	Loans disbursed to beneficiaries	
(₹ in lakh)				
Hooghly	2011-12	183.30	159.32	23.98
	2012-13	330.63	177.03	153.60
	2013-14	360.47	247.70	112.77
	2014-15	477.59	209.86	267.73
	Total 2011-15	1351.99		
	2015-16	416.90	495.60	(-) 78.70
	Funds parked for more than a year			479.38
North 24 Parganas	2011-12	36.40	33.79	2.61
	2012-13	62.98	50.64	12.34
	2013-14	219.62	170.36	49.26
	2014-15	288.18	254.98	33.20
	Total 2011-15	607.18		
	2015-16	1035.54	674.12	361.42
	Funds parked for more than a year			97.41
Purba Medinipur	2011-12	74.88	73.84	1.04
	2012-13	229.38	156.81	72.57
	2013-14	102.76	107.18	(-) 4.42
	2014-15	534.72	126.13	408.59
	Total 2011-15	941.74		
	2015-16	793.12	525.93	267.19
	Funds parked for more than a year			477.78
Uttar Dinajpur	2011-12	338.60	279.35	59.25
	2012-13	685.19	349.05	336.14
	2013-14	72.56	272.59	(-) 200.03
	2014-15	626.68	300.67	326.01
	Total 2011 15	1723.03		
	2015-16	327.89	550.15	(-) 222.26
	Funds parked for more than a year			299.11

Appendix 3.3

(Refer paragraph 3.3, page 85)

Statement showing avoidable excess expenditure on purchase of tarpaulin

Year	Total Quantity purchased (in Pieces)	Rate per piece allowed to HPL (in ₹)	Total Amount paid to HPL exclusive of VAT (in ₹)	Weight per piece (in Kg.)	Total weight (in Kg.)	DGS&D rates (₹/Kg.)	Amount payable as per DGS&D rates (in ₹)
2013-14	650000	565.00 to 603.00	377075000.00	3.75	2437500	134.68 (119.87 + ED@ 12.36%)	328282500.00
2014-15	221500	593.00 to 603.00	132349500.00	3.75	830625	134.68 (119.87 + ED@ 12.36%)	111868575.00
	426000						
2015-16	311185	612.84 to 622.84	191713345.40	3.75	1166943.75	148.33 (131.85+ ED@ 12.5%)	173092766.44
	1031985						
Total	2640670		1589107532.80 (A)		9902512.50		1412448489.94 (B)
Excess expenditure (A-B)							176659042.86

Appendix 3.4

(Refer paragraph 3.5.1.3 (i), page 89)

List of Food Business Operators running in Purba Medinipur without food licence/ registration

Municipal/ Panchayat area	Name of the FBO	Address of food business	Item of food business	Annual turnover (₹ in lakh)
Tamralipta Municipality	Garib Nawaj Super Biriyani	Hospital More, Tamluk	Biriyani	18
	Rajlakshmi Bhandar	Sankarara, Tamluk	Muri	30
	Shankar Bhandar	-Do-	Grocery	12
	Tapan Mistanna Bhandar	-Do-	Sweetmeat	15
	Sree Durga Bhandar	-Do-	Grocery	30
	Jana Hotel & Restaurant	Hospital More, Tamluk	Cooked food	15
Kola-I GP	Jai Maa Kali	Barisha Paschim, Kolaghat	-Do-	8
	Maa Shyamashri Hotel	-Do-	-Do-	15
	Dui Bhai Fast Food Hotel & Restaurant	-Do-	-Do-	5
	Baba Dhaba	-Do-	-Do-	12
Haldia Municipality	India Hotel & Restaurant	Durgachawk, Haldia	-Do-	40
	Jamuna Sweets	Manjushree, Basudevpur, Haldia	Sweetmeat	14
	Deepika Hotel	Basudevpur, Haldia	Cooked food	15
	Prasad Sweets	-Do-	Sweetmeat	10
	Ishika Hotel & Restaurant	-Do-	Cooked food	50
Padima-I GP	Vivekananda Sweets	Old Digha, Purba Medinipur	Sweetmeat	20
	Purbasha Hotel & Restaurant	-Do-	Cooked food	70
	New Purbasha Hotel & Restaurant	-Do-	-Do-	50
	Parijat Hotel & Restaurant	-Do-	-Do-	15
	Tripti Hotel & Restaurant	New Digha, Purba Midanpore	-Do-	10
	Rozana Guest House	-Do-	-Do-	5
	Hotel Amar Digha	-Do-	-Do-	3
	New Sagar Saikat Hotel & Restaurant	-Do-	-Do-	12
	Jana Restaurant	-Do-	-Do-	8
	Sagari Hotel	-Do-	-Do-	10
	Hotel Tokyo Inn	-Do-	-Do-	6
	M-Zone Restaurant	-Do-	-Do-	10
	New Annapurna Hotel & Restaurant (AC)	-Do-	-Do-	40
	Nimantan Hotel & Restaurant (AC)	-Do-	-Do-	50
	Contai Municipality	Maity Sweets	Kumarpur, Contai	Sweetmeat
Binapani Bhandar		-Do-	Grocery	40
Ruchira		-Do-	Sweetmeat	40
Srinath Bhandar		1 No. Municipality Market, Contai	Grocery	25
Maa Karunamoyee Food Stores		Kumarpur, Contai	Grocery with Fruits	30
Promila Food Store		1 No. Municipality Market, Contai	Grocery	25
Sahoo Hotel		Kumarpur, Contai	Cooked food	15
Rupashi Bangla		-Do-	-Do-	50

Appendix 3.5

(Refer paragraph 3.5.2.1, page 93)

Shortfall in inspections of FBOs in the State

Year	No. of FBOs due for inspection			No. inspected (% of shortfall)		
	Registered	Licensed	Total	Registered	Licensed	Total
2011-12	630	101	731	133(79)	44(56)	177(76)
2012-13	20092	5590	25682	870(96)	848(85)	1718(93)
2013-14	14416	7133	21549	1075(93)	893(87)	1968(91)
2014-15	13962	6078	20040	900(94)	816(87)	1716(91)
2015-16	10538	5344	15882	1519(86)	926(83)	2445(85)

Source: Data provided by the Commissioner of Food Safety, Government of West Bengal.

Appendix 3.6

(Refer paragraph 3.7.1.2, page 101)

List of historical monuments and archaeological sites including two district museums visited by Audit in the test-checked districts

Sl. No.	Name of districts	Particulars of historical monuments/ sites visited
1	Birbhum	Five Chala Temple, Gangpur
2		Shiva Temple, Uchchkaran
3	Paschim Medinipur	Shyamaleshwar Shiva Mandir, Dantan
4		Laxmi Janardan Temple, Ajuria
5		Site Museum at Moghulmari
6	Bankura	Paschim Rarh-o-Itihascharcha Kendra
7		Acharjya Jagdish Chandra Purokirti Bhawan, Bishnupur
8	Uttar Dinajpur	Neel Kuthi, Karandighi
9		Pirpuler Dargah Raiganj
10		Islampur Zamindar Bari
11		District Museum, Uttar Dinajpur
12		Pramatheswar Mandir
13	Hooghly	Imambara Hooghly
14		Twelve Shiva Temple, Buxa
15		Shiva Temple, Harirampur
16		Danish Governor's House, Sreerampore
17		French Cemetary, Chandannagar
18		Laldighi, Chandannagar
19		Dupleix Palace Museum, Chandannagar
20	Henry Martins Pagoda	

Appendix 3.7

(Refer paragraph 3.7.5, page 105)

List of projects for which grants of 13th Finance Commission was lapsed

Sl. No.	Name of the project	Amount (₹ in lakh)	Status
1.	Conservation of Raj Rajeswara temple at Kotulpur, Hooghly	10.00	DPR was prepared but not forwarded to GOI for sanction & release of fund.
2.	Restoration of Gopal temple, Mellok, Howrah	25.00	
3.	Chandewar group of Shiva temple at Sribati, Burdwan	20.00	
4.	Conservation and Development of the temples of Radhagobinda & Radharaman at Uttar Gobindanagar, Daspur, Paschim Medinipur	32.00	
5.	Chandraketugarh site museum/ construction of building & laying of galleries	200.00	
6.	Site museum (construction of building & laying of galleries) Mangolkot in Burdwan	225.00	
7.	Conservation of ancient Mosque at Bajua-santoshpur under Goghat, Hooghly	67.00	
8.	Restoration and conservation of Charchala Temple, Aachkoda, Purulia	20.80	DPR not prepared
9.	Restoration and Conservation of Charchala temple, Khanpur, Balurghat, Dakshin Dinajpur	15.60	
10.	Restoration and Conservation of Bahin Zamindar Bari, Raiganj, Uttar Dinajpur	41.60	
11.	Restoration and Conservation of Mohanta Maszid, Goalpara, Raiganj, Uttar Dinajpur	20.80	
12.	Restoration and Conservation of Malleswar Siva Temple, Mallarpur, Suri, Birbhum	15.60	
13.	Conservation and development of Radha Gobinda Temple, Antpur, Hooghly	200.00	
14.	Restoration and Conservation of Residence of Ancient Mosque at Beliaghata Main Road, Kolkata	200.00	
15.	Production of documentary films on traditional architecture of Bengal and documentation of heritage buildings and monuments in West Bengal	150.00	
16.	Restoration and Conservation of Krishna Nath College at Berhampur, Murshidabad	200.00	
17.	Residence of Rash Behari Basu, Village – Suboldah, P.S. Jamalpur, Burdwan	5.00	
TOTAL		1448.40	

Appendix 3.8

(Refer paragraph 3.9, page 115)

List of cases where amounts debited in the bank account were more than amount entered in the cash book

Sl. No.	Self cheque no. & date	Entry made in cheque register (page no.)	Cash Book (vol. no.; page no.)	Amount shown in cheque register & cash book (₹)	Amount debited as per bank statement (₹)	Difference (₹)
SBI A/C No. 11184098301						
1	442925 dt 09.08.2014	02	Vol - 7 p/ 39	3218	23218	20000
2	278102 dt 09.12.2014	06	Vol - 7 p/ 51	1886	21886	20000
3	278115 dt 03.02.2015	07	Vol - 7, p/ 56	2067	22067	20000
4	278117 dt 18.02.2015	07	Vol - 7 p/ 58	3085	23085	20000
5	278106 dt 06.01.2015	07	Vol - 7 p/ 53	1295	21295	20000
6	278121 dt 17.03.2015	08	Vol - 7 p/ 60	2518	22518	20000
7	278135 dt 08.05.2015	09	Vol - 7, p/ 66	2805	22805	20000
8	278145 dt 03.06.2015	10	Vol - 7 p/ 68	1670	21670	20000
9	798466 dt 17.07.2015	12	Vol - 7 p/ 72	4580	24580	20000
10	937413 dt 22.09.2015	13	Vol - 7, P/ 80	4551	24551	20000
11	798474 dt 10.08.2015	13	Vol - 7, P/ 75	1800	21800	20000
12	937439 dt 08.10.2015	18	Vol - 7, p/ 85	2250	22250	20000
13	937448 dt 18.12.2015	19	Vol - 7 p/ 93	2175	22175	20000
14	937444 dt 02.11.2015	19	Vol - 7 p/ 89	1510	21510	20000
15	533931 dt 15.01.2016	21	Vol - 7 p/ 96	3480	23480	20000
16	533944 dt 28.01.2016	22	Vol - 7 p/ 100	2336	22336	20000
17	533948 dt 01.03.2016	23	Vol - 7 p/ 104	2220*	22220	20000
18	533949 dt 21.03.2016	23	Vol - 7 p/ 105	1507	21507	20000
19	533956 dt 04.05.2016	24	Vol - 7 p/ 109	3372	23372	20000
20	533957 dt 24.05.2016	24	Vol - 7 p/ 110	2367	22367	20000
SBI A/C No. 11184036875						
21	915932 dt 17.09.2013	35	Vol - 11 p/ 7	2158	22158	20000
22	915941 dt 25.10.2013	36	Vol - 11 p/ 12	2101	22101	20000
				54951	494951	440000

* Though Cheque Register showed cheque amount of ₹ 2220, Cash book figure has been tampered to ₹ 7220.00, though the sub vouchers passed for payment by the Secretary were for ₹ 2220.00 only

Appendix 3.9

(Refer paragraph 3.13.1, page 122)

Statement of various stages of implementation of a flyover project and activities linked thereto as stipulated in IRC: SP: 19-2001

Broad activities	Sequence of major activity of the Project	Sub Activity under the major activity
Planning	Pre-feasibility study and report	i) Reconnaissance and traffic estimation ii) Preliminary design iii) Approximate cost estimation iv) Pre-feasibility report
	Feasibility study and Preliminary Project report (PPR)	i) Economic profile and traffic survey ii) Preliminary topographical and limited soil survey iii) Limited pavement design studies and limited drainage studies iv) Land acquisition estimate, R & R Action Plan and Environment Screening v) Traffic projection, economic analysis and project cost estimation vi) Feasibility report
Budgeting	Administrative Approval and Expenditure Sanction (AA & ES)	i) Approval by Project Funding Authority ii) Administrative approval by Project Implementing Authority iii) Clearance of project from statutory bodies
Detailed Engineering	Detailed Engineering study	i) Detailed topographical and soil survey ii) Survey of utility services and environment management Action Plan iii) Detailed structural design and drawing iv) Detailed quantity assessment
Detailed cost Estimate		i) Analysis of rates for Items of work based on schedule of rates/ market rates ii) Detailed cost estimates for quantities at analysed rates
Preparation of DPR	Detailed Project Report(DPR)	Detailed report on the project with proposed implementation schedule and O & M
	Technical sanction and financial sanctioned	Technical sanction by competent technical authority and financial sanction by administrative authority
Tendering	Preparation of tender document	Contains details of scope of work, Bill of Quantity(B O Q), specifications, quality assurance plan, conditions of contract and terms of payment
	Issue of NIT and tendering process	i) Through wide publicity ii) Shortlisting of bidders
	Selection of contractor and award of work	Through Technical and Financial Competency of Bidders
Construction	Construction Activities	As per work programme and tender documents
	Checking of Contractor's bill and release of payment	With reference to executed quantities at tender rates and payment terms
	Completion of construction by contractor	i) Testing of work performance and commissioning ii) Issue of completion certificate

Appendix 3.10

(Refer paragraphs 3.13.1 at page 124 and 3.13.3.2 at page 125)

Statement of details of private consultants and third party quality control agencies engaged by KMDA for three flyover projects covered by Audit

(A) *Parama flyover project:*

In the case of Parama flyover, apart from the main contractors (HCC for the first contract and L&T for the second), KMDA appointed a number of consultants for various technical services. Details are shown below.

Bengal Urban Infrastructure Development Pvt. Ltd. was appointed by KMDA for services like preparation of prequalification (RFQs)/ pre-bid document including determination of eligibility criteria, preparation of technical specifications based on DPR accepted by JNNURM, drawing up of contract/ agreement documents, monitoring the progress of project execution, etc. Such appointment had been made through limited tendering.

IRCLASS was appointed as third party quality control agency for the steel structure for construction of elevated corridor from Parama Island to Park Circus. Another third party agency for inspection and quality control (**Quality Service and Solution Kolkata**) was engaged for checking of bearings of Park Circus – Parama fly over project and steel structure for construction of ROB near Park Circus.

KMDA engaged **M/s Bengal CES Infratech Pvt. Ltd.** for scrutiny and checking of structural designs and drawings, layout and other construction details which would be submitted by turnkey contractor to be engaged by KMDA. This agency would also co-ordinate with the engineers of the turnkey contractor and suggest any correction or modification if necessary.

M/s RITES Ltd. was appointed for proof checking of design, drawing and consultancy charges for viaduct portion of Park Circus ROB.

(B) *Ultadanga flyover:*

For Ultadanga flyover project, the DPR was prepared by **Bengal Integrated Infrastructure Development Limited** (a Joint Venture company of the West Bengal Industrial Development Corporation). KMDA also engaged **M/s Bengal CES Infratech Pvt. Ltd.** on the basis of single agency negotiation as a consultant for preparation of pre-qualification documents, field inspection, topographic survey, soil investigation, preparation of detailed design & drawing, bill of quantities (BOQ), drawing up tender documents, etc. The responsibility on structural stability and safety in respect of design & drawing for construction was bestowed on the consultant. Besides, **Superintendence Company of India (Private) Ltd.** was engaged by KMDA as a third party control of steel structures of the flyover.

(C) *WIPRO flyover:*

For the construction of Wipro flyover, consultants were appointed for the following services:

M/s Bengal CES Infratech Pvt. Ltd. was assigned with the works of drawing up pre-qualification documents and short listing of contractors, field investigation including topographic survey, soil investigation, detailed design & drawing and preparation of DPR and tender documents. This appointment was made on single agency negotiation basis.

M/s Indian Register of Shipping was responsible for inspection of fabrication of structural steel works including testing of workmanship on any part of the steel works, welding, testing of bearings, expansion joints, etc.

Appendix 3.11
(Refer paragraph 3.14, page 138)

Comparison of rate allowed vis-à-vis rate admissible for Tendered Item

Particulars	Tender Item (TI) 5		Tender Item(TI) 8	
	Rate allowed	Rate admissible	Rate allowed	Rate admissible
A Earth work in excavation from borrow pits, etc.	₹ 40.80/ m ³	₹36.70 / m ³	₹ 40.80/ m ³	₹36.70 / m ³
B (+) Carriage of earth over pucca road upto 5 km	₹ 172/ m ³	₹ 110/ m ³	₹ 172/ m ³	₹ 110/ m ³
C (+) Cost of land arranged by contractor	₹ 20/ m ³	₹ 20/ m ³	₹ 20/ m ³	₹ 20/ m ³
D (+) Cost of loading & unloading at destination point	₹ 58/ m ³	₹ 58/ m ³	₹ 58/ m ³	₹ 58/ m ³
E (-) For non-stacking	₹ 14.50/m ³	₹ 14.50/m ³	₹ 14.50/m ³	₹ 14.50/m ³
F Net (A+B+C+D-E)	₹ 276.30	₹ 210.20	₹ 276.30	₹ 210.20
G Compaction factor considered	0.87	0.92	0.87	0.92
H Cost after adjusting compaction factor (F x 1/G)	₹317.59/m ³	₹ 228.48/ m ³	₹317.59/m ³	₹ 228.48/ m ³
I (+) Cost of labour, T&P Machineries for item 8(a)	₹17.90/m ³	₹ 17.10/m ³		
(+) Cost of labour, T&P Machineries for item 9(a)			₹61.60	₹ 61.60/m ³
J Final rate (H+I)	₹335.49/m ³	₹245.58/m ³	₹379.19/m ³	₹290.08/m ³
K Difference in rate		₹89.91/m ³		₹ 89.11/m ³

“Earthwork in road embankment in ordinary soil to correct profile as per designed formation level with earth, obtained from land owned depositing in layers 250 mm thickness including breaking clods, dressing and compacting by power roller, etc. Complete as per specification drawing and direction of engineer in charge”

“Earthwork in road embankment in ordinary soil to correct profile as per design formation level with earth obtained from borrow pits lands arranged by the contractor, etc.”

Appendix 3.12
(Refer paragraph 3.14, page 138)
Excess payment made to contractors due to adoption of inflated rates on earth work

Name of contractor	Executed Quantity	
	Tender Item No.5 (Inflated rate Rs 89.91) <u>Actual excess taking into contractual agreement</u> <i>Executed qty Inflated rate less Contractual agreement</i>	Tender Item No.8 (Inflated rate ₹ 89.11) <u>Actual excess taking into contractual agreement</u> <i>Executed qty Inflated rate less Contractual agreement</i>
M/s Naveen Merico Engg. Co. Pvt. Ltd.	29690.230 cubic meter Excess Bill: ₹ 2669449 less 24.51 per cent	₹ 2015167
M/s B. D. M. Enterprise (J.V)	15782.279 cubic meter Excess Bill: ₹1418985 less 24.33 per cent	₹1073746
M/s Rajpath Contractors and Engineers Ltd.	13252.879 cubic meter Excess Bill: ₹1191566 less 16.80 per cent	₹ 991383
M/s Rajpath Contractors and Engineers Ltd	NIL	NIL
M/s Rajpath Contractors and Engineers Ltd	20051.551 cubic meter Excess Bill: ₹ 1802835 less 16.80 per cent	₹1499959
Three contractors	Total 78776.939 cubic meter under tender item no. 5	₹ 5580255
		Total 516116.133 cubic meter under tender item no. 8
		Grand Total
		₹ 38264602
		₹ 43844857

Appendix 3.13
(Refer paragraph, 3.17, page 142)

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	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Backward Classes Welfare Department									
1.	District Welfare Officer, Backward Classes Welfare, Coochbehar	21.07.2015	205760.00	81514.00	124246.00	0.00	0.00	124246.00	0.00
2.	Project Officer-cum-District Welfare Officer, Dakshin Dinajpur	02.06.2015	172830.00	170262.00	2568.00	2568.00	0.00	0.00	0.00
Correctional Administration Department									
3.	Superintendent, Presidency Correctional Home, Alipore, Kolkata	01.04.2015	5747927.74	5671311.49	76616.25	0.00	76616.25 (since 1986-2005)	0.00	0.00
4.	Superintendent, Alipore Central Correctional Home, Kolkata	01.10.2015	2924977.93	2630909.93	294068.00	294068.00	0.00	0.00	0.00

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	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Health and Family Welfare Department									
5.	MSVP, NRS Medical College & Hospital, Kolkata	05.10.2015	4367512.00	4188259.00 ⁶	179253.00	0.00	0.00	179253.00 (since 1983)	0.00
6.	MSVP, Murshidabad Medical College & Hospital, Murshidabad	26.02.2015	830641.00	673099.00	157542.00	157542.00 (more than 30 years)	0.00	0.00	0.00
7.	Superintendent, Deben Mahato (Sadar) Hospital, Purulia	08.12.2015	60045.00	40045.00	20000.00	0.00	20000.00	0.00	0.00
Higher Education Department									
8.	Principal, Jhargram Raj College, Paschim Medinipur	18.08.2015	14093498.86	2937801.59	11155697.27	0.00	0.00	11155697.27	0.00
9.	Principal, Haldia Government College, Purba Medinipur	10.09.2015	5863.00	0.00	5863.00	0.00	0.00	5863.00 (theft in 1992)	0.00
Judicial Department									
10.	Registrar General, Original Side, Calcutta High Court, Kolkata	16.11.2015	690334.30	575179.85	115154.45	22303.00	92851.45 (prior to 2003)	0.00	0.00
11.	Registrar General, Appellate Side, Calcutta High Court, Kolkata	07.12.2015	1918887.00	867067.00	1051820.00	0.00	698361.00 (during 2013-15)	353459.00 (since 2010-11)	0.00

⁶Includes 67 Lapsed cheques of ₹ 21.59 lakh

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	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
12.	ACJM, Diamond Harbor, South 24 Parganas	17.07.2015	635823.00	632148.00	3675.00	0.00	0.00	3675.00	0.00	
Panchayats and Rural Development Department										
13.	DM, Uttar Dinajpur	11.05.2015	3345984.00	2697788.00	648196.00	0.00	648196.00	0.00	0.00	
14.	DM, Howrah	28.10.2015	43023411.00	43009161.00	14250.00	14250.00	0.00	0.00	0.00	
15.	BDO, Sankrail, Howrah	03.08.2015	57356118.44	57203673.44	152445.00	56445.00 (since 1998-99)	0.00	96000.00 (theft in March 2002)	0.00	
16.	BDO, Matigara, Darjeeling	18.01.2016	48359371.70	48176997.70	182374.00	112476.00	69898.00 (during 2010-15)	0.00	0.00	
17.	BDO, Mayureswar, Birbhum	20.08.2015	21923817.34	21905169.34	18648.00	0.00	0.00	18648.00 (theft in June 2004)	0.00	
18.	BDO, English Bazar, Malda	12.08.2015	678952.00	553536.00	125416.00	124472.00	944.00	0	0.00	
19.	BDO, Chanchol – II, Malda	12.06.2015	65643581.05	65604061.05	39520.00	2200.00	0.00	37320.00	0.00	
20.	BDO, Mathurapur, South 24 Parganas	04.01.2016	87056548.61	86123559.61 ⁷	932989.00	654081.00	0.00	278908.00	0.00	
21.	BDO, Bagda, North 24 Parganas	13.01.2016	12029560.57	11846921.97	182638.60	0.00	182638.60 (during May 2014 to December, 2015)	0	0.00	
22.	BDO, Basirhat – II, North 24 Parganas	28.10.2015	14034439.00	13972911.00	61528.00	28105.00	0.00	33423.00	0.00	

⁷Includes three Lapsed Cheques of ₹ 0.54 lakh

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	Unauthorised advance from undisbursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undisbursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
23.	BDO, Sonarpur, South 24 Parganas	22.06.2015	2346981.00	2268663.00 ⁸	78318.00	78318.00	0.00	0.00	0.00
24.	BDO, Sandeshkhali – I, North 24 Parganas	04.01.2016	19943761.79	19142961.79	800800.00	0.00	0.00	800800.00	0.00
25.	BDO, Bishnupur – II, South 24 Parganas	24.07.2015	14966314.00	14805316.00 ⁹	160998.00	118998.00	0.00	0.00	42000.00
26.	BDO, Kharagpur-I, Paschim Medinipur	15.07.2015	39079569.00	39045627.00 ¹⁰	33942.00	0.00	0.00	33942.00	0.00
School Education Department									
27.	District Inspector of School (SE), Malda	11.05.2015	4369185.00	3991685.00 ¹¹	377500.00	0.00	0.00	0.00	377500.00
TOTAL			465811694.33	448815628.76	16996065.57	1665826.00	1789505.30	13121234.27	419500.00

⁸Includes 5 Lapsed Cheques of ₹0.21 lakh

⁹Includes Lapsed Cheques of ₹0.70 lakh

¹⁰Includes 26 Lapsed Cheques of ₹2.76 lakh and One Lapsed Demand Draft of ₹14.69 lakh

¹¹Includes Seven Lapsed Cheques of ₹19.91 lakh

LIST OF ABBREVIATIONS USED IN THE REPORT

Abbreviation	Full form
AA & ES	Administrative Approval and Expenditure Sanction
AAS	Atomic Absorption Spectrophotometer
ACS	Additional Chief Secretary
ADM	Additional District Magistrate
AICTE	All India Council of Technical Education
AIIS	American Institute of Indian Studies
AIIs	Additional Inspectors of Schools
AMSY	Adibasi Mahila Swashaktikaran Yojan
ANM	Auxiliary Nursing Midwife
AOs	Adjudicating Officers
APL	Above Poverty Line
APLAC	Asia Pacific Laboratory Accreditation Co-operation
ASHA	Accredited Social Health Activists
ASI	Archaeological Survey of India
AWP&B	Annual Work Plan & Budget
BCC	Behavioural Change Communication
BCG	Bacille Calmette Guerin
BCW	Backward Classes Welfare
BDO	Block Development Officer
BEmOC	Basic Emergency Obstetric Care Centres
BIS	Bureau of Indian Standards
BMOH	Block Medical Officer of Health
BOQ	Bill of Quantity
BPHC	Block Primary Health Centre
BSU	Blood Storage Unit
CAST-EI	Centre for Archaeological Studies & Training, Eastern India
CCH	Central Correctional Homes
CCTV	Closed Circuit Television
CDPO	Child Development Project Officer
CEmOC	Comprehensive Emergency Obstetric Care Centres
CEO	Chief Executive Officer
CFL	Compact Fluorescent Lamp
CH	Correctional Home
CHC	Community Health Centres
CLF	Central Laboratory (Food)
CMOH	Chief Medical Officer of Health
CONFED	West Bengal State Consumers' Co-operative Federation Limited
COSA	Computerisation of Salary Account
CPWA	Central Public Works Account

CSC	Community Service Centre
CWSN	Children with Special Need
DBT	Direct Benefit Transfer
DCR	Duplicate Carbon Receipt
DCU	District Control Unit
DD&PHL	District Diagnostics & Public Health Laboratory
DDO	Drawing & Disbursement Officer
DDO	Drawing & Disbursing Officer
DGS&D	Director General, Supplies & Disposal
DIs	District Inspectors of Schools
DISE	District Information System for Education
DLP	Defect Liability Period
DM	District Magistrate
DOs	Designated Officers
DPL	Double the Poverty Line
DPOs	District Project Officers
DPR	Detailed Project Report
DPT	Diphtheria-Pertussis-Tetanus
DQAC	District level Quality Assurance Committee
DWC	District Welfare Committee
DWO	District Welfare Officer
Dy. CMOH	Deputy Chief Medical Officer of Health
ED	Excise Duty
F&S	Food & Supplies
FBOs	Food Business Operators/ Food Business Organisations
FC	Finance Commission
FCI	Food Corporation of India
FLRS	Food Licensing and Registration System
FRU	First Referral Unit
FSOs	The Food Safety Officers
FSSAI	Food Safety & Standards Authority of India
FTL	Food Testing Laboratory
GDA	General Duty Attendants
GER	Gross Enrolment Ratio
GLC	Gas-Liquid Chromatography
GNM	General Nursing Midwife
GoI	Government of India
GPs	Gram Panchayats
GTA	Gorkhaland Territorial Administration
H&FW	Health & Family Welfare
HIG	High Income Group

HIV	Human Immunodeficiency Virus
HMS	Hostel Monitoring System
HPL	Haldia Petrochemicals Limited
HPLC	High Performance Liquid Chromatography
I&CA	Information & Cultural Affairs
IAY	Indira Awas Yojana
ICDS	Integrated Child Development Scheme
ICT	Information & Communication Technology
ICTCs	Integrated Counselling and Treatment Centres
ID	Identity Document
IDEA	Interactive Data Extraction and Analysis
IEC	Information, Education and Communication
IFA	Iron Folic Acid tablets
IFFCO	Indian Farmers' Fertiliser Co-operative
IFMS	Integrated Financial Management System
ILAC	International Laboratory Accreditation Co-operation
INC	Indian Nursing Council
IPGMER	Institute of Post Graduate Medical Education & Research
IPHS	Indian Public Health Standard
IS	Indian Standards
ISI	Indian Standards Institute
IT	Information Technology
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
JSSK	Janani Shishu Suraksha Karyakram
JSY	Janani Suraksha Yojana
KMC	Kolkata Municipal Corporation
KMDA	Kolkata Metropolitan Development Authority
KPI	Key Performance Indicators
LDC	Lower Division Clerk
LDPE	Low-Density Polyethylene
LIG	Low Income Group
LVY	Laghu Vyavasay Yojana
MAMED	Minority Affairs & Madrasah Education Department
MCH	Medical College & Hospital
MCI	Medical Council of India
MDR	Maternal Death Review
MHRD	Ministry of Human Resources Development
MIG	Middle Income Group
MMU	Mobile Medical Unit
MO	Medical Officer
MoRD	Ministry of Rural Development

MoU	Memorandum of Understanding
MRA	Mutual Recognition Arrangement
MS SQL	Microsoft Structured Query Language
MSVP	Medical Superintendent cum Vice Principal
MSY	Mahila Samridhi Yojana
MTP	Medical Termination of Pregnancy
NAAC	National Assessment and Accreditation Council
NABL	National Accreditation Board for Testing and Calibration Laboratories
NABL	National Accredited Board for Testing and Calibration Laboratory
NACO	National Aids Control Organisation
NBA	National Board of Accreditation
NBCC	New Born Care Corners
NER	Net Enrolment Ratio
NGO	Non-government Organisation
NHAI	National Highway Authority of India
NHM	National Health Mission
NHRC	National Human Rights Commission
NIC	National Informatics Centre
NIT	Notice Inviting Tender
NMDFC	National Minorities Development & Finance Corporation
NPAG	Nutrition Programme for Adolescent Girls
NQAP	National Quality Assurance Programme
NQM	National Quality Monitor
NRHM	National Rural Health Mission
NSFDC	National Schedule Castes Finance & Development Corporation
NSKFDC	National Safai Karmacharies Finance & Development Corporation
NSSO	National Sample Survey Organisation
NSTFDC	National Schedule Tribes Finance & Development Corporation
NUEPA	National University of Educational Planning & Administration
NY	Nischoy Yan
O&M	Operation and Maintenance
OASIS	Online Application for Scholarship in Studies
OBC	Other Backward Classes
OPD	Out Patient Department
OSCAR	Online Application for Issuance of Caste Certificate
OSD	Officer on Special Duty
OT	Operation Theatre
P&RD	Panchayats and Rural Development
PAB	Project Approval Board
PC	Personal Computer

PDS	Public Distribution System
PF	Provident Fund
PFA	Prevention of Food Adulteration
PHC	Primary Health Centre
PHE	Public Health Engineering
PHED	Public Health Engineering Department
PLA	Personal Ledger Account
PMS	Project Monitoring System
PNC	Post-natal care
PO-DWO	Project Officer-cum-District Welfare Officer
PPP	Public Private Partnership
PPR	Preliminary Project report
PPSWOR	Probability Proportional to Size Without Replacement
PRHE	Public Rental Housing Estates
PRIs	Panchayati Raj Institutions
PSU	Public Sector Undertaking
PTA	Parents Teachers Association
PTR	Pupil Teacher Ratio
PW	pregnant women
PWD	Public Works Department
PWSS	Piped Water Supply Scheme
QSE	Quality System Essentials
R&D	Research and Development
RCH	Reproductive & Child Health
RDBMS	Relational Database Management System
RE	Revised Estimate
RFSL	Regional Forensic Science Laboratory
RFTL	Regional Food Testing Laboratory
RGSEAG	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
RH	Rural Hospital
RHE	Rental Housing Estates
RIDF	Rural Infrastructure Development Fund
RITES	Rail India Technical and Economic Service
RKS	Rogi Kalyan Samiti
RKVY	Rashtriya Krishi Vikas Yojana
RMS Mission	Rashtriya Madhyamik Siksha Mission
RMSA	Rashtriya Madhyamik Siksha Abhiyan
RTI	Reproductive Tract Infections
SBA	Skilled Birth Attendant
SBI	State Bank of India

SBTC	State Blood Transfusion Council
SC	Sub-Centre/ Scheduled Caste
SCA	State Channelized Agency
SCR	Students Classroom Ratio
SDH	Sub-Divisional Hospital
SDO	Sub-Divisional Officer
SE	Superintending Engineers/ School Education
SECC	Socio Economic and Caste Census
SED	School Education Department
SFSL	State Forensic Science Laboratory
SGH	State General Hospitals
SHG	Self Help Group
SHSDP	State Health System Development Project
SIs	Sub- Inspectors of Schools
SJDA	Siliguri Jalpaiguri Development Authority
SKP	Skill Knowledge Providers
SLEC	State Level Empowered Committee
SLSC	State Level Standing Committee
SLSSC	State Level Scheme Sanctioning Committee
SMC	Siliguri Municipal Corporation
SMDC	School Management and Development Committee
SNCU	Sick Neo-natal Care Unit
SOP	Standard Operating Procedure
SOR	Schedule of Rate
SP	Superintendents of Police
SPD	State Project Director
SPMU	State Programme Management Unit
SQAC	State level Quality Assurance Committee
SQAU	State Quality Assurance Unit
SQM	State Quality Monitor
SRSWOR	Simple Random Sampling Without Replacement
SSA	Sarva Siksha Abhiyan
SSKM	Seth Sukhlal Karnani Memorial
ST	Scheduled Tribe
STI	Sexually Transmitted Infections
SWSM	State Water and Sanitation Mission
T&T	Traffic & Transportation
TD	Tribal Development
TMT	Thermo Mechanically Treated
TPC	Total Protein Content
TT	Tetanus Toxoid

UC	Utilisation Certificate
UDISE	Unified District Information System for Education
UG	Under Graduate
UIT	University Institute of Technology
UPS	Uninterrupted Power Supply
USB	Universal Serial Bus
USG	Ultrasonography
V&MC	Vigilance & Monitoring Committees
VAT	Value Added Tax
VC	Vice Chancellor
VH&SNC	Village Health & Sanitation and Nutrition Committee
VLE	Village Level Entrepreneur
WBFR	West Bengal Financial Rules
WBHIDCO	West Bengal Housing Infrastructure Development Corporation Limited
WBMD & FC	West Bengal Minority Development & Finance Corporation
WBPCB	West Bengal Pollution Control Board
WBPHL	West Bengal Public Health Laboratory
WBSCSTD & FC	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporations
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSPHCL	West Bengal State Police Housing Corporation Limited
WBSR	West Bengal Service Rule
WBSRDA	West Bengal State Rural Development Agency
WBTR	West Bengal Treasury Rules
WBUHS	West Bengal University of Health Sciences
WCD&SW/ WCDSW	Women and Child Development and Social Welfare

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