सत्यमेव जयते

Report of the Comptroller and Auditor General of India on General and Social Sector for the year ended March 2012

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Government of West Bengal

Report No. 4 of 2013

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Comptroller and Auditor General of India
on
General and Social Sector

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Preface

1. This Report on the audit of expenditure incurred by the Government of West Bengal has been prepared for submission to the Governor under Article 151 of the Constitution.

2. This Report covers significant matters arising out of the Compliance and Performance Audit of various Departments and Autonomous Bodies under the General and Social Sector.

3. The Report starts with an introductory Chapter outlining the profile of audited entities, audit mandate, planning and extent of audit and profile of the General and Social Sector Departments under the audit jurisdiction of Principal Accountant General (General & Social Sector Audit), West Bengal. Chapter 2 of the Report covers Performance Audit, while Chapter 3 discusses significant findings emerging from Compliance Audit. Chapter 4 includes the findings arising out of the Chief Controlling Officer based audit of Backward Classes Welfare Department.

4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2011-12 have also been included wherever necessary.

5. Audit observations on the Annual Accounts of the Government, Economic Sector Departments, Revenue Receipt of the State Government and statutory Corporations/Government Companies would form part of separate volumes of Reports, namely Report on the State Finances, Report on Economic Sector, Revenue Receipts Report and Commercial Audit Report respectively. Besides above, one report on District centric Audit of Malda is being published separately as a stand-alone volume.

Chapter 1

Overview of the General and Social Sectors

Chapter 1 : Overview of the General and Social Sectors

1.1 About this Report

With an aim to integrate audit effort and present a sector based perspective, restructuring of the Comptroller and Auditor General (C&AG)'s audit arrangement in respect of Government of West Bengal took place with effect from April 2012. Audit of Government offices, special purpose agencies, local bodies, parallel bodies, Public Sector Undertakings etc. are integrated into suitable sectoral audits, such as 'Social', 'Economic', 'General' and 'Revenue'.

Accordingly, this year onwards, Audit Reports covering sector-wise State Government departments are being brought out separately by the C&AG for submission to the Governor as per provisions of the Constitution of India.

Authority for audit by the C&AG is derived from articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). C&AG conducts audit of expenditure of State Government Departments under Section 13[1] of the C&AG's DPC Act. CAG is the sole auditor in respect of the Autonomous Bodies, which are audited under sections 19 (2), 19 (3)[2] and 20 (1)[3] of the DPC Act. In addition, C&AG also conducts audit under Sections 14[4] of DPC Act, of other autonomous bodies which are substantially financed by the Government. 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.

This Report covers matters arising out of audit of State Government Departments and Autonomous Bodies under the General and Social Sectors. Audit findings in respect of Economic Sector Departments, Revenue collecting Departments and State Public Sector Undertakings are presented separately through separate volumes.

1.2 Profile of the General and Social sector and audit jurisdiction

There are 57 Departments in the State, headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Directors/ Commissioners and subordinate officers. After restructuring of the State Audit offices, Office of the Principal Accountant General (General & Social Sector Audit), West Bengal conducts audit of 2281 units of various levels under 30 Departments under General and Social Sector. Besides, this office audits 105 bodies/authorities under these sectors either substantially financed from the Consolidated Fund of the State or audit of which have been entrusted by the Government under various sections of the CAG's DPC (Duties, Powers and Conditions of Service) Act, 1971. List of the Departments,

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[1] *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.*

[2] *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.*

[3] *Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed up on between the C&AG and the Government.*

[4] *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.*

autonomous bodies and Companies under the audit jurisdiction of the office of the Pr. AG (G&SS Audit), West Bengal is shown in ***Appendix 1.1***.

Trend of expenditures under major Departments under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal during 2007-12 is shown in ***Table 1.1.***

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

Name of the Department	2007-08	2008-09	2009-10	2010-11	2011-12
Backward Classes Welfare	369.26	535.52	543.35	581.93	798.86
Development and Planning	186.65	157.20	310.26	414.39	368.89
Disaster Management	351.52	364.41	386.92	457.96	1367.55
Finance	33231.38	31559.66	38245.46	49233.02	55517.95
Fire & Emergency Services	94.09	111.78	171.32	178.78	180.41
Food & Supplies	466.13	935.92	2250.87	1738.14	2327.77
Health and Family Welfare	1751.55	2055.20	3108.59	3340.46	3831.58
Higher Education	857.72	969.85	1509.75	1814.37	2014.74
Home	1778.15	1861.64	3030.04	3446.60	3637.03
Housing	99.31	77.29	149.38	195.97	196.06
Information and Cultural Affairs	85.58	103.01	100.18	101.65	92.44
Jails	87.37	114.29	147.65	157.21	155.06
Judicial	192.76	227.97	293.66	386.43	412.39
Labour	194.70	216.91	340.20	415.35	369.85
Mass Education Extension and Library Services	96.40	113.65	153.43	172.90	126.77
Minority Affairs and Madrasah Education	119.76	320.32	463.34	804.75	808.56
Municipal Affairs	1418.76	1897.74	2221.68	2649.81	2600.56
Panchayat and Rural Development	2102.56	2118.45	3234.06	3052.83	3750.38
Public Health Engineering	803.02	1081.62	786.67	480.41	630.76
School Education	5822.35	6445.10	9721.98	11608.73	12881.41
Self-Help Group & Self-Employment	30.56	156.35	101.96	131.37	135.48
Sunderban Affairs	104.50	120.74	176.88	125.49	153.65
Technical Education & Training	132.64	201.80	304.59	293.73	322.83
Others[5]	144.71	350.32	477.25	533.40	560.47
Total	**50521.43**	**52096.74**	**68229.47**	**82315.68**	**93241.45**

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

The Office of the Accountant General (Economic & Revenue Sector Audit), West Bengal is responsible for audit of 27 Departments and 14 Autonomous Bodies under Economic and Revenue Sectors.

[5] *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*

1.3 Structure of this Report

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

- Chapter 1, in addition to explaining the authority, audit jurisdiction, planning and extent of audit, provides a brief analysis of the expenditure of the Departments under the General and Social Sectors for the last five years, response of Government to draft paras/reviews and follow up action on Audit Reports.
- Chapter 2 of this Report contains Performance Reviews on Social/General Sector schemes. This year Performance Reviews on Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and Integrated Child Development Services (ICDS) have been included in the report.
- Chapter 3 contains observations on Compliance Audit of various Departments and their functionaries.
- The findings of audit of Backward Classes Welfare Department have been highlighted in Chapter 4 of the Report.

1.4 Planning and conduct of Audit

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

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

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

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

1.5 Response of the Departments to Draft Audit Paragraphs

Finance (Budget) Department directions to the Departments in June 1982 stipulate that responses to draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India should be sent within one month.

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

Draft Paragraphs proposed for inclusion in this Report were forwarded to the Secretaries concerned between May 2012 and November 2012 through letters addressed to them personally.

The concerned Departments/Directorates did not send replies to six out of 16 Paragraphs/ Reviews featured in Chapters 2 to 4. The responses of concerned Departments/Directorates, wherever received, have been suitably incorporated in the Report.

1.6 Follow up on Audit Reports

After tabling of the Reports of the C&AG of India in the State Legislature, the State Government Departments are required to submit suo motu replies to the audit observations within one month. Review of outstanding replies on paragraphs included in the C&AG's Reports on the Government of West Bengal up to 2010-2011 revealed that replies on 231 paragraphs involving 40 Departments (excluding synoptic paragraphs involving a number of Departments) remained outstanding as of December 2012 (***Appendix 1.2***). Out of 231 paragraphs, 14 paragraphs pertaining to 2008-09 and 2010-11 were selected for discussion by Public Accounts Committee (PAC), while 217 paragraphs relating to 1981-82 to 2010-11 were not selected.

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

Action Taken Notes on 33 Reports of the PAC, presented to the Legislature between 1991-92 and 2010-11 had not been submitted by 18 Departments[7] to the Assembly Secretariat as of July 2012. Out of these, 28 Reports[8] of the PAC had suggested recovery, disciplinary action, etc. A few significant cases are elaborated in ***Appendix 1.3***.

Thus, follow up on the recommendations of the PAC was wanting and action taken by administrative Departments was grossly inadequate.

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[6] *Excluding paracraphs of general nature each involving a number of Departments*

[7] *Agriculture, Commerce and Industries, , Finance, Fisheries, Home(Constitution & Election), Housing, Irrigation and Waterways, Municipal Affairs, Panchayats and Rural Development, Public Health Engineering, Public Works, Public Works (Roads), School Education, Social Welfare, Transport, Urban Development, Health and Family Welfare and Co-operation Departments*

[8] *1st PAC Report 1991-92, 14th PAC Report 1993-94, 23rd 1998-99, 36th PAC Report 1999-2000, 37th PAC Report 1999-00, 3rd PAC Report 2001-02, 4th PAC Report 2001-02, 14th PAC Report 2002-03, 18th PAC Report 2003-04, 29th PAC Report 2004-05, 39th 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, 15thÊPAC Report 2007-2008, 16th PAC Report 2007-08, 19th PAC Report 2008-09, 21st PAC Report 2008-09, 27th PAC Report 2008-09, 24th PAC Report 2009-10, 32nd PAC Report 2010-11, 33rd PAC Report 2010-11, 34th PAC Report 2010-11, 36th PAC Report 2010-11 and 38th PAC Report 2010-11.*

Chapter 2

Performance Audit

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Chapter 2 : Performance Audit

PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT

2.1 MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME

In consonance with the objective of reduction in poverty through increase in employment opportunities and implementation of directly targeted poverty-alleviation programmes envisaged in the Eleventh Five Year Plan, National Rural Employment Guarantee Act (NREGA) was notified in September 2005, followed by notification of West Bengal Rural Employment Guarantee Scheme (WBREGS) by the Government of West Bengal in February 2006. The main objective of the scheme was to provide livelihood security to rural households by provision of at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. Initially the scheme was launched in 10 districts of the State from February 2006; later it was extended to remaining eight districts from April 2007. In order to highlight bottlenecks and deficiencies being encountered in the processes designed for implementation of the scheme and examine the roles of various tiers of Government, Performance Audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) was conducted, which threw light on various issues of concern.

- Delayed constitution and absence of regular meetings of State Employment Guarantee Council (SEGC) impeded implementation. There was no separate Information, Education and Communication (IEC) plan for MGNREGS.
- Due to non preparation of district perspective plan and shelf of projects, proper allocation of funds according to prioritization of works was not ensured and targets of long term development were not fixed. Convergence of MGNREGS with rural development programmes was not evident in any selected GP. Labour budgets formulated by District Programme Co-ordinators (DPCs) were found to be unrealistic.
- None of the sampled GPs conducted door to door survey to identify persons willing to register. Gram Sabha for registered workers was not held in any sampled GP of four out of five test checked districts.
- In West Bengal, 41 *per cent* job card holders were provided employment during 2007-12 and 1.64 *per cent* job seekers were provided 100 days employment.
- Delayed payment of wages amounting to ₹ 483.12 crore was observed in all five districts but no compensation was paid to labourers.
- A sum of ₹ 0.83 lakh was paid as unemployment allowance to 218 households against 110161 eligible households during 2007-12.
- Plantation works valuing ₹ 20.28 lakh did not survive in 10 GPs of Murshidabad, Bankura and South 24 Parganas districts.

- ➢ The State Government has not formed an independent organisation/ Directorate/ Society at the State level for facilitation of Social Audit. Inadequate Social Audit by the GPs indicated lack of transparency in disclosure of information to rural people. Periodical evaluation/ survey was not conducted at the State level.
- ➢ SEGC did not evaluate the performance of the State in implementation of MGNREGS and its impact on individual lives and there was no record available at State level to indicate that inspections at block and district levels were ever monitored. Quality of work could not be ensured since Vigilance and Monitoring Committees at State and district level were not formed. However, the State Government reported that Gram Unnayan Samiti monitored the works under the programme.

2.1.1 Introduction

National Rural Employment Guarantee Act (NREGA) was notified in September 2005 with an objective to enhance the livelihood security of rural people by guaranteeing 100 days of wage employment in a financial year to any rural household whose adult members volunteer to do unskilled manual work. Primary objectives of the scheme were:

- To provide legal guarantee of 100 days of employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work at the minimum wage rate prescribed in the State or else pay unemployment allowance; and
- To create durable assets for strengthening the resource base of rural poor.

The secondary objectives include protecting the environment, empowering rural women and reducing the rural urban migration and fostering social equity.

The Act requires formulation of State Rural Employment Guarantee Scheme (REGS) in every state, which should conform to the minimum features specified under the Act. According to the Act, rural households have a right to register themselves with the local Gram Panchayats (GPs) and seek employment. Work is to be provided within 15 days from the date of demand, failing which applicants are entitled to receive a daily unemployment allowance. In order to implement MGNREGS, Government of West Bengal framed West Bengal Rural Employment Guarantee Scheme (WBREGS) in February 2006.

The Act came into force with effect from February 2006 initially in 200 districts and was subsequently extended to cover the whole country from the year 2008-09. In West Bengal, NREGA was launched in 10 districts in the first phase and later it was extended to remaining eight districts from April 2007.

The State Rural Employment Guarantee Schemes are implemented as Centrally Sponsored Schemes on a cost sharing basis between the Centre and the States. The Central Government will bear all costs, other than the following:

- 25 *per cent* of the cost of material and wages for semi-skilled/ skilled workers;

- Unemployment allowance; and
- Administrative expenses of the State Employment Guarantee Council.

2.1.2 Implementation mechanism

The Ministry of Rural Development is the nodal Ministry for implementation of MGNREGS at national level. A Central Employment Guarantee Council was set up for ensuring timely resource support to the States. At the State level, State Employment Guarantee Council (SEGC) was constituted (April 2007) with the Minister in charge of Panchayat & Rural Development as the Chairperson to advise the State Government on the implementation of the Scheme and also to evaluate and monitor it. As required under the Act, the State Government appointed a Commissioner for SEGC who was empowered to hear appeals against the decisions or actions of the District Programme Co-ordinators (DPCs).

District Magistrates, being designated as DPC, are responsible for implementation of the scheme in the district. Finalisation of District plan and labour budget as well as overall monitoring and supervision of the scheme is entrusted with the DPC.

Programme Officer (PO), appointed by the Government, who is not below the rank of a Block Development Officer, is responsible for consolidation and monitoring of Block plan as well as for supervision of works executed by GPs.

In WBREGS, GP has been identified as the main agency of the scheme for planning and execution of the scheme as well as for convening Gram Sabha for social audit.

2.1.3 Audit objectives

The main audit objectives of the Performance Audit were to ascertain whether:

- ➢ structural mechanism has been put in place and adequate capacity building measures have been taken by the Central and State Government for implementation of the Act;
- ➢ procedures for preparing perspective and annual plans at different levels for estimating the likely demand for work and preparing shelf of projects were adequate and effective;
- ➢ funds released for MGNREGS were accounted for and utilized in compliance with the guidelines;
- ➢ there was an effective process for registration of households, allotment of job cards and allocation of employment in compliance with the guidelines;
- ➢ objective of providing 100 days of annual employment at the specified wage rates was effectively achieved. The wages and unemployment allowance were paid in accordance with the Act and the guidelines;
- ➢ MGNREGS works were properly planned, economically, efficiently and effectively executed in a timely manner and durable assets were created, maintained and properly accounted for;
- ➢ objectives of protecting the environment, empowering rural women, reducing rural-urban migration, fostering social equity etc. were effectively achieved in accordance with the Act and the Guidelines;

- convergence of the scheme with other Rural Development Programmes was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy;
- requisite records and data maintained at various levels and whether the MGNREGS data was completely automated and provides reliable and timely MIS;
- transparency was maintained by involving all stakeholders of various stages of its implementation from planning, monitoring and evaluation; and
- there was an effective mechanism at State level to assess the impact of MGNREGS on individual households, local labour market, migration cycle and efficacy of assets created.

2.1.4 Audit criteria

Audit criteria used for assessing the performance of the audit were sourced from the following:

- NREGA 2005 and amendments thereto;
- Operational Guidelines of MGNREGS issued by the Ministry of Rural Development, Government of India (2006 and 2008) and circulars and notifications issued by Ministry of Rural Development;
- Notification of WBREGS and
- Guidelines/Checklist for internal monitoring by the Government of West Bengal.

2.1.5 Audit coverage and methodology

Five districts under three divisions[1] were selected out of 18 districts in the State through random sampling. Three blocks from each district were selected while 10 Gram Panchayats (GPs) have been selected from each block. Where the maximum GPs are less than 10, all GPs have been selected from those blocks. Details of the names of the districts, blocks and GPs selected for Performance Audit on MGNREGS are given in ***Appendix 2.1***. Besides, a beneficiary survey was conducted to assess the level of awareness and impact of the scheme at users' end.

An Entry Conference was held with the Principal Secretary to the Government of West Bengal, P&RDD in February 2012 wherein audit objectives, criteria, sample selection and methodology were explained. This was followed up by Entry Conferences at the district level with the district authorities of the five selected districts in March 2012.

Exit Conference of the Performance Audit was conducted in January 2013 and was attended by the Principal Secretary of the Department and concerned Commissioners. Audit observations were discussed at length and views expressed by the Department have been suitably incorporated in the report.

[1] *South 24 Parganas and Murshidabad in Presidency Division; Bankura and Bardhaman in Bardhaman Division and Jalpaiguri in Jalpaiguri Division*

Audit observations

2.1.6 Capacity Building

2.1.6.1 State Employment Guarantee Council

The State Government constituted the State Employment Guarantee Council (SEGC) and framed State Employment Guarantee Council Rules in April 2007 after 14 months from the date of commencement of the scheme. The rules stipulate that SEGC should meet at least twice a year or more frequently as it may consider necessary. During the period of performance audit, SEGC met twice in 2007-08, 2008-09 and 2011-12 and once in each of the two remaining years. Further SEGC neither devised a system for grievance redressal and social audit nor took any other public accountability measures prescribed in the guidelines. Delayed constitution and irregular meeting of SEGC impeded the implementation of the scheme.

The SEGC neither constituted any sub- committee to assist it in discharge of its duties nor appointed any expert group for technical support and advice to improve the quality of implementation of the Act. However, technical support was stated to have been obtained from officers holding technical posts in the Department since inception *i.e.* April 2007.

2.1.6.2 Regular and resource staff

The Government of West Bengal did not designate a full time dedicated PO for implementation of MGNREGS at block level. The Block Development Officer acts as PO at block level. However, Additional Programme Officers were appointed to assist the POs in selected blocks of Jalpaiguri, Murshidabad, South 24 Parganas and Bardhaman districts while no information was made available in respect of selected blocks of Bankura district. The State Government appointed required resource staff like Programme Managers, Programme Coordinators, Assistant Programme Managers, Data Entry Operators, etc. for District NREGS Cell. However, thirty three[2] GPs of Bardhaman, Bankura, Murshidabad and South 24 Parganas districts did not have any GRS.

The State Government in reply stated that they did not allow engagement of GRS in GPs where post of Job Assistant was not abolished and minimum number of persondays was not generated during a year.

2.1.6.3 Technical support

Keeping in view the creation of durable assets, the guidelines prescribe empanelment of accredited engineers at district and block level for assisting in preparation of estimates and measurement of works. The State Government did not empanel accredited engineers for obtaining technical support in planning, designing, estimate preparation, measurement, monitoring and evaluation of the work and quality audit of various initiatives taken at various levels. Technical support system was not set up at the district level in Murshidabad district. In Jalpaiguri and Bardhaman districts,

[2] *Bardhaman: Hijalgora and Parasia; Bankura: Maldalgram, Gargaria, Neturpur and Baharamuri; Murshidabad: Sekendra, Jotkamal, Bahutali, Bansabati, Harua, Giria, Barasimul-Dayarampur, Laxmijola, Sadikpur and Nurpur; South 24 Parganas: Bodra, Chandaneshwar – I, Chandaneshwar – II, Durgapur, Jagulgachhi, Narayanpur, Pranganj, Shankshahar, Tardah, Hardah, Belgachi, Champahati, Dhapdhapi II, Hariharpur, Mallickpur, Ramnagar II and Shikharbali II.*

technical support system was inadequate. Records/replies corroborating technical support system were not made available in Bankura and South 24 Parganas districts.

In reply, the State Government stated that technical support was being obtained from the existing technical persons attached/posted with three tiers of PRIs and in case of schemes executed by line departments, responsibility of technical supervision lies with those departments.

Due to inadequacy of technical support, preparation of plan, estimate, measurement of works, monitoring and evaluation of various initiatives got frustrated as discussed in succeeding paragraphs.

2.1.6.4 Training

In the field of human resource management, training and development are aimed for increasing knowledge and skills for discharging responsibilities with proficiency.

The State Government intimated that training of various functionaries was conducted at the State Institute of Panchayat and Rural Development (SIPRD), Kalyani and at five Employees' Training Centres. In addition, an external agency provided training to the stakeholders. Training modules were developed by SIPRD. During 2011-12, 22,225 GP level and 1418 block functionaries were trained.

During 2007-12, 7205 officials/stakeholders of Jalpaiguri district underwent 30 training courses organised by various organisations/institutions. Bankura district authority did not furnish training related records for the years 2007-09, while 125 and 193 persons respectively were trained during 2009-10 and 2011-12. Sarenga Block and six[3] selected GPs stated that lack of knowledge and training affected planning of the scheme. DPC, Murshidabad district did not furnish supporting records corroborating its reply that PRI functionaries were provided training. None of 26 selected GPs of this district had confirmed training of their functionaries. PRI functionaries were not provided sufficient training in selected blocks of South 24 Parganas district.

In the absence of training, delay in preparation of development plans, non-preparation of shelf of projects, non-convening of gram sabha for social audit etc. were noticed. Despite training being imparted in Bankura and Jalpaiguri districts, labour budget prepared was unrealistic, basic records were not maintained, deficiency in the functioning of Grievance Redressal Mechanism, huge shortfall in inspection and social audit were noticed.

2.1.6.5 Awareness creation

MGNREGS is a demand driven programme and targeted beneficiaries need to be well informed about the scheme, their entitlements and right to information.

(a) Information, Education and Communication (IEC)

A good IEC plan should be chalked out to reach the targeted population.

The State Government reported that there was no separate IEC plan for MGNREGS, although a handbook was published for this purpose in September 2008. However,

[3] *Gopalpur, Molian, Sarenga, laxmisagar, Bikrampur and Machatora GPs.*

the handbook was seen to be a mere guideline for State Government functionaries and not for creating awareness among beneficiaries.

Notice Boards of GPs and display boards at various places of all sampled GPs displayed information about implementation of MGNREGS. In Jalpaiguri and Bardhaman districts, DPC distributed leaflets indicating the grievance redressal mechanism, rights of the beneficiaries, helpline established at district level and working hours of helpline. In these districts, job cards contained district helpline number and other information about MGNREGS. In South 24 Parganas district a helpline was set up. However, there were no IEC related activities for MGNREGS at GP, Block and District levels in Bankura and Murshidabad Districts.

In the absence of proper IEC plan, it could not be ascertained whether the entire targeted population was covered under the scheme.

The State Government replied that the state is in the process of developing a comprehensive IEC plan for the 12th five year plan period.

(b) Door to door surveys

Under the Act, door to door survey may be undertaken to identify persons willing to register.

Scrutiny revealed that none of the sampled GPs conducted door to door surveys to identify persons willing to register. Although 57 GPs[4] stated that survey was conducted, documents corroborating their statement could not be produced to audit. Absence of such survey failed to create adequate awareness generation among rural people. Beneficiary survey revealed that awareness regarding number of days of work a household is entitled to, was low among 42 *per cent* beneficiaries of five districts.

(c) Gram Sabha

The Act envisages that Gram Sabha of registered workers must be held to ensure due participation of the target group.

Scrutiny revealed that Gram Sabha for registered workers was not held in any sampled GP of Bankura, Murshidabad, Jalpaiguri and South 24 Parganas districts. In Bardhaman district, it could not be ascertained whether Gram Sabha for registered workers was held due to non-availability of specific information.

Thus, views of intended beneficiaries on selection/prioritization of works were not factored in.

The State Government replied that they had their own policy of organizing Gram Sansad and Gram Sabha meetings where all issues related to MGNREGS were addressed. However, this contention could not be verified during field visit.

[4] *Baharamuri, Parsola, Simlapal, Bikrampur (Smp), Gargaria, Neturpur and Mandalgram (Bankura); Singhi; Sribati, Gazipur, Agradweep, Belkash, Kurmun, Rayan-I, Saraitikar, Rayan-II, Baghar-II, Bondul-I, Kshetia, Baghar-I, Bahadurpur, Chinchuria, Churulia, Dobrana, Hijolegore, Kenda, Madantore, Parasia, Shyamlla, Topsi (Bardhaman); Mithipur, Teghari, Sammatinagar, Sekhalipur, Mirzapur-I, Bhabta-I, Bahutaali, Giria, Sadikpur, Nurpur, Ahiran, Chaitanyapur-I, Mirzapur-II, Laxmijola and Sujapurpur-Kumarpur (Murshidabad); Banarhat-I, Banarhat-II, Binnaguri, Chamurhi, Dadong-I, Gadong-II, Dalsingpara, Jaigaon-I, Jhar Altagram-II, Magurmari-II, Sakoajhora-I and Salbari-I (Jalpaiguri).*

(d) Employment Guarantee Day

A particular day of the week should be earmarked for processing work applications and related activities like disclosure of information, allocation of work, payment of wages and payment of unemployment allowances.

Scrutiny revealed that no sampled GP earmarked a particular day of the week as employment guarantee day. Thus one of the components for ensuring transparency in implementation of the scheme was not adhered to and beneficiaries remained unaware regarding important aspects of the scheme.

The State Government reported that WBREGS did not have a provision for a specific employment guarantee day.

Consequently, beneficiaries were unaware about the scheme, their entitlement to work, quantum of wages, unemployment allowance, compensation for delayed payment, grievance redressal mechanism and social audit. Inadequate awareness creation and consequent ignorance among the beneficiaries impacted the scheme implementation adversely which has been indicated in the succeeding chapters.

2.1.6.6 Common guidelines

The State Government did not assess whether applicability of the common guidelines issued by Government of India (GoI) for all districts affected/ restricted implementation of the scheme.

Common guidelines restricted the area of implementation of the scheme in South 24 Parganas and Jalpaiguri districts due to their geographical characteristics. In Bardhaman District demand for work was less due to availability of highly fertile land and being coal belt area. There was little scope for land development and the wage rate for mine workers was higher than the rate of unskilled wage under MGNREGS. Bankura District did not offer any comment. Murshidabad district did not assess the applicability of common guidelines for the entire district and it's restriction in implementation of the scheme. In absence of any assessment, it could not be ascertained whether common guidelines had an adverse affect on implementation in selected districts.

Thus, delay in constitution of SEGC, inadequate dedicated staff and technical support, assigning additional responsibilities to dedicated staff, absence of training and good IEC plan and non-assessment of applicability of common guideline hampered service delivery and shortcomings were noticed in implementation of the scheme.

The State Government replied that some districts requested for taking up construction of cement concrete roads and this was brought to the notice of MoRD.

2.1.7 Planning

Planning is an integral part of programme implementation. Planning process requires that necessities are to be prioritized by involving implementing agencies and stakeholders, setting periodical targets and ensuring technical sufficiency of the implementing agencies. The basic aim of the planning process is to ensure that employment is provided within 15 days of demand. Districts should prepare plans

well in advance to offer productive employment as soon as the demand arises besides achieving long term goals like creation of durable assets and poverty alleviation.

2.1.7.1 Annual Plan/Development Plan

Annual Plan is the working plan which identifies the activities to be taken up in a year. For ensuring people's participation in the planning process, Gram Sabha should be convened in advance to estimate demand for labour and prioritise works to be taken up in the following year. Participation of likely beneficiaries in the Gram Sabha was to be ensured so that their priorities and needs could be adopted in the Annual Plan. The annual plans of GPs were to be forwarded to PO who would scrutinise and consolidate them into a block plan. The block plan identifies works involving more than one GP and was to be forwarded to the DPC for scrutiny and consolidation into a district plan and onward transmission to State Government for allocation of fund.

None [5] of the selected GPs of five districts prepared shelf of projects during 2007-12 except seven selected GPs of South 24 Parganas district during 2010-12. In Murshidabad district, GP plans were not consolidated into block plan at PO level in selected three blocks while the DPC did not prepare district development plans during 2011-12. Bardhaman district did not incorporate plans received from other implementing agencies while consolidating block plans. The DPC of Bankura district consolidated the development plans of the district during 2007-12 but furnished no document. GPs of Murshidabad district, selected blocks and GPs in Bankura district and three selected GPs[6] in South 24 Parganas district did not adhere to time schedule in preparation of development plans and sending the plans to PO. Bardhaman and South 24 Parganas districts did not submit annual plans to SEGC by 31 December of each year.

Due to non preparation of plan and non adherence to time schedule as per the Act, people's participation and priority of works as per demand could not be ascertained. Absence of shelf of projects resulted in ad-hoc selection of works.

2.1.7.2 Role of Gram Sabha in planning

Gram Sabha should be held on 2 October each year to identify the works to be undertaken and also to prioritise them. PO should monitor this to ensure that local needs were taken into consideration under the scheme.

Gram Sabhas were not conducted on 2 October in any of the selected GPs of Bankura and Murshidabad districts during 2007-12 for identification and recommendation of works for the Development Plan and their order or priority. No records corroborating steps taken by POs to ensure conducting of Gram Sabha by the GPs were available. Gram Sabhas were generally conducted in December-January each year to discuss various issues concerning GPs including MGNREGS. There was no indication from the resolutions of Gram Sabha meetings of selected GPs that prioritisation of works was determined and recommended for incorporation in development plans. As a

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[5] *In course of audit of 34 GPs in Bardhaman district, one Chartered Accountant firm has reported that shelf of projects were in existence in 28 GPs for 2011-12. These 28 GPs, however, included two GPs selected under audit sample, where audit had observed on the contrary.*

[6] *Narayanpur, Frazerganj and Namkhana GPs.*

result, the very purpose of involving local people in planning process through Gram Sabha was defeated and the PRIs failed to make beneficiaries aware of the benefits of the scheme. During beneficiary survey only 30 *per cent* beneficiaries reported that selection of works was discussed in gram sabha.

In reply, the State Government reported that instead of organising gram sabha on 2 October every year, schemes were identified and prioritised in a gram sansad meeting in November and these were collated in GPs and forwarded to blocks.

2.1.7.3 Labour budget

Every year in December, DPC should prepare a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for engagement of labour in the works covered under the scheme. Labour Budget should be based on a realistic estimation of nature and number of works to be taken up as derived from the annual plan.

DPC of Bardhaman district did not prepare labour budget for 2007-2008. Budget for 2007-09 of Bankura District was not made available to audit. Labour projection was not prepared by Sarenga PO and Simlapal PO for 2007-09 and by Hirbandh PO of Bankura district for 2007-11. DPCs of South 24 Parganas, Murshidabad and Jalpaiguri districts did not prepare labour budget in the prescribed proforma and labour demand was not found to have been assessed in any selected GP in Murshadabad district. Labour budgets of selected districts were prepared on lump sum basis and not on work to work basis. The projection was unrealistic as the achievement was far below the projection. Shortfall in actual generation of mandays against planned ranged between 16 and 147 per cent and actual expenditure varied from 33 to 166 per cent during 2007-12.

Thus, basic principles of effective planning were not taken care by the selected districts.

2.1.7.4 Works executed outside Annual Plan

In Bardhaman district, ₹ 1.74 crore was released to other Implementing Agencies during 2011-12 and 147 works were executed at a cost of ₹ 1.07 crore. Information regarding amount of ₹ 2.77 crore released to other IA during 2009-12 was not furnished. All these works were not included in the annual plan. The objective of involvement of rural people in planning process was not achieved due to selection of works outside annual plan. The district also did not furnish any data on generation of mandays out of the said fund.

2.1.7.5 District Perspective Plan

District Perspective Plan (DPP) is aimed to identify the types of works that should be encouraged in the district and the potential linkages between these works and long-term employment generation as well as sustained development.

It was observed that Bardhaman and Murshidabad districts prepared five years Perspective Plan during 2007-12 and forwarded to the State Government in June 2011 and March 2008 respectively but the approval of the State Government was not on record. The State Government reported that the state examined the DPP sent

by the districts. However, the period of those plans was over and no further instruction has been received from MoRD, GoI regarding preparation of perspective plans for the next period. Jalpaiguri district engaged (July 2007) M/s Premex India for preparation of DPP for the years 2007-12 within a time frame of three months. But the agency made inordinate delay and submitted the report only during February 2012 i.e. the end of the plan period. The plan was not sent to government for approval. South 24 Parganas and Bankura districts did not prepare DPP during the period under review. In the absence of DPP, targets for long term development activities were not fixed and performance of districts could not be ascertained.

The State Government reported that the State planned to initiate the process of preparation of five-year perspective plan.

2.1.8 Financial management

Guidelines specify that entire wage cost of unskilled workers, 75 *per cent* of cost of materials and wages of semi-skilled/skilled workers and administrative expenses like salary and allowances of POs and support staff were to be borne by the Government of India while 25 *per cent* of cost of materials and wages of semi-skilled/skilled workers, unemployment allowance and administrative expenses of State Employment Guarantee Council were to be borne by the State Government.

2.1.8.1 State Employment Guarantee Fund

The State Government was required to establish State Employment Guarantee Fund by notification. This fund was to be expended and administered as a Revolving Fund (RF) and utilisation should be ensured by framing Rules.

The State Employment Guarantee Fund was established in July 2008. But RF was not established at district, block or GP levels in none of the selected districts. In the absence of RFs, the state had little control over the financial transactions and monitoring of implementation of the scheme.

The State Government intimated that release of fund from centre to state was based on combination of labour budget, previous year's performance and current available balance of fund. However, labour budgets of the state were not made available to audit. Labour budget of selected districts was found unrealistic. Due to unrealistic preparation as well as non-availability of labour budget, basis of release of funds could not be ascertained.

After receipt of the fund from MoRD, the State transfers it to the bank accounts of the respective DPCs. Similarly, the districts transfer fund to GPs as per demand. Since Vigilance and Monitoring Committees (VMC) were not formed at the village level, reports of the VMCs were not enclosed by the GPs at the time of sending request for release of funds.

In reply, the State Government reported that VMC was set up at the state and district level and at village level, Gram Unnayan Samiti (GUS) supervised implementation of MGNREGS. During audit no record was found in any GP that the works of MGNREGS were supervised by GUS.

2.1.8.2 Utilisation of funds

During the financial years 2007-12, the State utilised ₹ 7409.21 crore against the total available fund of ₹ 7519.78 crore i.e 99 *per cent* of available funds. Similarly receipt and utilisation of five selected districts are detailed below:

Table 2.1.1: Receipt and utilisation of five selected districts during 2007-12

(Rupees in crore)

Name of District	Opening balance	Receipt during 2007-12	Total available fund	Total expenditure	Total unspent balance	Percentage of utilisation
South 24 Parganas	4.19	314.26	318.45	301.05	17.40	95
Bardhaman	0	1294.19	1294.19	1256.28	37.91	97
Bankura	33.28	751.30	784.58	677.84	106.74	86
Murshidabad	16.97	586.21	603.18	595.86	7.32	99
Jalpaiguri	17.11	694.83	711.94	696.79	15.15	98
Total	**71.55**	**3640.79**	**3712.34**	**3527.82**	**194.52**	**95**

(Source: Accounts of MGNREGS of districts)

Selected districts expended ₹ 3,527.82 crore (95 *per cent*) out of total receipt of ₹ 3712.34 crore during 2007-12 leaving unspent balance of ₹ 184.52 crore. Percentage of utilisation ranged between 86 and 99 *per cent* in selected five districts.

2.1.8.3 Separate bank account

Guidelines stipulate that separate accounts in Public sector banks should be opened for keeping funds of the scheme. Monthly squaring of accounts should be introduced to reduce the risk of financial leakage.

Separate bank accounts were opened at all the three levels of district, block and GP. Joint Account of MGNREGS was operated at DPC, at all sampled blocks and all sampled GPs except in Kalchini and Nagrakata blocks and Latabari GP. But DPC, Murshidabad not only opened one account in SBI but also two accounts in private sector banks i.e. in Axis Bank and IDBI Bank on the plea of faster transfer of funds to GPs and other implementing agencies. Keeping money in non-public sector banks was not in conformity with the guidelines. Individual bank/post office accounts were opened in respect of all registered households except in eight [7] GPs of Murshidabad district. In absence of any bank account, these registered households remained outside the scope of providing employment under MGREGS. During beneficiary survey, five per cent beneficiaries of the sample size belonging South 24 Parganas and Murshidabad districts reported that payment was made in cash.

The State Government replied that opening of accounts in private sector banks was allowed earlier and was discontinued in between by MoRD.

[7] *Mithipur, Teghari, Kasiadanga, Sammatinagar, Sekhalipur, Debkundu, Mirzapur-I and Bhabta-I.*

2.1.8.4 Administrative expenditure

MoRD specified that administrative expenditure should not exceed two *per cent* of total expenditure upto 2007 and four *per cent* from 2007-08.

Scrutiny revealed that administrative expenditure incurred by the state was well within the limit but expenditure incurred by Bardhaman district exceed prescribed limit by ₹ 17.37 lakh (0.07 *per cent* in excess) during 2009-10. Similarly, administrative expenditure incurred by Jalpaiguri district exceeded prescribed limit by ₹ 2.50 crore (0.78 *per cent* in excess) during 2010-12 and by ₹ 2.18 crore (1.69 *per cent* in excess) during 2008-11 by South 24 Parganas district.

Excess expenditure over the stipulated limit curtailed the funds meant for employment generation. The excess amount had to borne by the State Government.

2.1.8.5 Non-transfer of unutilised funds of SGRY

The Act specified that Sampoorna Grameen Rozgar Yojana, an employment generation scheme would be subsumed in MGNREGS and balance funds were to be transferred to MGNREGS.

Scrutiny revealed that two blocks[8] of South 24 Parganas, Kshetia GP (₹ 0.03 lakh) of Bardhaman and Kalchini GP (₹ 0.14 lakh) of Jalpaiguri districts did not transfer SGRY fund of ₹ 8.56 lakh to MGNREGS account.

This resulted in idling of funds to the tune of ₹ 8.56 lakh.

The State Government addressed the audit observation and instructed two blocks of South 24 Parganas to transfer remaining SGRY fund to MGNREGS accounts.

2.1.8.6 Maintenance of MGNREGS accounts

Monthly squaring of accounts and reconciliation was carried out in respect of bank accounts at all levels. Funds transferred to GPs/ IAs were treated as final expenditure except in Bardhaman and South 24 Parganas districts where these transfers were treated as advances and on receipt of MPRs, they were adjusted as final expenditure. South 24 Parganas District set aside a sum of ₹ 20 lakh from MGNREGS fund in post office since 2009-10. No reason was found on record.

The State Government replied that funds given to post office was revolving fund for the purpose of payment of wages to workers having accounts in postal set up. Reply is not tenable as no transaction has been noticed from that fund since 2009-10.

2.1.8.7 Control over data

In Murshidabad district, funds were released to various agencies like District Forest Office, Fisheries Department, Textile Department etc. There was no practice of obtaining separate UC from these implementing agencies (IA). Status of expenditure was however obtained from the IA through Monthly Progress Report (MPR). There was no record in support of existence of a system to check the actual expenditure with respect to MPRs. Various data on performance of the scheme pertaining to the

[8] *Namkhana (₹ 0.10 lakh) and Bhangar-I (₹ 8.29 lakh) blocks.*

GPs as well as blocks were up loaded in GoI website at block level of Bankura district. However, such uploaded Data widely differed with the data as per MPR of the GPs and blocks and no checking of the up loaded data with the basic records either at district level or at block level was being done. Moreover various data furnished by the DPC, POs and GPs in prescribed proformas differed with the MPRs and Annual Accounts and there was no system of checking such Data at any level. As soon as funds were transferred to GPs and other IAs, Jalpaiguri districts treated the same as final expenditure during 2007-12 before actual utilisation. In Bardhaman and South 24 Parganas districts, funds given to GPs / IAs were treated as final expenditure on the basis of the expenditure reported in the Monthly Progress Report received from GPs/ IAs and expenditure shown in the audited reports of the district.

Thus, districts had no mechanism to examine the data uploaded in website with the figure accounted for in the basic records.

The above observations were accepted by the State Government who reported that they had shifted to online data entry in case of 70 *per cent* GPs, which would minimise the problem in future.

2.1.9 Registration and issue of job cards

MGNREGS is open to all rural households willing to undertake unskilled manual work. The entitlement of 100 days of guaranteed employment in a year is in terms of household which can be shared within the household. Those who register and apply for work are entitled to be provided with employment. Effective implementation of the scheme depends on the arrangement of following steps for registration of households which are discussed in subsequent paras:

2.1.9.1 Registration

- Application form for registration was prescribed by the State Government. In none of the selected GPs, registration register was maintained. The State Government replied that instead one single register was maintained for registration and issue of job cards. This was found to have been maintained in a perfunctory manner. In the absence of a registration register, it was not ascertainable whether verification was completed within the prescribed limit of 15 days from the date of application and whether any eligible household had been denied registration.
- Copies of the registration were not sent to PO in Bardhaman, Murshidabad, Jalpaiguri and South 24 Parganas districts.
- Registration lists were not regularly updated to add eligible workers and delete those who had become ineligible due to death, migration, getting a government

jobs etc. in any selected 26 GPs of South 24 Parganas, six GPs of Murshidabad, five GPs of Bankura, 13 GPs of Bardhaman and four GPs of Jalpaiguri districts.

➢ There was no documentary evidence showing that registration list was displayed on the notice boards of sampled GPs of Jalpaiguri, Murshidabad and Bardhaman Districts and list of addition/deletion was read out in Gram Sabha or intimated to PO in nine selected GPs of Bankura and in any of selected GPs of Bardhaman and South 24 Parganas districts.

2.1.9.2 Issue of job cards

GPs should issue job card to registered households after due verification and within a fortnight of the application for registration.

In selected GPs of Bankura and Murshidabad districts, only one register was being maintained for all purposes including recording of application for registration and issue of Job cards after verification. Delay in issuing job card, if any, could not be ascertained in 15 GPs of South 24 Parganas district due to non-mention of date in the Register. In the absence of the Application register it could not be ascertained whether job cards were issued within fifteen days of application after conducting verification and whether any applicant was denied the job card.

Beneficiary Survey disclosed delay in verification and issue of Job cards for more than 15 days in nine GPs[9] in three selected blocks of Bardhaman district. The GP replied that the delay was due to insufficient staff. 17 *per cent* beneficiaries of five districts reported that they did not receive job cards within the specified time.

Further, two persons had been issued two job cards each by Balia GP of Murshidabad district.

2.1.9.3 Photographs not affixed

Photograph of adult members have to be attached on the job card. Scrutiny revealed that 18 GPs[10] of Bankura and Bardhaman districts did not affix the photographs on the job cards. Photographs were not affixed on most job cards in Murshidabad and South 24 Parganas district. Since photographs were not affixed in job cards, the method of identification of job card holders by the Supervisor at the worksite could not be understood. During beneficiary survey it was revealed that photographs were not found affixed on 37 *per cent* job cards.

In reply the State Government reported that districts conducted special drives to include photographs in job cards at the time of renewal.

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[9] *Agradweep, Gazipur, Chinchuria, Churulia, Topsi, Baghar-II, Belkash, Bondul-I and Kshetia.*

[10] *Gopalpur, Molian, Baharamuri, Hirbandh, Moshiara, Sarenga, Goalbari, Parsola, Simlapal, Bikrampur, Gargaria, Neturpur, Bikrampur, Dubrajpur, Chiltore and Mandalgram (Bankura) and Hijalgore and Kenda (Bardhaman).*

2.1.9.4 Acknowledgement

Receipt of each application for registration should be acknowledged in writing in the space provided in the application form.

However, there was no system of acknowledging workers' demands for works by 44 GPs of Murshidabad and Bankura districts. However, GPs of Bardhaman, South 24 Parganas and Jalpaiguri followed the system. During beneficiary survey, 19 *per cent* beneficiaries reported that dated receipts were not provided.

The observation has been accepted by the State Government.

2.1.9.5 Updating of job cards

In Dubrajpur and Sarenga GPs of Bankura district, the names of workers who received wage of ₹ 0.05 lakh as per Muster Rolls and Bank Advice were not found in the Job Card Register as well as Employment Register. No reason was provided by the GPs for the shortcoming. Beneficiary survey disclosed that payment entries were not updated in 27 *per cent* cases and work done entries in 25 *per cent* cases.

The State Government replied that they were aware of the matter and would develop a mechanism for revamping it.

2.1.9.6 Fictitious workers

Murshidabad ZP, Beldanga-I PS, Kasiadanga, Bahutaali and Sujapur-Kumarpur GPs, paid wages twice to 19 persons for the same period (detailed in ***Appendix 2.2***).

2.1.10 Employment generation and payment of wages

MGNREGS guarantees 100 days employment to every household willing to undertake unskilled manual work. Employment has to be provided within 15 days of application. Otherwise unemployment allowance is to be provided. Wages are to be disbursed within a fortnight to all eligible workers.

2.1.10.1 Provision of employment

Demand assessment was not found to have been done in any selected GP. As a consequence employment generated against assessed demand was not ascertainable to give an indication of the success of the scheme in providing livelihood to the needy. Audit could partially ascertain the demand from the MPRs and MIS reports which how ever do not provide a comprehensive picture. Therefore the index of job card holders who were provided job was adopted to indicate coverage of beneficiaries. On an average in West Bengal, 41 *per cent* job card holders were provided employment during 2007-12 and 1.64 *per cent* job seekers were provided 100 days employment. In selected districts 41 *per cent* job card holders were provided employment and 1.4 *per cent* job seekers were provided with 100 days employment during 2007-12 (***Appendix 2.3***).

Bardhaman district generated 8.47 crore persondays including 4.16 crore SC person days and 1.29 crore ST persondays which includes 3.45 crore (41 *per cent*) women person days. Average percentage of work demanded with reference to registered households in three sampled blocks ranged between 19 and 78 *per cent*. In 26 sampled GPs total 54.55 lakh persondays were generated including 26.21 lakh SC persondays and 5.52 lakh ST persondays and women persondays were 15.31 lakh (28 *per cent*). Jalpaiguri district generated 4.77 crore persondays including 2.13 crore SC persondays and 1.28 crore ST person days. The district also generated 1.98 crore women persondays which varied between 29 to 47 *per cent* of total persondays generated during 2007-12. In three sampled blocks, 4.71 lakh HHs demanded employment and 4.70 lakh HHs were provided with employment and generated 1.20 crore persondays including 45.08 lakh (37 per cent) SC persondays and 42.48 lakh (35 *per cent*) ST persondays and total 2130 HHs completed 100 days employment. Similarly, in 25 sampled GPs of the district 3.83 lakh HH demanded employment and 3.82 lakh HH were provided with employment. GPs generated 90.39 lakh persondays including 29.45 lakh (33 *per cent*) SC persondays, 54.19 lakh (60 *per cent*) ST personday and 34.18 lakh (30 *per cent*) woman persondays. South 24 Parganas district generated 2.09 crore persondays including 78.43 lakh SC persondays and 6.17 lakh ST persondays. The distirct also generated 32.41 lakh women persondays which varied between 10 to 19 *per cent* of total persondays. In Bankura district, GP functionaries of four GPs[11] stated that beneficiaries did not apply for jobs proactively, instead, as a general practice, applications were filled by job card holders when they arrived at work sites at the time of execution of works. None of the selected GPs maintained register of Application for works. In absence of the same, it could not be ascertained whether employment was provided within specified time. Selected GPs of Murshidabad district did not maintain any register to watch the receipt of applications for works and most of the applications for work in most of the GPs were unsigned and undated. There was no record showing date of receipt of these applications. Thus no system existed in those GPs to detect non-compliance of providing employment within 15 days of demand. Applications for work were not maintained properly. As a general practice, work applications and corresponding work allocation record were kept in every work file along with muster rolls, estimates etc. In most cases, demand of work, work allocation and actual employment as per muster roll were equal.

2.1.10.2 Average wage

During 2007-12, the average wage earned per household in selected districts against state average are given in the table below.

Table 2.1.2: Average wage earned per household

(in Rupees)

Year	State	Bardhaman	Bankura	Murshidabad	Jalpaiguri	South 24 Parganas
2007-08	1900	2181	2960	1094	1459	1284
2008-09	2035	2554	2382	1588	2089	1573
2009-10	4033	4941	3847	2550	5831	2620
2010-11	3315	5853	5222	2574	2343	2363
2011-12	4290	6529	6179	2611	3373	4530

Source: Records of P&RDD and districts

[11] *Sarenga, Bikrampur, Gopalpur and Molian GPs.*

It is evident from the table above that average wage earned in Murshidabad district during 2007-12, South 24 Parganas district during 2007-11, Bankura district during 2009-10, Jalpaiguri district during 2007-08 and 2010-12 was much below than the State average.

In sampled blocks average wage per year earned per household varied from ₹ 1462 to ₹ 8,904 in Bankura, ₹ 1223 to ₹ 6305 in Bardhaman, ₹ 1030 to ₹ 5434 in Jalpaiguri, ₹ 300 to ₹ 3668 in South 24 Parganas districts while average wage earned per person days ranged between ₹ 33 and ₹ 225 in Bankura, ₹ 77 and ₹ 130 in Bardhaman, ₹ 74 and ₹ 142 in Jalpaiguri, ₹ 69 and ₹ 138 in South 24 Parganas and ₹ 70 and ₹ 136 in Murshidabad districts during 2007-12 (detailed in ***Appendix 2.4***).

During beneficiary survey it was noticed that knowledge about minimum wage was low in the case of 35 *per cent* beneficiaries and 50 *per cent* beneficiaries did not have any knowledge about wage calculation.

2.1.10.3 Delay in payment of wages

Guideline envisages that wages should be paid to the labours within fifteen days of employment, failing which compensation for delay should be paid to the workers. However, wages of ₹ 6.19 crore were paid by three POs and 14 GPs[12] of Bankura district with delays ranging between 16 to 1618 days as revealed form the Muster Rolls and website data. GPs reported that delay occurred due to shortage of staff and late receipt of Muster Rolls from the Supervisors. Delay in payment of wages of ₹ 123.32 crore for more than 90 days was noticed in Bardhaman district during 2011-12. In Murshidabad district, wages of ₹ 168.27 crore was paid at a delay ranging between 16 days and 90 days. In Jalpaiguri district, delay of more than 90 days in payment of wages of ₹ 184.15 crore of 2010-12 was revealed from MIS data. The DNO stated that the amount of funds demanded by GPs could not be allocated in full due to fund constraint. Reply is not tenable as there were sufficient balances for payment of wages. Delay in payment of wages of ₹1.19 crore ranging between 4 and 810 days was also noticed in selected six GPs[13] of South 24 Parganas district during 2009-12. No compensation was paid for delayed payment of wages. Thus, delayed payment/non payment of wages and non-payment of compensation for delayed payment denied legitimate benefit to eligible beneficiaries. Further 58 *per cent* beneficiaries were not aware about getting wages within 15 days of employment and 45 *per cent* beneficiaries stated that payment was received after 15 days.

The State Government accepted the above audit observations.

[12] *POs: Sarenga, Simlapal, Hirbandh; GPs: Gopalpur, Hirbandh, Molian, Sarenga, Machatora, Laxmisagar, Bikrampur, Dubrajpur, Chiltore, Parsola, Simlapal, Mosiara, Baharamuri and Mandalgram.*

[13] *Sankarpur-I, Haripur, Budhakhali, Narayanpur, Fraserganj and Namkhana GPs.*

2.1.10.4 Short payment and non-payment of wages

In Bardhaman district ₹ 1.10 lakh remained unpaid since May 2012 to the workers in Khetia GP due to revision of wages from January 2011. Murshidabad district failed to pay wages of ₹ 6.80 lakh since June 2010 due to non-availability of funds as it failed to upload data in the MIS. In Harua GP of the district, muster rolls were prepared for wages for ₹ 1.47 lakh for a work but payment was made only for ₹ 1.42 lakh leaving wages of ₹ 0.05 lakh unpaid without any recorded reason. Wages of ₹ 9.49 crore pertaining to 2011-12 of Jalpaiguri district was not paid as of August 2012, of which ₹ 4.19 crore pertains to three sampled blocks. The DNO stated that the amount of funds demanded by GPs could not be allocated in full due to fund constraint. Reply is not tenable as there were sufficient balances for payment of wages.

2.1.10.5 Wage slips

Wage slips were not generated or issued to the workers under MGNREGS in any of selected GP of five selected districts. Due to non-issue of Wage Slips the workers were unaware of actual wage earned until the same is credited to their account.

The State Government accepted the observation.

2.1.10.6 Unemployment allowance

Guidelines stipulate that failure to provide job to the job seekers within specified time leads to payment of unemployment allowance. This has to be borne by the State Government.

During 2007-12, unemployment allowance fell due for 110161 households in West Bengal who were not provided with any work. However a meagre sum of ₹ 83007 was paid to 218 beneficiaries only thereby depriving a substantial number of beneficiaries. In Murshidabad district, a sum of ₹ 8400 was paid as unemployment allowance but there was no record about the recipients. In Jalpaiguri and South 24 Parganas districts, 5904 and 30055 households respectively were not provided with employment during 2007-12 but unemployment allowance was not paid to those households. No further information such as extent of demand for employment, employment provided and extent of delay was available. This indicates poor record/data management and lack of monitoring. There were no cases of employment not having been provided in Bankura and Bardhaman districts. It was revealed from the beneficiary survey of beneficiaries of these districts that households were provided employment within 15 days of their application during 2007-2012.

The State Government accepted the observation and reported that Unemployment Allowance Rules have been drafted and would be notified shortly.

2.1.10.7 Custody of pass books

Pass books of beneficiaries with post office accounts were found at GP offices (Murshidabad district) instead of being kept with the individuals concerned. Payments were being by post offices on the basis of passbooks presented by GP authorities. Beneficiary survey revealed that 42 *per cent* beneficiaries had post office accounts.

2.1.11 Execution of works

2.1.11.1 Works executed *vis-à-vis* Annual Action Plan (AAP)

Works included in Annual Action Plan, works sanctioned during year, works completed, incomplete works in respect of selected five districts is detailed in ***Appendix 2.5***. South 24 Parganas and Jalpaiguri districts failed to furnish details of work included in Annual Plan during 2007-12 and 2007-09 respectively while Murshidabad, South 24 Parganas and Jalpaiguri districts failed to furnish details of work sanctioned during 2007-12 under the scheme. In the absence of information, performance of the districts towards execution of works against annual action plan could not be ascertained. However, from the available information, work included in AAP and work completed by five selected districts is tabled below:

Table 2.1.3: Work included in AAP and work completed by five selected districts

Name of districts	Work included in AAP		Works completed		Percentage of number of works	Percentage of expenditure
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)		
Bankura	56823	1264.46	29622	387.33	52	31
Murshidabad	176400	10753.82	22256	386.60	13	4
Bardhaman	413932	9377.57	55291	646.44	13	7
Total	**647155**	**21395.85**	**107169**	**1420.37**	**17**	**7**

Source: AAP and MIS/MPR data of districts

It is evident from the above table that (i) only 17 *per cent* of number of works and seven per cent of expenditure estimated in AAP could be completed by selected three district and (ii) percentage of expenditure incurred towards completion of works by Bankura, Murshidabad and Bardhaman against works included in AAP during 2007-12 was only 31, 3 and 7 *per cent* respectively.

This indicates that the districts performed badly when compared to the target set by them and performance of the districts was also not satisfactory in case of works completion also.

2.1.11.2 Unique identity number and photographs of works

The Act envisages that a unique identity number should be given to each work to avoid duplication. Scrutiny revealed that unique identity number was not found to be allotted in any of the selected GPs in Bankura during 2007-10 while the same was not given to any of the works in Murshidabad district during 2007-12. During 2007-11, sometimes photographs of works were seen to have been taken either at the beginning or after completion of works and in other cases during execution. However, since 2011-12, a standard procedure of documenting works at every stage was being followed by most GPs.

2.1.11.3 Position of execution of works

Scrutiny revealed that selected districts could complete only 152120 works (22 *per cent*) incurring expenditure of ₹ 2004.87 crore (18 *per cent*) against target for

execution of 681124 works valuing ₹ 11133.59 crore during 2007-12. Details of target and achievement are tabled below:

Table 2.1.4: Assets created in selected districts under MGNREGS during 2007-12

(in number)

Sector	Target						Completed					
	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total works)	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total)
Water Conservation	18935	21546	7823	36587	43946	148837 (22)	3097	3861	7445	9376	5533	29312 (19)
Provision of Irrigation facility SC/ST/ BPL & IAY beneficiaries	2187	1065	3592	10500	12564	29908 (4)	617	452	1165	1455	1085	4774 (3)
Rural connectivity	21175	22826	39645	58534	66255	208435 (31)	7674	6761	11686	11513	12963	50597 (33)
Land development	6499	7394	11630	25753	35400	86676(13)	1839	1213	4912	4256	5348	17568 (12)
Other works	27908	32528	37762	50130	58940	207268 (30)	7957	9174	11726	11250	9762	49869 (33)
Total	**76704**	**85359**	**120452**	**181504**	**217105**	**681124**	**21184**	**21461**	**36934**	**37850**	**34691**	**152120**

Source: MIS/MPR of selected districts

Table 2.1.5: Assets created in selected districts under MGNREGS during 2007-12

(₹ in lakh)

Sector	Target						Completed					
	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total expenditure targeted)	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total expenditure on completed works
Water conservation	34257.41	39373.31	48055.79	58878.77	93557.61	274122.89 (25)	2752.60	3103.71	8306.39	14086.82	6680.38	34929.90 (17)
Provision of Irrigation facility SC/ST/ BPL & IAY beneficiaries	1603.20	1073.51	1739.69	7981.33	10947.25	23344.98 (2)	689.66	690.03	856.99	1044.63	641.57	3922.88 (2)
Rural connectivity	31817.07	39964.71	49682.02	87054.16	156151.94	364669.91 (33)	7807.03	8542.84	19989.78	22441.51	17796.12	76577.27 (38)
Land development	5331.56	6949.02	9194.95	26291.91	33813.89	81581.32 (7)	15629.75	1630.00	4581.64	4480.49	4363.68	30685.55 (1
Other works	23341.54	32624.80	57135.86	98714.09	157824.49	369640.79 (33)	7200.50	7920.31	11910.70	15870.57	11469.97	54372.05 (28)
Total	**96350.78**	**119985.35**	**165808.31**	**278920.27**	**452295.18**	**1113359.89**	**34079.54**	**21886.90**	**45645.50**	**57924.01**	**40951.72**	**200487.65**

(Source: MIS/MPR of selected districts)

Sector wise expenditure and number of works executed by selected districts is detailed in ***Appendix- 2.6***.

2.1.11.4 Priority of works

Focus of the scheme should be on water conservation and water harvesting needs to be given the highest priority. It was noticed in audit that water conservation and

water harvesting was given less priority (only 17 *per cent* of total expenditure and 19 *per cent* of total number of works completed) by selected districts while rural connectivity was given higher priority (38 *per cent* of total expenditure and 33 *per cent* of total number of works completed) as is evident from the following diagrams:

Diagram 1: Graphical presentation of priority of works executed (in amount)

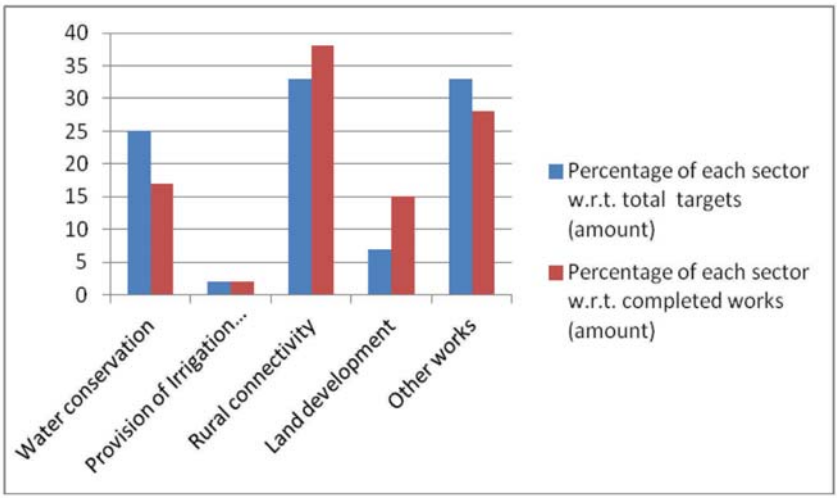
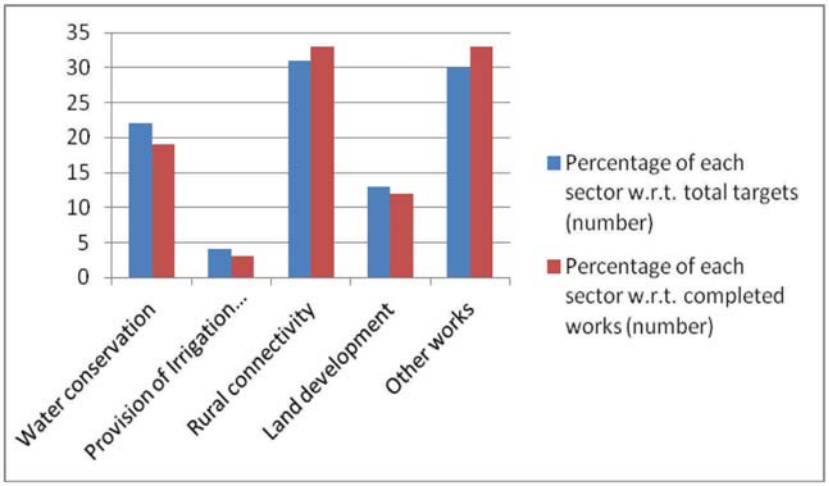


Diagram 2 : Graphical presentation of priority of works executed (in number)



Further, the State Government also did not assess the district specific needs and applicability of common guideline for implementation of MGNREGS. Thus low priority works were taken up in selected districts.

2.1.11.5 Construction of earthen roads

Operational guidelines specified that creation of durable asset was one of the main objectives to strengthen rural resource base. In Murshidabad and Bardhaman districts, earthen roads were constructed in 35 GPs[14] out of 52 selected involving ₹ 6.44 crore

[14] *Laxmijola, Sekendra, Giria, Madda, Debkundu, Mirzapur-I, Bhabta-I, Bahutali, Nurpur, Chaitanyapur-II, Sujapur-Kumarpur, Bansabati, Mohula-I, Ahiron, Sammatinagar, Teghari, Mirzapur-II, Harua, Mithipur, Jotekamal, Kasiadanga, Mohula-II and Chaitanyapur-I (Murshidabad); Churulia, Kenda, Madantore, Parasia, Shyamla, Topsi; Kurmun-I, Saraitikar, Rayan-II, Baghar-II, Kshetia and Baghar-I GPs (Bardhaman).*

during 2007-12. The expenditure on such works varied from maximum of 63 per cent to minimum of two per cent while the percentage on total works varied from maximum of 54 per cent to minimum of five *per cent* during the said period in Murshidabad district. In respect of remaining 14 GPs in Bardhaman district, information regarding construction of earthen roads was not made available in audit. Construction of earthen roads was not durable and the entire expenditure on earthen road failed to create any durable asset for long term sustainable development.

2.1.11.6 Extra expenditure

Excess expenditure of ₹ 5.77 lakh was incurred by Debkundu, Bansabati, Harua, Sujapur Kumarpur, Mohula-II, Bahutaali and Kasiadanga GPs of Murshidabad district because of excess utilization of labour when compared to the Schedule of Rates/estimates (detailed in ***Appendix-2.7***). Six other GPs purchased bricks, sand, ₹ 5.37 lakh in excess of requirement (detailed in ***Appendix-2.8***). Detailed consumption of the said excess bricks was not on records. There was no record of excess bricks in the Measurement Book (MB).

2.1.11.7 Payment in excess of tender rate

Sekhalipur GP of Murshaidabad District called tenders for hiring of tractor for carrying earth. The tendered rate was ₹ 110 per trip. Scrutiny revealed that the GP paid hire charges of tractor ₹ 225 per trip for 5333 trips and incurred an excess expenditure of ₹ 5.87 lakh. When pointed out, the GP did not furnish any reply.

2.1.11.8 Incomplete work

Kasiadanga GP of Murshidabad undertook construction of flood protection bunds during 2009-10 at a cost of ₹ 19.26 lakh. The work was left unexecuted since March 2010 after completion of 29 per cent of works valuing ₹ 10.50 lakh. No reason was found on record. However, the GP replied that the work could not be completed due to shortage of fund and non availability of sand. The reply is not tenable as the GP had ₹ 7.28 lakh as on 31.3.2010 and received ₹ 18.82 lakh during 2010-11 under MGNREGS.

2.1.11.9 Non-permissible works

Works executed by GPs should be based on Annual Development Plans approved by DPC and the works have to be administratively approved by Programme Officers and technically sanction has to be granted by the competent technical authority.

Execution of non-permissible works was not found in any of the selected GPs in five selected districts except in Kasiadanga and Sekhalipur GPs of Murshidabad district, where two works were executed at a cost of ₹ 12.90 lakh, for collection of bricks from a road and hire charges for tractors (heavy machinery) to carry earth for MGNREGS works even though use of heavy machinery in MGNREGS was prohibited. The GPs did not furnish any reason for such irregularity.

2.1.11.10 Wage and material ratio

The aim of MGNREGS is to provide employment and works have to be done such that the ratio of wage to material is not less than 60:40.

Fifty one[15] GPs did not furnish any reasons for violation of scheme guidelines. At district level such ratio was maintained except for the year 2008-09 in Murshidabad district. Reduction in the wage component led to shortfall in generation of mandays against set targets.

The State Government accepted the observation and reported that they would try to maintain wage material ratio at the GP level from the financial year 2012-13 onwards.

2.1.11.11 Variation from estimates

Estimated cost of works varied from actual cost in Murshidabad district (16 to 63 per cent in 12 GPs and the ZP). In case of 26 works in six GPs and one block of Bankura district estimated cost varied from seven to 75 per cent and in case of 66 works in Bardhaman district it varied from 11 to 91 per cent. GPs did not furnish reasons for the variations. However, audit noticed that the reasons for lower expenditure were under engagement of unskilled and skilled labour, lower consumption of material and lower execution of works than the prepared estimates.

2.1.11.12 Measurement of works and Schedule of Rates

In response to the question on norms for measurement of work, the State Government reported that there were no specific guidelines. Reply of the state indicated that specific norms were not evolved for measurement of work under MGNREGS.

The State Government stated that it undertook comprehensive work, time and motion studies for this purpose and prepared Schedule of Rates for MGNREGS work based thereon. Relevant records, however, were not furnished to audit. In reply a detailed SOR for earthen works to be applicable from 2013-14 onwards was furnished.

Measurements were taken in respect of all works in all selected GPs. Some deficiencies were noticed during audit in recording the measurements in Murshidabad district. In case of road construction/improvement work, measurement of earth excavated from borrow pit was recorded in the MB. No mention was made in the MB whether such earth was deposited on the road and the road work was executed as per specification. In this background, it could not be vouchsafed in audit that work was executed as per specification. Moreover, in case of 're-excavation work of long canal', chainage was not indicated while recording earth excavation from borrow pit. Hence, exact location of borrow pit could not be specified.

In Bankura district technical personnel attached to GPs namely Nirman Sahayak or Skilled Technical Person recorded the measurements in MBs. In some cases Gram Rojgar Sahayaks also recorded in the measurement sheets instead of MBs.

[15] *Debkundu, Mirzapur-I, Mirzapur-II, Mohula-I , Mohula-II, Madda, Sekendra, Jotekamal, Giria, Ahiran, Chaitanyapur-I, Chaitanyapur-II, Sujapur-Kumarpur, Barasimul-Dayarampur, Mithipur, Kasiadanga, Sammatinagar, Sekhalipur & Teghari (Murshidabad); Belegachhia, Dhapdhapi-II, Hardhah, Ramnagar-I, Ramnagar-II, Shankarpur-I, Shikharbali-II, Chandaneswar-I, Chandaneswar-II, Jagulgachhi, Pranganj, Shanksahar, Tarda, Budhakhali, Haripur and Mausuni (South 24 Parganas); Palsona, Saraitikar, Baghar I and BagharII (Bardhaman); Mandalgram (Bankura); Magurmari II, Gadong I, Gadong II, Latabari, Dalsinghpara, Satali, Chuapara, Jaigaon I, Jhalaltagram II, Sakoajhra I and Chamurchi (Jalpaiguri).*

2.1.11.13 Completion report

Completion report along with a photograph in respect each completed work has to be there in the works register and is to be verified by a senior officer. It serves as a tool for verification of completion of work.

Completion report as well as report of VMC/GUS was not furnished by any of the sampled GPs of Jalpaiguri, Murshidabad, South 24 Parganas, Bardhaman and Bankura districts.

The State Government replied that work completion reports were entered online in the MGNREGS portal.

2.1.11.14 Maintenance of assets

Assets created were not handed over to user groups for maintenance and no funds for maintenance of assets were provided either by Government of India (GoI) or State Government in Jalpaiguri, Murshidabad, South 24 Parganas, Bardhaman and Bankura districts.

Thus, assets created under the programme may deteriorate with the passage of time in absence of any maintenance.

2.1.11.15 MGNREGS logo

Information board with MGNREGS logo should be displayed at all worksites for maintaining transparency. Worksite boards showing commencement and completion dates and other technical details were not found in all selected work sites in 17 GPs of Jalpaiguri district and in 10 GPs of Murshidabad district. In South 24 Parganas district, worksite boards were not found in the case of 43 works during physical verification of 80 works in two blocks. In Bardhaman district, worksite boards were not found in 61 works selected for test check.

2.1.11.16 Worksite facilities

Guidelines stipulate that worksite facilities like medical aid, drinking water, shade and crèche have to be provided in all works. Although shade and drinking water were available at work sites in the selected GPs, crèches for children were not provided and arrangement of first-aid-facility was not adequate.

Beneficiary survey revealed the following:

- Twenty five *per cent* beneficiaries reported that there was no provision of shade;
- Seven *per cent* beneficiaries of Bardhaman, South 24 Parganas and Murshidabad districts reported that there was no provision of drinking water at work site;
- Seventeen *per cent* beneficiaries of Bardhaman, Jalpaiguri, South 24 Parganas and Murshidabad districts reported that there was no provision of first aid facility; and
- Forty *per cent* beneficiaries of five districts reported that there were no crèches.

2.1.12 Protection of environment, empowerment of rural women and fostering social equity

2.1.12.1 Protection of environment

MGNREGS envisages protection of environment by way of water harvesting, renovation of water bodies, draught proofing, flood control thereby protecting farm land etc. while generating employment for rural population.

Jalpaiguri DPC failed to furnish the number of works taken up during 2007-10. The district undertook 21,350 water conservation works for ₹ 66.51 crore and could complete only 2,575 works (12 *per cent*) expending ₹ 25.02 crore (37 *per cent*) during 2010-12. GPs had taken up 3494 works valued ₹ 30.91 crore and completed 725 works (21 *per cent*) at a cost of ₹ 9.68 crore (31 *per cent*). In the absence of basic records at district and GP level, monitoring, internal control and data management led to poor performance of the programme.

During joint physical verification of plantation works executed by Harua (₹ 0.11 lakh) and Mahula-II (₹ 0.43 lakh) GPs of Murshidabad district, Hirbandh (₹ 14.31 lakh), Sarenga (₹ 0.41 lakh), Laxmisagar (₹ 1.25 lakh), Bikrampur (₹ 0.04 lakh), Dubrajpur (₹ 0.20 lakh), Chiltore (₹ 0.61 lakh) GPs of Bankura district and Jagulgachi (₹ 0.38 lakh) and Tardah (₹ 2.54 lakh) GPs of South 24 Parganas district, it was revealed that not even a single plant survived at the worksite against the afforestation work ₹ 20.28 lakh. This reflected negligence in protecting plants/saplings and in turn the environment by the GPs.

The State Government accepted the observation and reported that they asked districts to ensure planned execution of plantation schemes for survival of plants.

2.1.12.2 Empowerment of women

In Murshidabad district, women were not included for execution of work in three[16] Mithipur, Bhabta-I and Giria GPs. selected GPs. Women were not included in higher capacities like Supervisor (Mate) and Gram Rozgar Sahayak in 11 GPs of Murshidabad district, 19 GPs of Bardhaman district and 25 selected GPs of South 24 Parganas district. No specific study or survey was conducted to evaluate social, economic and political empowerment of women in South 24 Parganas, Bardhaman, Bankura, Murshidabad and Jalpaiguri districts. Beneficiary survey disclosed marginal improvement in expenditure pattern in case of purchase of food items, medicine etc in Bankura, Murshidabad and Bardhaman districts. Share of women employment in the scheme of the state and selected five districts is detailed in the table below:

[16] *Mithipur, Bhabta-I and Giria GPs.*

Table 2.1.6: Share of women employment

Name of the unit	Share of women in MGNREGS employment (in percentage)				
	2007-08	2008-09	2009-10	2010-11	2011-12
West Bengal	18	27	33	34	34
Bankura	19	36	43	38	37
Bardhaman	17	35	46	45	47
South 24 Parganas	19	10	11	15	18
Murshidabad	3	11	10	13	14
Jalpaiguri	29	40	47	45	41

Source: Employment Register

From the above table, it is evident that there was wide variation in percentage of women employment and it ranged between three and 47 *per cent* during 2007-12.

2.1.12.3 Inflated number of women labour

In Frezerganj GP of South 24 Parganas district, excavation of pond was shown as executed by 15 female beneficiaries during 2011-12. The Muster Roll On suggested that two women were engaged for 76 days and wages of ₹ 9880 was paid. During discussion it was revealed that they were not employed for the entire period and were replaced by male members during execution. Even though the money was withdrawn, two women actually got wages of ₹ 6193 for 41 woman persondays. Balance was distributed to male members. Thus, an inflated number of woman persondays was shown in the MPR.

Thus, fundamental principles were violated by the GP and inflated information was communicated through MPR.

2.1.12.4 Social equity

SC/ST beneficiaries were not included in higher capacities like Supervisor (Mate) and Gram Rozgar Sahayak in 14[17] GPs of Murshidabad district. SC/ST beneficiaries were not included for execution of work in Bhabta-I and Sekendra GP of the district. Representation of SC beneficiaries ranged between 32 and 44 *per cent* in South 24 Parganas, 48 and 53 *per cent* in Bardhaman, 43 and 46 *per cent* in Jalpaiguri districts during 2007-12 while representation in respect of ST beneficiaries ranged between two and five *per cent* in South 24 Parganas, 14 and 18 *per cent* in Bardhaman and 24 and 31 *per cent* in Jalpaiguri district during the same period. Average representation of SC beneficiaries was 50 *per cent* and ST beneficiaries were 18 *per cent* in Bankura district during 2007-12.

It was evident from above that though there was ample scope to improve the socio economic status of backward communities it could not be achieved.

[17] *Bhabta-I, Sekendra, Jotekamal, Giria, Barasimul-Dayarampur, Laxmijola, Sadikpur, Nurpur, Ahiran, Chaitanyapur-I, Mirzapur-II, Sujapur-Kumarpur, Mithipur and Teghari GPs.*

2.1.13 Convergence

MGNREGS envisaged convergence of inter-sectoral programmes with MGNREGS in order to create durable and better quality assets. Such dovetailing had to be done without violating MGNREGS guidelines and would be useful in construction of better quality works requiring higher material component etc. Schemes should be contemplated in such a manner that MGNREGS provided labour component whereas material component is to be borne by the line departments.

State Government stated that although guidelines for convergence had been prepared, there was little scope to converge all programmes /schemes in operation under the Rural Development department with MGNREGS. It was stated that comprehensive perspective plan covering all schemes of Rural Development Department was not prepared for districts for convergence with MGNREGS works. It was stated that districts had been directed to take initiatives for afforestation drive along National Highways to increase the green cover and different line departments submitted schemes to the District Magistrates for approval which in turn was included in the Annual Action Plan. However, the guidelines stated to have been prepared for convergence of MGNREGS with other rural development programmes was not made available to audit. Further, in the absence of a comprehensive perspective plan, guidelines, if prepared, would serve no purpose.

Scrutiny in audit revealed that in Bankura and Murshidabad district no work was executed in convergence with other fund/schemes/programmes. Six line departments/authorities/bodies[18] reported to have been engaged for convergence works in Bardhaman district. The district sub-allotted a sum of ₹ 4.51 crore to other Implementing Agencies (IAs) during 2009-12 of which ₹ 3.63 crore was utilised and the balance amount of ₹ 0.88 crore remained un-utilised as of March 2012. Year wise break up of department/ body wise sanction of works, details of works sanctioned, work-wise expenditure incurred, status of works and mandays generated during 2007-12 and details of approved works executed by IAs during 2009-11 were not on record. The works given to other IAs were not approved in Gram Sabha. In Jalpaiguri district, expenditure of ₹ 14.04 crore was reported to have been incurred by other IA towards execution of 42 works relating to social forestry, flood protection, rural connectivity, raising nursery, afforestation, draught proofing, excavation of trenches to protect life and property from wild animals (Elephant) in lieu of actual expenditure of ₹ 13.46 crore against an allotment of ₹ 15.24 crore. Present position of unspent fund was not on record. Further, work wise generation of mandays was also not reported.

Thus, actual position of convergence works taken up and executed under MGNREGS was not ascertained.

The State Government accepted the observation and replied that convergence was slow in the state. However substantial emphasis is now being given for improving convergence in the field.

[18] *1. Forest – Burdwan and Durgapur; 2. CADC; 3. Sericulture; 4. Irrigation; 5. Agri-irrigation; 6. Agri-mechanical.*

2.1.14 Maintenance of records

Proper maintenance of records is one of the critical success factors in the implementation of the scheme. Detailed information on number of registered households and job card issued, employment demanded, employment provided, works executed, mandays generated, assets created, etc. are required to be maintained to ensure achievement of objective set under the scheme. The following emerged in course of audit:

- ➢ Muster Roll Issue Register and Muster Roll Receipt Register were not maintained separately by all selected GPs and blocks of Bankura district. However, the district maintained one combined Muster Roll register containing both receipts and issues. Muster Roll Issue Register was not maintained by selected blocks of Jalpaiguri district.
- ➢ Job card application register was not maintained in any selected GP of Bankura, South 24 Parganas, Jalpaiguri and Murshidabad districts. Instead, a single register was maintained for recording receipt of applications for job cards and their issue. In two GPs[19] of Bankura district, there was delay in issue of job cards ranging between 15 and 118 days in 19 sample cases while delay ranging 16 to 240 days occurred in 54 cases in nine GPs[20] of Bardhaman District.
- ➢ Employment Register was not updated in Bankura district and in eight GPs[21] of Murshidabad district.
- ➢ POs of selected blocks of Bankura, Murshidabad, Jalpaiguri, South 24 Parganas and Bardhaman districts collected data regarding households registered, job cards issued, employment generated, material used, funds received and expenditure incurred etc, from all GPs through MPRs and uploaded them, in the website. However, there was no mechanism at district and PO level to verify the authenticity of the data received/uploaded in the website and differences were noticed between actual position at GP level and figures uploaded in the website. Therefore, the status of implementation of the scheme as reflected in the website could not be relied upon to reflect the actual ground position. Reasons for the absence of verification/monitoring mechanism leading to dissatisfactory state of affairs was not explained to audit.
- ➢ POs and GPs of Bardhaman, Jalpaiguri, Bankura and South 24 Parganas districts did not maintain Works Register. However, Scheme Register and Asset Register were maintained wherein information relating to works/projects was recorded. Works register was not maintained by four GPs [22] and Asset register was not maintained by six[23] GPs of Murshidabad district. In the absence of works register, details of works could not be cross linked with entries in the assets register.

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[19] *Hirbandh and Gopalpur GPs in Hirbandh Block.*
[20] *Agradweep, Gazipur, Baghar-II, Belkash, Bondul-I, Kshetia, Chinchuria, Churulia and Topsi GPs.*
[21] *Mithipur, Kasiadanga, Sekhalipur, Chaitanyapur II, Mohula-I, Debkundu, Ahiran and Laxmijola GPs.*
[22] *Kasiadanga, Sekhalipur, Mohula-I and Barasimul-Dayarampur.*
[23] *Kasiadanga, Sekhalipur, Mohula-I, Barasimul-Dayarampur, Mohula-II and Bansabati.*

- ➢ Job card was not updated promptly in Bankura, South 24 Parganas and Jalpaiguri districts.
- ➢ Sekhalipur GP of Murshidabad district could produce muster rolls only for ₹ 1.07 crore against total wage payment of ₹ 1.16 crore.
- ➢ In four[24] GPs and Beldanga I PS, 19 cases were found where names, amount involved etc. which appeared in bank/post office advices did not match with those shown in Muster Rolls and employment register.
- ➢ Names not found: In five GPs and in Beldanga-I PS of Murshidabad district, names of 41 workers were not found in Employment Register, though their names were found in muster rolls for wage payment (detailed in ***Appendix-2.9***).
- ➢ During the verification of ongoing works (Murshidabad District), muster rolls/ attendance sheets were not found on site. Supervisors who are responsible for maintaining them at the site were not found either. During beneficiary survey, seven *per cent* beneficiaries of South 24 Parganas, Murshidabad and Bankura districts reported that MRs were not kept at site.

2.1.15 Monitoring and evaluation

The Act stipulates multilevel internal monitoring in scheme implementation. An innovative feature of the scheme is that it gives a central role to social audit as a means of public vigilance. The basic objective of social audit is to ensure public accountability. Social audit is a public assembly where all details of projects are scrutinized. Social audit ensures transparency in the process of implementation of projects, participation of all beneficiaries in decision making and accountability of the elected representatives and government functionaries.

2.1.15.1 Social Audit

Social Audit was required to be conducted at least once in six months during Gram Sabha meeting by each GP.

The State Government has not yet formed an independent organisation/ Directorate/ Society at the State level for facilitation of Social Audit. The State Government did not furnish details of Social Audit conducted during 2007-08 while it could achieve only 51 *per cent* of its target during 2008-12. Seven[25] selected GPs of Bankura district had stated to have conducted the Social Audits wholly or partly, while six[26] others did not conduct it and five[27]others did not furnish any reply in this respect.

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[24] *Debkundu (three cases), Mirzapur-II (two cases), Teghari-I (four cases) and Sammatinagar (seven cases) GPs.*

[25] *Baharamuri, Hirbandh, Moshiara, Parsola, Simlapal, Bikrampur and Goalbari GPs.*

[26] *Gopalpur, Molian, Sarenga, Gargaria, Laxmisagar & Dubrajpur*

[27] *Bikrampur, Neturpur, Chiltore, Mandalgram and Machatora GPs.*

In Jalpaiguri district, Social Audit was not conducted during 2007-08 and only 22 *per cent* Social Audits could be conducted against total number of Social Audits to be conducted in the district during 2008-12. The percentage was only 0.65 *per cent* in selected units of South 24 Parganas district. Social Audits were not conducted during Gram Sabha meetings in any selected GPs of Murshidabad districts during the period under audit. No Social Audits were conducted at the Gram Sabha meetings of the GPs under the three sampled blocks of Bardhaman District. During survey it was revealed that 32 *per cent* beneficiaries attended gram sabhas and 9 *per cent* beneficiaries spoke in these meetings. 13 *per cent* respondents reported that Social Audit Reports were not discussed in Gram Sabha meetings. Seventy *per cent* beneficiaries did not know about Social Audit. Evidently, Social Audits were not conducted as per the guidelines.

2.1.15.2 Social Audit of accounts

Eighteen selected GPs of Murshidabad district intimated that their accounts were not presented to Social Audit for scrutiny. One GP did not furnish any response while seven[28] other GPs intimated that they had presented their accounts in the Social Audit for scrutiny. However, no records were found in support of their reply. Seven GPs[29] of Bankura district stated that their Annual Accounts were presented in Social Audit, while two[30] furnished no reply and other nine[31]Laxmisagar and Machatora GPs. stated that their Annual Accounts were not presented in Social Audit. However, in no case any of the GPs substantiated their stated position by furnishing source documents.

2.1.15.3 Grievance redressal mechanism

The PO will be the Grievance Redressal Officer at the block level and the DPC at the District level. System of appeal was designed to deal with grievances at each level.

The State Government appointed a Commissioner for SEGC who was empowered to hear appeals against the decisions or actions of the DPC. But the Commissioner did not devise any system of grievance redressal or social audit and did not take any other public accountability/ transparency measures. System of grievance redressal was not fool proof as complaints received at the state level were simply forwarded to the districts for necessary action without monitoring the follow up action. Periodical evaluation/ survey were not conducted at the state level.

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[28] *Mirzapur-I, Mithipur, Sammatinagar, Sekendra, Jotekamal, Mirzapur-II and Sujapur-Kumarpur GPs.*

[29] *Baharamuri, Hirbandh, Parsola, Bikrampur(Smp), Gargaria, Neturpur and Mandalgram GPs.*

[30] *Laxmisagar and machatora GPs.*

[31] *Gopalpur, Molian, Moshiara, Sarenga, Goalbari, Simlapal, Bikrampur, Dubrajpur and Chiltore GPs.*

It was revealed in audits that complaint register was not maintained by three[32] GPs of Bankura district while four[33] GPs did not furnish complaint register. There was no record of receipt of any oral complaints in any of the selected units and the district did not introduce online grievance redressal system. The district settled 196 complaints out of 209 complaints received during 2007-12. Complaint registers were maintained in selected blocks and GPs of Bardhaman district. However, 317 complaints were lodged in the district during 2007-12 and 283 cases were disposed of. In South 24 Parganas and Jalpaiguri districts, DPC, POs of selected blocks and selected GPs maintained required register and action for redressal was initiated promptly by POs and GPs. Both written and oral complaints were accepted at DPC and PO level. However, not a single complaint was received by any selected GP. Complaint register was not maintained in one selected block and in seven[34] GPs of Murshidabad district. Complaints were not lodged in any of the selected GP. Records were not available in any selected GP regarding publicity about the maintenance of a complaint register among the general public by way of notices. Evidence of existence of a functional help line for grievance redressal was not noticed in the district. Review of complaints register of the district during 2007-12 revealed that 47 complaints remained pending against 370 complaints lodged.

The State Government replied that grievances are forwarded to districts for action. Also serious issues of malpractice and issues referred by central government were monitored and reports were called for from the districts. These were reviewed during monthly meetings with DNOs.

2.1.15.4 Monitoring and evaluation

The Gram Sabha should monitor all the works including registration and issue of job cards and timely payment of wages at the village level whereas block level would verify 100 *per cent* of works and monitor the registration of households, issue of job cards, employment demanded and provided, maintenance of muster rolls, unemployment allowances paid, social audit etc. The district and state level should verify 10 and two *per cent* of works and monitor all aspects of implementation.

At the state level, a meagre 70 works were inspected against 19067 scheduled works (two *per cent* of total completed and ongoing works) during 2007-12. The number of physical verifications of works to be carried out/ done by the state, selected district and selected block during 2007-08 to 2011-12 is tabled below:

[32] *Gopalpur, Molian, Goalbari GPs.*

[33] *Bikrampur, Mondalgram, Gargaria, Neturpur GPs.*

[34] *Teghari, Sekendra, Sujapur-Kumarpur, Laxmijola, Sadikpur, Chaitanyapur-I and Chaitanyapur-II GPs.*

Table 2.1.7: Number of physical verification of works

Year	State			Selected District			Selected Block		
	Due	Done	Percentage	Due	Done	Percentage	Due	Done	Percentage
2007-08	1921	0	0	2874	752	26	28224	1065	4
2008-09	2007	0	0	3442	815	24	34424	5933	17
2009-10	3671	15	0.41	5080	975	19	50793	7002	14
2010-11	4912	0	0	5290	1544	29	52899	8969	17
2011-12	6556	55	0.84	5632	2529	45	71739	7354	10
Total	**19067**	**70**	**0.37**	**22318**	**6615**	**30**	**238079**	**30323**	**13**

(Source: Records of State and districts)

From the above table, it is evident that percentage of inspection by state and block was far below the stipulated percentage. As a result, continuous assessment of the scheme could not be ensured. During beneficiary survey, 23 *per cent* beneficiaries reported that the work site was visited by some officer for supervision.

2.1.15.5 Quality Monitor

Verification and quality inspection must be taken up at different levels.

There was no record available at state level to indicate that the State Government monitored inspections at the block and district levels. Scrutiny revealed that no District Quality Monitors were identified in Jalpaiguri and South 24 Parganas districts. Documents regarding identification of Quality Monitor by Murshidabad district could not be produced to Audit. As a result, outcome of verification and quality inspection could not be ascertained.

2.1.15.6 Vigilance and Monitoring Committee (VMC)

Vigilance and Monitoring Committee (VMC) should be constituted to monitor the progress and quality of work while it is in progress.

Formation of VMC was also not evident in any of the selected GPs of Murshidabad, Bankura, Jalpaiguri, Bardhaman and South 24 Parganas districts except in five GPs in Bardhaman district and one GP did not furnish any record/reply. Since VMC were not formed, no report of VMC was enclosed while requesting for further release of funds. In absence of VMC, quality of work also could not be ensured. Besides peoples' participation in monitoring the works was not ensured.

In reply, the State Government reported that VMCs were set up at the state and district level while at village level, Gram Unnayan Samiti (GUS) usually supervised implementation of MGNREGS. During audit no record was found in any GP to substantiate supervision of works of MGNREGS by GUS.

2.1.15.7 Evaluation

West Bengal State Employment Guarantee Council did not evaluate the performance of the state in implementation of MGNREGS and its impact on individual lives. In

the absence of evaluation, effectiveness and performance of the scheme and modifications, if any, required in the scheme guidelines to ensure sustainable development of livelihood of rural people of the State could not be ascertained. During survey 49 *per cent* beneficiaries reported that MGNREGS enabled significant changes to their lifestyle.

2.1.16 Conclusion

Performance Audit of MGNREGS in five selected districts revealed that effective dissemination of information among potential beneficiaries was not possible due to non-formulation of IEC plan for the scheme. As a result, rural people remained unaware of their rights regarding their entitlements like amount of wages, unemployment allowance, compensation for delayed payment etc. Plans of the districts were prepared without careful consideration of the applicability of the common guidelines and specific requirements of the districts. Effectiveness of the scheme was not ascertained as periodical evaluation/ survey was not conducted. The scheme envisaged generation of employment through participative planning and by involving the PRIs and the village population through Gram Sabhas to identify the works to be taken up and for creation of durable assets. It was however observed that the DPP was not prepared in Jalpaiguri, South 24 Parganas and Bankura districts and approval of DPP of Bardhaman was not on record which resulted in specific needs being overlooked, selection of low priority works and non-creation of durable assets. In selected districts 39 *per cent* job card holders were provided employment and 1.29 *per cent* job seekers were provided with 100 days employment during 2007-12. Further, in absence of job application registers, actual demand for number of days of work and unemployment allowance, if due, could not be verified. Inadequate supervision and monitoring of works is evident from the non-observance of employment guarantee day for disclosure of information, non-convening of gram sabhas for social audit, taking up non-durable works like earthen roads, non- survival of plants and saplings, non-achievement of generation of women persondays, etc. Foolproof grievance redressal mechanism was not built and Social Audit, public accountability/transparency measures were not put in place. Under these circumstances, enhancement of livelihood security of rural people of the State as envisaged by the introduction of MGNREGS is not satisfactory.

2.1.17 Recommendations

- ***A good Information, Education and Communication (IEC) plan needs to be chalked out for generating awareness about 100 days employment, revision of registration list, unemployment allowance and right to information through social audit. Steps like periodic door-to-door surveys should be taken to provide adequate publicity about the programme and to encourage as many households as possible to participate in the programme.***
- ***The State Government must direct all districts to ensure preparation of Annual Plans at the Gram Panchayat level to be consolidated at the Block and District levels. All districts should be directed to prepare District Perspective Plans so as to develop long-term shelf of projects and ensure timely preparation of Annual Plans.***

- ***Labour budget should be drawn in a realistic manner and in the prescribed format/proforma.***
- ***The State Government should ensure that Gram Sabha should be convened for identification and recommendation of works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).***
- ***Process of planning should be strengthened so as to enable the Gram Panchayats, Project Officers and District Project Co-ordinators to provide employment for 100 days to all registered households.***
- ***Compensation should be paid for all delayed payments and proper steps need be taken to avoid delay in payment of wages.***
- ***Steps should be taken for convergence/detailing of MGNREGS funds with other rural development programmes for creation of durable assets and extending greater benefits to MGNREGS workers.***
- ***It should be ensured that all mandatory registers/forms prescribed by Government of India are maintained.***
- ***Requisite level of inspections by different levels of officials should be ensured and Vigilance and Monitoring Committees should be formed for proper monitoring of works.***
- ***Effective grievance redressal mechanism should be put in place.***
- ***Social Audit should be conducted twice a year in specially convened Gram Sabhas by disclosure of information for ensuring accountability and transparency.***
- ***Government should evaluate the impact of the scheme in the State to strengthen its implementation.***

WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE DEPARTMENT

2.2 INTEGRATED CHILD DEVELOPMENT SERVICES

Integrated Child Development Services (ICDS), a centrally sponsored flagship scheme, aims at improvement in the nutritional and health status of children and pregnant women and lactating mothers in rural, tribal and urban slum areas. The programme aims to reduce the incidence of mortality, morbidity and malnutrition through delivery of a package of services like supplementary nutrition, immunisation, health check up and non-formal pre-school education (PSE). The implementation and efficacy of the scheme for the period from 2007-12 were subjected to Performance Audit through the test check of five districts and sampled projects and Anganwadi Centres (AWs) there under. Noticeable progress was observed towards universalisation of the programme during 2007-12. There was reduction in Infant Mortality Rate from that in 2006.

However, much remains to be done as regards reduction in malnutrition among pregnant women and percentage of infants with low birth weights. The State lagged behind the achievables in case of Neonatal Mortality Rate (NMR) and Maternal Mortality Ratio (MMR). Test check disclosed many areas of concern as regards operationalising AWs, implementation of supplementary nutrition programme (SNP), availability of basic amenities in AW centres, manpower management, etc.

- ➢ The Department did not operationalise all projects and AWs sanctioned by GoI which deprived beneficiaries of better access to services. There was considerable delay in operationalisation of projects and AWs. Bifurcation of projects to strengthen supervision did not serve its purpose as the newly created projects were not provided with supervisory manpower.
- ➢ AW centres were found lacking in basic amenities, as only 25 *per cent* had own buildings, while 14 *per cent* operated in open spaces. Drinking water and toilet facilities were available in 57 and 32 *per cent* of AWs respectively.
- ➢ Forty nine (49) AWs (25 *per cent*) out of 200 test checked provided Supplementary Nutrition (SN) for stipulated 300 days. Further, quantum of per day per head food stuff had been reduced by the Department to cushion the price rise. At the same time, avoidable extra expenditure of ₹ 240.66 crore was incurred owing to non-availing of the GoI's offer of supply rice at BPL rate and non-lifting of BPL rice allotted by GoI, which indicated indifference of the Department.
- ➢ The objective of prevention of critical diseases was not addressed adequately, shortfalls being noticed in implementation of immunisation programmes (except for tuberculosis). Non-maintenance of referral cards at AW level and lack of co-ordination with functionaries of Health Department resulted in serious cases of malnutrition or illness not being properly followed up.

➢ Significant shortages between 53 and 69 *per cent* were noticed in key supervisory posts, resulting in almost half of the AWs either not being or being inadequately supervised. As regards number of days of field visits, actual achievement was 38 *per cent* of normative requirement in the test checked projects during 2007-12.

2.2.1 Introduction

Integrated Child Development Services (ICDS), a centrally sponsored scheme (CSS) launched in the State in October 1975, is designed to provide services to pre-school children as well as pregnant women and lactating mothers in an integrated manner to ensure proper growth and development of children in rural, tribal and urban slum areas. Main objectives of the scheme *inter alia* include:

- Improvement of nutritional and health status of children in the age group of zero to six years;
- Laying the foundation for proper psychological, physical and social development of children;
- Reduction of mortality, morbidity, malnutrition and school dropout;
- Effective co-ordination in the functioning of various agencies involved in child development programmes; and
- Enhancing capability of mothers, through proper nutrition and health education, for looking after health and nutritional needs of children.

The objectives are to be achieved through a package of services comprising supplementary nutrition, immunisation, health check up, referral services, health education and non-formal pre-school education of children of three to six years.

2.2.2 Implementation mechanism

The Women & Child Development and Social Welfare Department implements the scheme at the State level through the Director, Social Welfare, the State Co-ordinator for ICDS. At the district level, the District Magistrate is vested with the responsibility to direct and co-ordinate implementation of the scheme through the District Programme Officer (DPO). Services are delivered through a network of 575 ICDS projects, each headed by a Child Development Project Officer (CDPO), and 116390 Anganwadi Centres (AWs) sanctioned thereunder (573 ICDS projects and 112432 AWs being operational as of March 2012). The AWs, functioning in villages or urban wards, are run by trained female workers designated as Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) engaged on payment of honorarium. Supervisors, who function under the control of CDPO have the responsibility of supervising and guiding the AWWs in planning and organising delivery of services.

2.2.3 Audit objectives

Audit objectives were to assess whether

➢ funds allocated/released for projects had been used economically and efficiently;

➢ adequate number of projects and AWs were functioning with requisite infrastructure facilities for effective delivery of services;

➢ various services like supplementary nutrition, immunisation, referral, pre-school non-formal education and nutrition and health education were being delivered effectively and outputs against performance indicators pointed towards achievement of scheme objectives;

➢ management of human resources for optimal service delivery was effective, and

➢ monitoring of the programme was effective.

2.2.4 Audit Criteria

Implementation of the various components of the ICDS was assessed with reference to the following criteria:

➢ Guidelines and instructions issued by GoI for opening of AWs.

➢ Norms of Supplementary Nutrition Programme (SNP) and delivery of different packages of services.

➢ System of monitoring instituted by the Government.

➢ Supreme Court directives.

➢ National plan of action for children.

2.2.5 Audit Coverage and Methodology

Performance of ICDS during 2007-2012 was reviewed between April and July 2012. Records of the Department, Directorate, five DPOs out of 19, 20 CDPOs out of 132[1] under the selected DPOs, 200 AWs out of 6546 operational ones under the selected 20 CDPOs were test checked (***Appendix 2.10***). Districts, CDPOs and AWs were selected through random sampling. Entry conference was held in August 2011 with the Principal Secretary of the Women & Child Development and Social Welfare Department, wherein the audit objectives, coverage and methodology were explained. Observations arising out of the performance audit were discussed with the Secretary of WCD&SW Department in December 2012; views of the Department expressed in the Exit Conference and communicated through the formal reply (December 2012) have been incorporated at the relevant places of the report.

2.2.5.1 Previous Audit Coverage

Performance Review of ICDS last appeared in para 3.3 of the Comptroller and Auditor General's Report on Government of West Bengal (Civil), 2004-05. The areas of concern identified in that report included non-operationalisation of AWs, inadequate infrastructural facilities, non-adherence to nutritional norms and deficiencies in package of services relating to health care and Pre School Education.

2.2.5.2 Acknowledgement

We acknowledge the co-operation and assistance rendered by the Pr. Secretary/ Secretary of Women & Child Development and Social Welfare Department, Director of Social Welfare, officers of the Department and the Directorate, Project Officers, CDPOs, Supervisors and AW workers of the test checked districts/ Projects/AW centres during the course of audit.

Audit Findings

2.2.6 Financial Management

2.2.6.1 Funds released and expenditure incurred

ICDS funds have two components - Supplementary Nutrition Programme (SNP) and administrative expenses. SNP expenses are shared equally between the Centre

[1] *Though 63 additional CDPOs have been created, these have not been provided with separate infrastructure and manpower.*

and the State, while administrative expenses were fully borne by GoI up to 2008-09 and thereafter shared between the Centre and State in the ratio 90:10. Apart from this, State Government paid additional honorarium, ex-gratia, etc. to AWWs and AWHs.

Funds received from Central and State Governments *vis-à-vis* expenditure incurred towards SNP and administration during 2007-2012 are shown in the ***Appendix 2.11***. Short release of central funds in a quarter was adjusted against subsequent releases. Accordingly, as of March 2012, ₹ 58.99 crore in respect of SNP and ₹ 48.43 crore in respect of administrative cost had not been received from the Central Government. Noticeable increase in administrative expenditure during 2009-12 was attributable to operationalisation of additional AWs and increase in honoraria of AWWs and AWHs.

During 2009-12, administrative expenses constituted 34 to 41 *per cent* of the total ICDS expenses against the recommendation of 28 *per cent*

Administrative expenses accounted for 34 to 41 *per cent* of total expenditure under ICDS in the State during 2009-12 (37 *per cent* in aggregate), against the recommendation (May 2009) to restrict the same within 28 per cent. This was attributed by the Department to salary hike consequent upon Pay Commission recommendations, operationalisation of additional AWs, additional expenditure on account of honorarium etc.

2.2.6.2 Delay in operationalisation of AWs and consequent idle payment

In five projects of three test-checked districts, ₹ 2.99 crore paid to staff were unproductive as the AWs concerned did not start functioning since other staff were not recruited or other problems as tabulated below.

Table 2.2.1: Idle payment in test checked districts

District	Name of project	Amount (₹ in crore)	Remarks
Malda	Kaliachak -I	0.12	Project sanctioned in January 2006 and Project level officers and staff were posted with effect from July 2006 onwards. AW centres started functioning in October 2007 due to delay in recruitment of AWW/AWHs. Consequently, services of project level officers and staff were unutilised leading to unproductive expenditure on their pay and allowances.
South 24 Parganas	Baruipur and Patharpratima	1.55	125 AWs in Baruipur and 69 AWs in Patharpratima were not made operational leaving AWWs and AWHs idle from December 2009 to March 2012. The same was attributable by the CDPO to non-co-operation of respective Gram Panchayats.
	Sonarpur	1.02	
Jalpaiguri	Alipurduar-I	0.30	142 AWWs remained idle during September 2010 to March 2012 due to non selection of AWHs. Honoraria paid to 20 AWWs and AWHs each attached to 20 AWs was unproductive owing to non-operationalisation of AWs during January 2010 to March 2012.
Total		**2.99**	

Source: Records of respective CDPOs

The Department stated (December 2012) that functioning of Kaliachak I Project was delayed as the local MLA (being the Chairman of the selection committee) had delayed to convene the meeting of selection committee. The Department accepted the observation on South 24 Parganas, but intimated that the AWs have since started functioning. As regards Alipurduar I project, it was intimated that three AWs have since started functioning.

Unproductive expenditure of ₹ 4.08 crore on salary / honorarium during 2009-12

Further, in three test-checked districts, 14 drivers[2] were posted either in excess of requirement or vehicles were not allotted to them from April 1995 to March 2012. This resulted in payment of idle salary of ₹ 1.09 crore (Bardhaman: ₹ 69.91 lakh, Jalpaiguri: ₹ 26.71 lakh and Malda: ₹ 13.23 lakh) during 2007-12.

Thus, during 2007-12, unproductive expenditure on salary/honararium amounted to ₹ 4.08 crore.

2.2.7 Establishment of Projects and AWs and availability of infrastructure

2.2.7.1 Status of operationalisation of Anganwadi Centres

As of March 2012, out of 575 projects sanctioned in the State, 573 were operational while in test checked districts 193 were operational against 195 sanctioned. Similarly, as of March 2012, out of 116390 AWs in the State, Department could operationalise 112432 (97 *per cent*). These AWs were sanctioned by GoI in four phases[3] for denser coverage. The status of operationalisation of the AWs in test checked districts is indicated in ***Appendix 2.12 A***.

As of March 2012, the Department failed to operationalise five per cent AWs (2041[4] out of 41950) sanctioned, in the five test-checked districts though three to seven years have elapsed since their sanction. The delay in operationalisation was mainly attributable to shortage of AWWs and AWHs indicating non-synchronisation of recruitment of staff with setting up of AWs. Test-check further disclosed the following:

- In Kharagpur-I project of Paschim Medinipur, though 220 AWs were sanctioned under the then existing projects in third phase, sanction of 120 AWs were withdrawn by GoWB and redistributed among other projects in the district. Forty nine (49) of the remaining AWs were made operational till March 2012. This deprived 2529 beneficiaries targeted to be attached to 51 sanctioned AWs of ICDS services.
- In the third phase of expansion, GoI sanctioned 1000 AWs in trafficking prone areas of 40 existing ICDS projects in eight[5] border districts to be operationalised

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[2] *Vehicles were not allotted to nine drivers plus five drivers were posted in excess of requirements*

[3] *Initial phase termed as the Pre-First phase, followed by three more phases. Target date for operationalisation of the first phase: June 2006, second phase: September 2007 and third phase: December 2009*

[4] *82 AWs sanctioned in pre-1st phase, 367 AWs sanctioned in 1st phase, 131 AWs sanctioned in 2nd phase and 1461 AWs sanctioned in 3rd phase.*

[5] *Cooch Behar, Dakshin Dinajpur, Jalpaiguri, Malda, Murshidabad, Nadia, North 24 Parganas and Uttar Dinajpur.*

within December 2009. Available records did not indicate any action taken by the Government to operationalise these AWs.

- In South 24 Parganas, based on State Government's proposal, GoI sanctioned 8001 AWs (till third phase) for 13 riverine projects at the rate of one AW for every 350 population. The Department, however, approved 5606 AWs to these projects based at the rate of 500 population per AW, out of which 604 are yet to be operationalised. Thus, the intention of providing better coverage to riverine villages was not achieved.

During Exit Conference (December 2012) Department stated that court cases created obstacle in the operationalisation of sanctioned AWs. It was stated that there was improvement since March 2012, which, however, was not supported by any factual evidence in the Department's reply (December 2012).

2.2.7.2 Bifurcation of existing projects

Bifurcation of existing projects did not result in better supervision owing to non-provision of manpower

With a view to ensure proper functioning of ICDS projects through stronger supervision and monitoring of the AWs, the State Government decided (April 2010) to set up additional projects bifurcating existing ones having more than 300 AWs each. Accordingly, 160 additional projects were sanctioned out of which 159 were set up in the State during 2011-12. Of this, 63[6] were set up in the five test-checked districts. These 63 additional projects were not given separate manpower with the result that CDPO/ACDPOs who were entrusted with the original projects before bifurcation continued to hold charge of the new projects created after bifurcation. Thus, the objective of strengthening supervision and monitoring through bifurcation was not achieved.

The Department intimated (December 2012) that efforts were being taken to create separate infrastructure facilities and arrange for manpower.

2.2.7.3 Infrastructural facilities

According to the standards fixed by the National Institute of Public Co-operation and Child Development (NIPCCD), for efficient and smooth delivery of quality services, Anganwadis should fulfill minimum requirements. These include adequate space for services with no health hazards to children, availability of toilets and drinking water facilities, etc.

Reports of infrastructural facilities available as of March 2012 in 39869 operational AWs as available with the Directorate in respect of five test checked districts as well as in the State indicated the following:

[6] *Bardhaman-7, Jalpaiguri-15, Malda-9, Paschim Medinipur-12 and South 24 Parganas-20.*

Table 2.2.2: Infrastructural facilities in AWs

Infrastructural facilities	Paschim Medinipur	Bardhaman	South 24 Parganas	Malda	Jalpaiguri	Total of test checked	State as a whole
AWs reported upon	8602	9051	9945	5509	6762	39869	**111679**
Own building	3002 (35)	3141(35)	1438 (14)	332 (6)	1784 (26)	9697 (24)	**27656(25)**
Rented house	331 (4)	573(6)	1024 (10)	1898 (34)	167 (2)	3993 (10)	**16217(15)**
Primary school/other government building	2336 (27)	2103 (23)	3035 (31)	170 (3)	623 (9)	8267 (21)	**21646(19)**
Private house	1949 (23)	2186(24)	3677(37)	2719 (49)	988 (15)	11519 (29)	**30384(27)**
Open space	1062 (12)	950 (10)	771 (8)\	390 (7)	3200 (47)	6373 (16)	**15866(14)**
Drinking water facilities available	4094 (48)	6327 (70)	5446 (55)	4920 (89)	2302 (34)	23089 (58)	**63471(57)**
Toilet facilities available	**1733 (20)**	**4291 (47)**	**2104 (21)**	**2385 (43)**	**1308(19)**	**11821 (30)**	**35993(32)**

Source: Information furnished by the Directorate and respective DPOs
Figures in brackets represent percentage with respect to number of AWs reported upon

25 *per cent* of the AWs in the state had own buildings while 14 *per cent* were operating in open spaces

In the State, 25 *per cent* of the AWs had own building while 14 *per cent* were operating in open spaces. On this count, the situation in two test-checked districts was critical with 47 *per cent* AWs in Jalpaiguri operating in open space and only six perÊcent in Malda having own buildings. Likewise, drinking water and toilet facilities were also inadequate with only 57 and 32 *per cent* of AWs respectively having these facilities. As regards toilet facilities, Jalpaiguri, Paschim Medinipur and South 24 Parganas fared badly with only 19, 20 and 21 *per cent* of the AWs having toilets. As evident, in the absence of required infrastructural facilities, AWs were not in a position to render quality services to targeted beneficiaries effectively.





Dining cum classroom at Lochandas setu AW (No 192) under Mangalkote Project in Bardhaman

Test-check of 200 AWs under five DPOs revealed the following position of availability of child friendly amenities:

Table 2.2.3: Facilities in AWs

No of AWs test checked	Number of AWs (per cent) having			
	Inadequate space	Separate space for children	Indoor activity area	Outdoor playing area
200	40 (20)	138 (69)	103 (52)	91 (46)

Source: Data collected from test checked AWs

Thus, while non-availability of adequate space is the most pervasive problem faced by the AWs, almost half of the AWs test-checked run without outdoor playing area and indoor activity area, which may potentially affect the quality of services rendered by the AWs.

2.2.7.3.1 Sanitation and Drinking Water facilities

In the test checked districts, 42 and 70 per cent of AWdid not have drinking water and toilet facilities respectively

In five test-checked districts 16780 (42 *per cent*) AWs were running without drinking water facility while number of AWs without drinking water in the State stood at 48298 (43 *per cent*). Number of AWs with drinking water facility was highest in Malda (89 *per cent*), while in Jalpaiguri, the situation was worst (*34 per cent*) among the test checked DPOs. Out of 200 AWs test checked, water quality was never tested in 178 (89 *per cent*).

Seventy (70) *per cent* of AWs in the test checked districts and 68 *per cent* in the State did not have toilet facilities, indicating indifference towards provisioning of proper sanitation facilities.

During Exit Conference (December 2012) the Department stated that efforts were on to improve the position regarding inadequacies in basic infrastructural facilities/amenities in AWs. It was mentioned that construction of AW buildings were undertaken through various schemes[7]. It was intimated that the DMs had been asked to send action plans for three years with a target to provide own buildings to all AWs within that period. Similarly, steps were stated to have been taken for provision of toilets, drinking water, etc.

2.2.8 Supplementary Nutrition Programme

2.2.8.1 Identification and coverage of beneficiaries

Noticeable improvement in coverage of SNP points to project's gradual progress towards universalisation

Supplementary Nutrition Programme (SNP) targets all children of age group of six months to six years and all pregnant women and lactating mothers. Accordingly, the target group was to be identified and a database maintained by AWWs. During 2007-12, in five test checked districts, total 152.03 lakh[8] beneficiaries were registered, out of which 131.24 lakh[9] were covered (86 *per cent*). DPO, Malda attributed shortfall in coverage of enrolled beneficiaries to non-supply of food in regular course, reluctance of children to attend AWs for non-formal pre-school education, etc.

[7] *Rural Infrastructure Development Fund, Backward Region Grant fund, Multi sector Development Programme, Member of Parliament Local area Development, Bidhayak Elaka Unnayan Prakalpa, Paschimanchal Unnayan Parshad etc*

[8] *Bardhaman: 3742734, Jalpaiguri: 1961196, Malda: 1611731, South 24 Parganas: 4854779 and Paschim Medinipur: 3033047*

[9] *Bardhaman: 3557192, Jalpaiguri: 1533279, Malda: 1345328, South 24 Parganas: 4069931 and Paschim Medinipur: 2678419*

Analysis of data for the State (***Appendix 2.12B***) indicated that during 2007-12, coverage of 0-6 years children increased from 61 to 87 *per cent* while for pregnant women and lactating mothers it increased from 63 to 97 *per cent*. Such substantial improvement indicated steady progress towards universalisation.

2.2.8.2 Disruption of SNP

25 *per cent* of 200 test checked centres could provide SN without disruption

As per norms of GoI further emphasised by the Honourable Supreme Court's order (April 2009), each AW was required to ensure provision of supplementary nutrition to the extent of 300 days in a year (25 days in a month). Scrutiny of records of SNP in 200 test checked centres revealed that SN was provided for 300 days in a year in 49 centres (25 *per cent* of test checked AWs). In the test checked districts, the percentage of such AWs varied from five to 45 as indicated in the ***Appendix 2.12C***.

Audit analysis indicated four to 21 *per cent* disruption in number of feeding days in 200 test checked AWs.

Though norm was for 25 days of feeding in a month, monthly progress reports (MPRs) accepted 21 days as the benchmark. However, analysis of MPRs for the month of March during 2007-12 as shown in the table below indicated that the percentage of AWs which provided SN for more than 21 days per month, increased from 79 *per cent* in 2007-08 to 91 *per cent* in 2011-12. The trend was largely the same in the test checked districts.

Table 2.2.4: AWs providing food for more than 21 days per month

	As of March	No. of AWs operational	No of AWs reported	Number of AWs providing SN for 21 days or more in a month (percentage*)
West Bengal	2008	88086	87745	69377 (79)
	2009	89015	88134	73740 (84)
	2010	108961	104388	88823 (85)
	2011	111556	109888	100602 (92)
	2012	112432	111060	101501 (91)
Five test checked districts	2008	31441	31370	23220(74)
	2009	31795	31671	26412(83)
	2010	38819	36931	30518(83)
	2011	39596	38732	35735(92)
	2012	39978	39265	35931 (92)

Source: Reports of WCD&SW Department **with respect to AWs reported.*

CDPOs of Malda attributed this mainly to inadequate supply of food grains.

The Department stated (December 2012) that it was working on creation of buffer stock forming cluster of 10-15 AWs for uninterrupted supply of SNP.

2.2.8.3 Non-adherence to nutritional norms

Reduction in quantity of foodgrains to cushion price hike led to non-provision of food of stipulated nutritional value

The aim of SNP was to reduce and prevent malnutrition among children, pregnant women and lactating mothers by providing supplementary nutrition as per the nutritional norms fixed by GoI. The cost of food stuff was to be equally shared by the Central and the State Government. The State Government unilaterally increased its share in January and August 2008, while in March 2009, both the GoI and State enhanced their shares[10]. In Jnuary 2011 in t he light of increase in market rates of foodgrains, the Department reduced[11] the quantum of food material to be able to maintain the rate per beneficiary per day. Consequently, beneficiaries were not provided with prescribed level of nutritional value.

As per Department's records as made available to audit, shortage in nutritional value for various categories of beneficiaries was between 70 and 100 calories as indicated in the table below.

Table 2.2.5 : Calorific norms for supplementary nutrition vis-v-vis actuals[12]

Category for beneficiaries	Stipulated quantity of energy to be supplemented	Actuan quantity energy provided (Calories)	Shortage in terms of Calorie (percentage)
Children of 6 months to 6 years	500	400	100 (20)
Severely malnourished children	800	500	300 (38)
Pregnant women and lactating mothers	600	530	70 (12)

Source: Documents of Women and Child Development and Social Welfare Department

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(Amount in Rupees)

Category of Beneficiaries	*Rates/head/day*			
		January 2008	*August 2008*	*March 2009*
	Up to December 2007	*Enhanced by State Government*		*Enhanced by both Central and State*
Children of 6 months to 6 years	*2.00*	*2.16*	*2.34*	*4.00*
Severely malnourished children	*2.70*	*2.90*	*3.12*	*6.00*
Pregnant women and including mothers	*2.30*	*2.50*	*2.72*	*5.00*

[11] *60 gms of rice and 25 gms of dal provided to severely malnourished children as of October 2010 were reduced to 45 gms and 20 gms respectively in January 2011 indicating a reduction of 25 per cent and 20 per cent respectively.*

[12] *As per information furnished to Hon'ble Supreme Court in December 2009.*

During the Entry Conference, Principal Secretary of the Department stated that it was difficult to meet the requirement of calories unless fund provisions were linked to the price index. The same was reiterated in the Exit Conference as well as in the reply given (December 2012) by the Department.

Thus, non-supply of supplementary nutrition for stipulated number of days coupled with reduction in quantum of food stuff led to reduction in stipulated level of nutritional value. The purpose of bringing about improvement in the nutritional and health status of children and pregnant women was compromised to that extent. The same is vindicated by the scenario of malnutrition among the targeted groups (***Appendix 2.13)***:

- As of March 2012, out of 5674883 children weighed, 1450454 (26 *per cent*) were below normal weight, while 102847 children (two *per cent*) were malnourished.
- Of 1906787 pregnant women registered during 2010-11, 569046 (30 *per cent*) were anaemic (Haemoglobin<11[13]).
- Further, during the period 2007-11, birth weight of 15 to 19 *per cent* new born babies in the state was less than 2.5 kg. In respect of test-checked districts, percentage of such babies varied between six and 25 *per cent*.

In the Exit Conference the Department stated (December 2012) that it had been decided to provide double fortified (with iron and iodine) food to combat anaemia and iodine deficiency.

2.2.8.4 Non-availing of BPL rate in procurement of SNP rice

Department's failure to avail of rise at BPL rates under WBNP Scheme resulted in avoidable expenditure of ₹ 240.66 crore

Under Wheat/Rice Based Nutrition Programme (WBNP) State Governments were to receive food grains at the below poverty line (BPL) rate for SNP of ICDS scheme. The State Government did not avail of the benefit of the scheme up to 2011-12[14] This indicates indifferent attitude on the part of the Department, especially in the light of curtailment in nutritional supplements given to beneficiaries on account of price hike.

During 2007-2011, the Department purchased 2.51 lakh MT of rice for SNP through its procurement agencies[15] from open markets incurring avoidable excess expenditure of ₹ 240.66 crore (***Appendix 2.14***) towards price differential[16] which could have been productively utilised for improving nutritional status of beneficiaries. To this extent the contention of the Department regarding difficulty in meeting the nutritional requirements due to rise in price index cannot be accepted.

During the Exit Conference (December 2012), the Department welcomed the audit finding and informed that decision had been taken to procure 70 *per cent* of the food-grains from Food Corporation of India (FCI) at BPL rates and the remaining

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[13] *11 to 14 per cent of maternal deaths in West Bengal during 2007-10 were due to anaemia.*

[14] *In 2010-11, based on requirements communicated by GoWB, GoI allocated (July 2010 and October 2010) 115576 MT of rice under WBNP. The Department, however, could not lift the same due to non-finalisation of selection of carrying contractors at district level*

[15] *West Bengal Essential Commodities Supply Corporation (WBECSC), West Bengal Consumers' Co-operative Federation Ltd (CONFED) and North Eastern Regional Agricultural Marketing corporation Ltd.(NERAMAC)*

[16] *Procurement cost varying from ₹ 1226/Qtl to ₹ 1920/Qtl against BPL rates of ₹ 565/Qtl*

30 *per cent* would constitute high quality rice bought from the open market to ensure provision of good quality rice to children at least two days in a week.

2.2.9 Health Services and Non-formal Pre-School Education

Health check-ups, referral services and immunisation are provided through AWs in co-ordination with the Health & Family Welfare Department. This requires AWWs to work in close co-ordination with the Lady Health Visitor (LHV)/ Auxiliary Nursing Midwife (ANM)/ Accredited Social Health Activists (ASHA). This included antenatal care of expectant mothers, post natal care of newborn babies and care of children below six years of age. None of the 200 test-checked AWs maintained records of number of expectant mothers physically examined before delivery, nor the number of homes visited by ANMs/LHVs after delivery. As such, coverage of beneficiaries under this service could not be ascertained in audit.

2.2.9.1 Immunisation

Pregnant women and infants are immunised from six preventable diseases - polio, diphtheria, pertussis, tetanus, tuberculosis and measles, which are major causes of child mortality, disability, morbidity and related malnutrition. Immunisation of pregnant women against tetanus reduces maternal and neonatal mortality.

Annual Reports for the years 2007-11 provided by Health & Family Welfare Department, Government of West Bengal disclosed that four to 31 *per cent* children were not immunised against preventable diseases except tuberculosis (BCG vaccine) where targets were largely achieved. However, even in case of BCG vaccine, percentage of achievement indicated a reducing trend. Further, tetanus vaccine was not given to 15 to 22 *per cent* pregnant women as shown in ***Appendix 2.15 A***.

In test checked districts, one to 47 *per cent* children (***Appendix- 2.15 B***) were not immunised against one or the other of the preventable diseases. Tetanus vaccine was not administered to 11 to 33 *per cent* of pregnant women during 2007-11.

Audit noted that in three test checked districts (Bardhaman, Jalpaiguri and South 24 Parganas) want of vaccines affected the immunisation programme. BMOsH confirmed non-availability of vaccines namely BCG, measles, DPT, OPV, Hepatitis B, etc. for different periods of time. This was evident from the Mother Child Card maintained to monitor immunisation schedule. Thus, the objective of prevention of critical diseases was not adequately fulfilled.

2.2.9.2 Referral Services

Referral cards not maintained in any of the checked AWs

Under this component of ICDS, AW workers were to identify serious cases of malnutrition or illness through home visits for referring the cases to Primary Health Centres or rural or district hospitals. Such referred cases should be recorded in the referral cards and properly followed up to ensure that required treatment was received by the beneficiaries.

None of the AWs of test checked 20 projects maintained referral cards. Neither the ICDS officials nor the functionaries of the Health & Family Welfare Department maintained records of referral cases. In the absence of relevant records, number of cases referred by AWs and follow up action taken, if any, could not be ascertained in audit. There was no co-ordination among the ICDS functionaries and field level staff of H&FW Department in the context of referral cases.

During Exit Conference (December 2012), the Department accepted the gaps in co-ordination with Health & Family Welfare Department and attributed this to lack of parity between the jurisdiction of anganwadis and ANMs and other logistic issues. It was informed that meeting was held by the Chief Secretary by officers of the Health & Family Welfare and Panchayat & Rural Development Departments to bring about convergence. It was informed that the issue of referral cards would be followed up.

2.2.9.3 Non-formal Pre-School Education

Ninety three to 100 per cent of AWs in the State provided PSE for more than 21 days during 2007-12

Pre-School Education (PSE) was to be provided to children of three to six years for 300 days a year i.e. for 25 days in a month. The information available at State level, however, indicated the number of AWs which conducted PSE for more than 21 days. Monthly Progress Reports of the Department disclosed that 93 to 100 *per cent* of the AWs[17] in the State provided PSE for more than 21 days in a month during 2007-12.

In the test-checked AWs, during 2007-12, out of 44734 beneficiaries registered, 36656 (82 *per cent*) attended PSE on an average. To some extent, the shortfall may be due to the dearth of child friendly amenities in AWs.

The Department stated (December 2012) that efforts are on to restructure PSE curriculum.

2.2.9.4 Nutrition and Health Education

The objective of Nutrition and Health Education (NHE) was to make all women in the age group of 15-45 years and particularly nursing and expectant mothers aware of the crucial role of nutrition in preventing diseases and improving health status. This was to be disseminated through film/slide shows, short demonstration courses and mothers' meetings.

[17] *Number of AWs reporting on ICDS activites*

Targets were neither fixed for film/slide shows and short demonstration courses nor were these conducted in any of the test checked projects except Budge Budge Project in South 24 Parganas, where one slide show and two short demonstrations were conducted in 2010-11.

As regards mothers' meetings, in 14[18] projects out of the 20 test checked, number of mother's meetings either equalled or exceeded targets for the period. There were, however, instances of shortfall in number of mothers' meetings by 25 to 46 perÊcent during one to two years out of the five years audited. This indicated that though there were sporadic shortfalls in mothers' meetings, overall performance in this aspect was largely satisfactory.

Further, AWWs were to visit homes for educating the target group. Though home visits were conducted in all the test checked AWs, the performance could not be assessed in the absence of targets.

The Department stated (December 2012) that steps were being taken to educate women through films, slide shows, folk songs, dance drama etc.

2.2.10 Manpower and training

2.2.10.1 Vacancy in key posts

Shortage in supervisory posts ranged from 53 to 69 *per cent*

CDPO/Assistant CDPO (ACDPO) of the Project, Supervisor, AWW and AWH are key posts in ICDS. While CDPOs and Supervisors had oversight functions, AWW/AWHs being the frontline workers, provided the services. In the State, there was significant shortage in these key posts, ranging from nine to 69 *per cent* (vacancies in CDPO, ACDPO and Supervisor posts were of 53, 69 and 55 *per cent* respectively).

Table 2.2.6: Men-in Position vis-à-vis sanctioned strength as of March 2012

Name of the district	CDPO			ACDPO			Supervisor			AWW			AWH		
	SS*	MIP*	VP*	SS*	MIP*	VP*	SS*	MIP*	VP*	SS*	MIP*	VP*	SS*	MIP*	VP*
Malda	16	3	81	12	5	58	238	116	51	5573	5009	10	5573	4764	15
Bardhaman	39	25	36	16	0	100	396	164	59	9278	8816	5	9278	8283	11
Paschim Medinipur	38	11	71	21	14	33	394	149	62	9009	8369	7	9009	8045	11
Jalpaiguri	30	11	63	15	0	100	303	142	53	6984	6391	8	6984	6322	9
South 24 Parganas	31	27	13	23	14	39	464	230	50	11106	9967	10	11106	8837	20
West Bengal	**575**	**269**	**53**	**225**	**70**	**69**	**5053**	**2268**	**55**	**116390**	**106333**	**9**	**116390**	**100561**	**14**

Source: Information furnished by Directorate and the respective DPOs
**SS-Sanctioned Strength, MIP- Men in position and VP: Vacancy Percentage*

[18] *Alipurduar during 2007-12, Bhatar 2009-11, Budge Budge –II 2010-12, Gosaba 2007-12, Harishchandrapur-I-2011-12, Jalpaiguri Sadar 2010-11, Jaynagar II 2010-12, Kharagpur-I 2007-09 and 2011-12, Madarihat 2007-08 & 2009-10, Mangalkote 2011-12, Matiali 2007-10, Memari-II 2011-12, Midnapur(U)-2011-12 and Rania I 2007-08.*

[19] *Bardhaman-45, Jalpaiguri-30, Malda-25, Paschim Medinipur-42 and South 24 Parganas-51.*

Substantial vacancies in supervisory posts poses a potential risk to the quality and efficacy of supervision.

Each AW requires an AWW and an AWH for proper service delivery. Against 112432 operational AWs, 106333 AWWs and 100561 AWHs were in position indicating deficiencies of 6099 AWWs and 11871 AWHs. In 20 test checked projects, 5424 AWs were being run with 5137 AWWs and 4930 AWHs. This indicated that some AWWs/AWHs were in charge of more than one AW.

Owing to shortage, CDPOs were given responsibility of more than one project which adversely affected the work of supervision, co-ordination and guidance of the Projects under his/her charge. In five test checked districts, out of 193[19] projects, 83 (43 *per cent*) were being managed by entrusting additional responsibility to CDPOs or ACDPOs.

ACDPO post is intended to assist CDPO. As per norms, projects having AWs between 150 and 200 should have one ACDPO and above 200 AWs, two ACDPOs. In the State there was shortage of 155 ACDPOs (69 *per cent*) and likewise, against the norm of one Supervisor for 25 AWs, there was one Supervisor for 50 AWs. None of the test checked Projects had the required number of Supervisors with shortage ranging from 25 to 91 *per cent* (***Appendix 2.16***).

The Department stated (December 2012) that the Public Service Commission had been moved for direct recruitment of CDPOs. It was stated that the process of recruitment of Supervisors in the Left Wing Extremist prone blocks was going on.

2.2.10.2 Deployment of Supervisors

Analysis of deployment of Supervisors in 39 projects in five test checked districts showed that percentage of vacancy in 15 projects closer to the district headquarters, ranged between 0 and 42, whereas those of 24 projects at remote locations[20] Projects located at a distance of more than 20 KM from the district Headquarters were treated as remote. ranged between 67 and 100, establishing a clear link between location of the project and vacancy position.

The Department stated (December 2012) that efforts were being taken for equitable posting of existing Supervisors.

2.2.10.3 Training

Training and capacity building is one of the most crucial elements in the ICDS scheme, as the achievement of programme goals depends upon the effectiveness of frontline workers in improving service delivery. Accordingly two types of regular training - job (induction) training and refresher training - are imparted to AWWs, AWHs, Supervisors and CDPOs/ACDPOs through Anganwadi Training Centres (AWTC), Middle Level Training Centre (MLTC) and National Institute of Public Co-operation and Child Development (NIPCCD) AWTCs trained AWWs and AWHs,

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[19] *Bardhaman-45, Jalpaiguri-30, Malda-25, Paschim Medinipur-42 and South 24 Parganas-51.*

[20] *Projects located at a distance of more than 20 KM from the district Headquarters were treated as remote.*

MLTCs, Supervisors and NIPCCD trained CDPOs/ACDPOs through Anganwadi Training Centres (AWTC), Middle Level Training Centre (MLTC) and National Institute of Public Co-operation and Child Development (NIPCCD)[21].

During 2007-11, against a target of imparting job training to 33600 AWWs, 29605 (88 *per cent*) were trained, while 26883 AWHs were covered under job training in 2007-08 against targeted 33000, indicating achievement of 81 *per cent*. Neither any target was fixed nor was any job training imparted for Supervisors during 2007-11 and for AWHs during 2008-11. Given the fact that 17571 AWHs were recruited during 2008-11, non-imparting of job training might affect the quality of services rendered.

As regards refresher training, except for 1722 Supervisors (55 *per cent* of 3150 targeted) trained in 2009-11, no other training was conducted during 2007-11. Target was not set for refresher training, nor such training conducted for AWWs/AWHs during 2007-11 and Supervisors during 2007-09.

The Department stated (December 2012) that lacunae in training would be addressed through setting up of new training institutes[22].

2.2.11 Monitoring and evaluation

2.2.11.1 Constitution of Monitoring and Review Committees

For monitoring implementation of the ICDS programme, Project Level Monitoring Committee functions under the Chairmanship of the local Member of Legislative Assembly with Sabhapati of Panchayat Samity/ Chairman of the Municipality, Block Medical Officer/ representative of District Health Officer, DPO as members and respective CDPO being the Convenor. To further strengthen the monitoring and supervision mechanism under ICDS, GoI introduced (March 2011) a four-tier monitoring review mechanism in each State. Review and Monitoring Committees were to be constituted at the State, district, block and anganwadi centre levels and to meet at prescribed intervals. The Department issued notification for constitution of these committees in February 2012, i.e. almost a year after GoI's instructions were issued. The Department intimated (December 2012) that monitoring committees had been formed at all levels.

2.2.11.2 Visit of AWs by Supervisors and CDPOs

Supervision of CDPOs/ Supervisors through AW visits grossly inadequate

Supervisors of ICDS project play a crucial role in monitoring and evaluation of the working of the centres at grass root level. As per guidelines, one Supervisor should be posted for every 25 AWs and she was required to visit every AW attached to her each month. However, as of March 2012, 2268 Supervisors were in position to cover 112432 AWs (i.e. one supervisor for every 50 AWs) in the State. In terms of the Guidelines, at best 43 to 58 *per cent* of the AWs in the test checked districts (50 *per*

[21] *AWTCs trained AWWs and AWHs, MLTCs, Supervisors and NIPCCD trained CDPOs / ACDPOs.*

[22] *Decision has been taken for setting up Training Centres in for disricts and one training cum resource Centre at the state level. Moreover, one training centre for each district has been proposed to be set up by 2013-14.*

cent in the State as a whole) could have been effectively covered by the existing Supervisors as shown in ***Appendix 2.17***. It was further noticed that shortfall in actual visits by existing Supervisors vis-a-vis normative coverage ranged between eight and 42 *per cent*. Thus, supervision remained grossly inadequate due to dearth in the number of Supervisors coupled with shortfall in visits of the existing Supervisors.

CDPO, the project level officer was required to undertake field visits, the norms being 18 days of field visits in a month with at least 10 night halts outside headquarters. Against the requirement of 21600 days[23] during 2007-12, visits were undertaken for 8137 days (38 *per cent*). Percentage of supervision conducted was almost insignificant in Malda at five *per cent*. None of the test checked CDPOs undertook the required level of supervision and none made night halts as mandated. Thus, oversight by CDPOs was grossly inadequate.

DPO, Malda attributed the shortfall (95 *per cent*) in supervision to shortage of CDPOs/Supervisors.

Although the Department stated in reply (December 2012) that DPOs had been categorically advised to ensure adequate visits by the CDPOs and Supervisors, this would entail addressing the shortage of staff in the first instance.

2.2.12 Performance Indicators

National Plan of Action for Children 2005 (Plan), brought out by the Department of Women and Child Development, GoI, enumerated goals to be achieved by 2010 in respect of child and maternal health. It envisaged reduction of Neonatal Mortality Rate (NMR) to below 18 per 1000 live births, Infant Mortality Rate (IMR) to below 30 per 1000 live births, and Maternal Mortality Ratio (MMR) to below 100 per 100000 live births. It aimed to reduce incidence of low birth weight by half within 2010.

2.2.12.1 IMR, NMR and MMR

IMR, NMR and MMR of West Bengal during 2005 to 2010 are indicated below.

Table 2.2.7: Statement showing NMR, IMR and MMR in West Bengal

Year	Goal to be achieved by 2010	2005	2006	2007	2008	2009	2010
NMR	18	30	28	28	26	25	NA*
IMR	30	38	38	37	35	33	31
MMR	Less than 100	141	141	145	145	145	NA*

Source: Health on the March – Annual Report of Health &Family Welfare Department
** NA: Not available*

[23] *18 days x 12 (months) x 5 (years) x 20 (projects)*

As would be evident from the table, there was progressive reduction in IMR during 2005-10. Trend of NMR indicated a gradual shift towards a positive direction. The declining trend of IMR indicated improvement in nutritional and health status of children. However, maternal death remains a matter of concern. Overall, none of the indicators reached the achievable targets by 2010.

The Plan had set a goal of reduction of low birth weight by half by 2010. In 2006-07, out of 1294540 newborns weighed, 18 *per cent* (235640) were under-weight. In 2010-11, it marginally decreased to 17 *per cent* (215294 out of the 1294429 infants weighed).

Thus, in spite of some progress in the right direction, much remains to be done in the State to achieve the goals set by the National Action Plan for Children, 2005.

Identifying early marriage of girls, early pregnancy, non-institutional delivery etc. compounded by mal-nutrition as factors responsible for adverse IMR/MMR, the Department stated (December 2012) that intensive programme for creating awareness had been planned.

2.2.13 Improper Internal Control

2.2.13.1 Status of Statements of Expenditure (SoE)

DPOs were to send SoE to the Directorate every month based on the SoEs received from CDPOs. SoEs were not available in the directorate for 2007-09. Available records showed that during 2009-2011, SoEs were received at Directorate sporadically. Out of 228 SoEs receivable during 2011-12 from the DPOs of 19 districts, the directorate received 184 SoEs (81 *per cent*). Directorate admitted (April 2012) that SoEs were not received timely. Accordingly, the State submitted UCs to the Ministry based on the expenditure data collected from the Directorate of Treasuries. Thus, irregular submission of SoEs by DPOs diluted internal control over progress of expenditure under ICDS.

The Department accepted the observation and intimated (December 2012) that DPOs had been categorically directed to send SoEs regularly.

2.2.13.2 Quality checking and monitoring of SN

Quality checking of SNP food was not conducted

Samples of food provided at AWs were to be checked by the Food and Nutrition Board (FNB) in their quality control laboratories (QCL). Samples for this purpose were to be collected by the field units of FNB during the course of regular inspections of AWs. ICDS functionaries were required to send samples to QCLs of FNB. Such exercise was not conducted in any of the test checked projects during the entire period covered by audit.

In reply, the Department noted the observation for future guidance.

[24] *A technical support wing under the Ministry of Women and Child Development, GoI*

2.2.14 Conclusion

The Integrated Child Development Services (ICDS) Scheme was introduced as the response to the nutritional and developmental needs of children below six years, pregnant women and lactating mothers. Implementation of the Scheme in the State was marked by various shortcomings and lapses. The Department could not ensure accessibility of ICDS services to the entire targeted population as it failed to operationalise all projects and Anganwadi centres (AWs) sanctioned by GoI. Steady improvement was noticeable during 2007-12 in the coverage of targeted groups in the test checked districts under supplementary nutrition component. However, the basic aim of providing requisite nutritional value to the targeted beneficiaries remained largely unachieved as the AW centres failed to provide supplementary nutrition for minimum stipulated number of days in a month. Quantum of per day per head food stuff was reduced by the Department to cushion against price rise compromising nutritional value. The AWs lacked basic amenities, as 25 *per cent* had own buildings while 14 *per cent* were operating in open spaces.

The objective of prevention of critical diseases was not taken care of adequately; shortfalls were noticed in implementation of immunisation programmes (except for tuberculosis). In the absence of referral cards at AWs coupled with lack of co-ordination with functionaries of Health Department, follow up of serious cases of malnutrition or illness was not verifiable.

Lack of ground level supervision and inadequate monitoring over implementation of the Scheme by various levels of supervisory functionaries formed a major bottleneck in scheme implementation. Significant shortages between 53 and 69 *per cent* were noticed in key supervisory posts, leading to almost half of the AWs either not being or being inadequately supervised.

Most of the weaknesses pointed out have persisted for years and had been conveyed earlier through the Civil Audit Report of the Comptroller and Auditor General of India for the year ended March 2005. This indicates that more meaningful supervision of the Scheme, provision of adequate infrastructure and human resources are necessary to accomplish the objectives set.

2.2.15 Recommendations

- ***Immediate steps should be taken to operationalise all projects and Anganwadi centres sanctioned by Government of India.***
- ***Existing Anganwadi centres should be equipped with basic amenities for efficient functioning.***
- ***The Department should initiate steps for recruitment of required manpower, especially in supervisory cadres, so as to ensure better service delivery through stringent supervision.***
- ***Suitable institutionalised mechanism should be introduced to ensure meaningful co-ordination between ICDS staff and Health Department functionaries.***

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

HEALTH & FAMILY WELFARE DEPARTMENT

3.1 Intended outcome of construction of health facilities remaining unachieved

Intended outcome of expenditure of ₹ 25.40 crore incurred by the Health & Family Welfare Department on creation of rural health infrastructure was not achieved either due to lack of synchronization with other interventions like posting of requisite staff or owing to inadequate planning/stalling of works on account of local problems.

The Health & Family Welfare (H&FW) Department of the State Government is vested with the responsibility of maintenance and improvement of the health care system in West Bengal. With a view to extend the reach of quality health services, H&FW Department spends funds *inter alia* on upgradation of rural health facilities through construction of new buildings, creating indoor treatment facilities, ensuring institutional deliveries at sub-centre (SC) level etc. Achievement of expected outcome of these expenditure calls for careful planning as well as synchronisation of other collateral interventions like supplementing manpower.

Test-check of records of the CMOsH / District Health & Family Welfare Samitis / Zilla Parishads of various districts during July 2011 to October 2011 and during August 2012 to October 2012, however, showed that substantial number of newly constructed buildings for health facilities were not put to use three months to three years after their completion, which was mainly attributable to non-posting of medical officers/ para-medical staff and deficiencies in planning. Instances were noticed where construction remained suspended after substantial sums were spent thereupon owing to local problems. All these were indicative of lack of synchronization of development initiatives and resulted in non-percolation of benefits of the investment to the targeted population. The issues are discussed in subsequent paragraphs.

(i) Upgradation of PHCs remaining unfruitful:

With a view to enhance the availability of quality health services for the poorest and those in greatest need, the Health & Family Welfare Department (H&FW) had taken up (July 2005) Health System Development Initiative (HSDI) programme[1]. Components of HSDI *inter alia* included upgradation of Block Primary Health Centres (BPHCs) and Primary Health Centres (PHCs) through construction of new buildings for creating 10 bedded indoor facilities. During 2005-2012, ₹ 86.66 crore was spent on upgradation of PHCs under HSDI.

[1] *The programme was implemented with financial assistance from Department for International Development, UK.*

Test-check of the records of the CMOsH/District Health & Family Welfare Samitis of five districts (Paschim Medinipur, Burdwan, Hooghly, Howrah and South 24 Parganas) revealed that new buildings of 25 PHCs, constructed for operation of 10 bedded indoor treatment facilities to deliver round-the-clock service, at an expenditure of ₹ 14.96 crore and taken over by district health authorities between September 2009 and June 2012, remained unutilised ***(vide Appendix 3.1)***. The buildings could not be put to operation mainly due to non-posting of medical and para-medical officials. Thus, the basic objective of extending indoor facilities in the PHC level remained unachieved three to 37 months after handing over of new buildings.

The Project Director accepted (December 2011 and October 2012) the facts and acknowledged that problem of shortage of medical and para medical staff was a matter of concern. It was stated that the Department was earnestly trying to deploy required manpower.

(ii)ANM quarters remaining unused

With a view to create facilities for round the clock service to introduce deliveries at sub-centre level and ensure round the clock presence of ANMs, H & FW Department decided to construct buildings with residential quarters for Auxiliary Nursing Midwives (ANM) on the upper floors of the sub-centres.

Test-check of records of three districts (Howrah, South 24 Parganas and North 24 Parganas) revealed that during 2005-12, District Health & Family Welfare Samitis (DHFWS) released ₹ 87.56 crore[2] to various panchayat samitis/gram panchayats for construction of 733 sub-centres[3]. Against this, 265 ANM quarters[4] were completed (***Appendix 3.2***) between January 2006 and August 2012. However, ANMs had not been allotted the quarters, nor did deliveries take place in the SCs rendering the expenditure of ₹ 9.28crore[5] incurred for construction of 265 ANM quarters unfruitful.

The Project Director, HSDI stated (November 2012) that ANMs for whom the quarters were constructed, were recruited from the same locality of the SCs and therefore, preferred to stay at their own residences. It was further stated that decision has been taken to utilize the unused space for holding health meetings and training programmes.

Given the fact that relevant guidelines envisaged recruitment of ANMs from villages within the jurisdiction of respective sub-centres, planning residences for them without assessment indicated lack of foresight. It was also noticed that in none of the SCs constructed in the test-checked districts institutional delivery was conducted leading to non-achievement of the basic objective.

[2] *Howrah:₹11.79 crore,South 24 Pgs:₹47.59 crore,North 24 Pgs:₹28.18 crore*
[3] *Howrah: 190 SCs, South 24 Pgs: 237 SCs, North 24 Pgs: 306 SCs*
[4] *Howrah: 60 No.,South 24 Pgs: 58 No.,North 24 Pgs: 147 No*
[5] *265 quarters at the rate of ₹3.50 lakh each*

CMOH, North 24 Parganas attributed the same to infrastructural deficiency at SC level.

(iii) Construction works remaining suspended

Construction works of five PHCs in Paschim Medinipur and Hooghly remained incomplete as of October 2012 after incurring expenditure of ₹ 1.16 crore, due to various reasons, *viz.* local problems/ abandonment of work by contractor / non receipt of required funds etc. as detailed in ***Appendix 3.3***. Nothing was on record to show whether any initiative was taken by the H&FW Department to address the bottlenecks and attempt to complete the works. This resulted in non-fulfillment of programme objectives and blockage of ₹ 1.16 crore for periods ranging between 27 and 46 months. Projected dates of completion had been exceeded by 20 to 40 months. The Project Director stated (December 2011) that the issues of local disturbances, contractor problems, non-receipt of required funds would be taken up with appropriate authorities for making the unused buildings functional and resume works.

Thus, intended outcome of the expenditure incurred by H & FW Department on creation of infrastructure was not achieved. This was attributable either to lack of synchronization with other interventions like posting of requisite staff or deficient planning or stalling of works on account of local problems. Given the fact that Health Action Plan, 2011-15 has prioritized *inter alia* affordable, accessible, sustainable, high quality essential health care for all, such a trend is a matter of serious concern.

3.2 Loss of revenue and undue favour to a private party

Health & Family Welfare Department extended undue favour to a private trust by assessing land at significantly lower value without consulting Land & Land Reforms Department violating rules and leading to loss of revenue of ₹ 3.95 crore.

B C Roy Polio Clinic and Hospital for Crippled Children, Kolkata (BPCH), established in May 1957, used to function from premises at 38, Badan Roy Lane, Kolkata. The said property of BPCH was vested with the Treasurer of Charitable Endowments under the Higher Education Department, while the Director of Health Services (DHS) under the Health & Family Welfare Department was the administrator of BPCH. Subsequently BPCH[6] was shifted to a new site on CIT Road, Kolkata. To set up an oncology Hospital and Research Institute for treatment including surgery and to develop related medical services, Integrated Cancer Alleviation & Research (ICARE), a private trust, proposed to occupy the land of BPCH on Badan Roy Lane.

[6] *BPCH was ultimately amalgamated (September 2010) with Dr. B. C. Roy Memorial Hospital for Children, Kolkata to establish a new medical institute called Dr. B. C. Roy Post Graduate Institute of Paediatric Sciences, (PGIPS), Kolkata.*

As per the West Bengal Land and Land Reforms (WBLR) Manual 1991, a long term lease of land for 99 years may be granted to institutions imparting training in medical, engineering and other professional courses on payment of 95 *percent* of market value of land as one time payment and 0.3 *percent* of market value of land as annual rent. For land owned by departments other than L&LR Department, proposal along with terms and conditions of transfer was to be vetted and sanctioned by L&LR Department.

Since the premises were lying unutilised, DHS communicated its agreement (April 2009) for disposal of the land by the Treasurer of Charitable Endowments. The H&FW Department fixed (December 2008) the onetime payment for the land at ₹ 43.08 lakh[7] and an annual rent of ₹ 0.14 lakh, which had been fixed considering the market value of the land as ₹ 45.35 lakh. Nothing was on record to show whether the issue had been referred to L & LR Department either by H & FW or by Higher Education Department (being the controlling Department of Treasurer) for ratification the basis of ascertaining market value of the land. Cabinet approval was accorded in December 2009.

Audit scrutiny (September 2011) of the records of the Principal, PGIPS revealed that ICARE deposited (April 2010) ₹ 43.22 lakh as one time payment and one year's lease rent and under the instruction of H & FW Department, Treasurer of Charitable Endowments leased out (June 2010) 2 bigha 3 cottah 10 chittack of the total land holding of the erstwhile BPCH for 99 years to ICARE through a lease deed executed between them. ICARE took over possession of the land in July 2010.

Records of the Commissioner of Stamp Revenue under L&LR Department, however, revealed (December 2011) that market value of the land during the period of execution of deed was ₹ 4.61 crore and accordingly, one time payment should have been ₹ 4.38 crore (95 *per cent* of market value), while annual rent comes to ₹ 1.38 lakh (0.3 *percent* of market value). This indicated short-realisation of ₹ 3.95 crore[8] by the Department from ICARE, besides, recurring loss of ₹ 1.24[9] lakh *per annum* towards annual rent.

Thus, undue favour to a private trust, by H&FW Department violating the provision of the WBLR Manual which stipulates consultation with the L&LR Department before leasing out of vested land led to loss of revenue of ₹ 3.95 crore and recurring loss of ₹ 1.24[10] lakh *per annum*.

The matter was referred to Government in May 2012; reply had not been received (December 2012).

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[7] *Being 95 percent of ₹ 45.35 lakh (market value)*
[8] *₹ 4.38 crore minus ₹ 43.08 lakh.*
[9] *₹ 1.38 lakh minus ₹ 0.14 lakh*
[10] *₹ 1.38 lakh minus ₹ 0.14 lakh*

3.3 Loss of Government revenue

Seven hospitals short-realised diet charges from paying/ above poverty line patients in contravention to departmental guidelines resulting in loss of ₹ 60.30 lakh to the Government exchequer in the case of five hospitals.

Health & Family Welfare (H&FW) Department supplies cooked diet to patients admitted in Government hospitals through private contractors. As per Government order (November 2001), hospital authorities are to recover 50 *per cent* of the cost of diet from all above poverty line (APL) patients irrespective of whether they have been admitted in paying beds/cabins or free beds. In January 2006, the Department reiterated that all hospitals should strictly adhere to guidelines and realise diet charges from above categories of patients. The H&FW Department revised the standard/maximum rates of diet from time to time enhancing the rates gradually[11] from ₹ 28 to ₹ 49.07 for each adult diet and from ₹ 14 to ₹ 27.78 for each child diet. Based on these prevailing standard rates, the Medical College and Hospital authorities (concerned Chief Medical Officers of Health in case of other hospitals in the districts) were to select contractors for supplying cooked diets through tendering. As per Government order, diet charges were required to be realised at the rate of 50 *per cent* of the diet costs as enhanced from time to time.

Audit scrutiny (January 2012) of the records of seven[12] hospitals showed that ignoring the periodic enhancements in diet cost, hospital authorities continued to collect diet charges from patients at flat rates of ₹ 14 and ₹ 7 for each adult diet and child diet respectively during various periods between April 2008 and December 2011.

Table 3.1: Short-realisation of diet charges

Name of hospital	Period	Number of diets		Diet charges recoverable (In Rupees)		Diet charges recovered (In Rupees)		Short realisation (Rupees in lakh)
		Adult	Child	Adult	Child	Adult	Child	
SSKM MC&H	October 2010 to December 2011	110092	4992	23.10	11.50	14	7	10.20
NRS MC&H	July 2008 to September 2011	157934	8455	16.50 to 21.50	8 to 10.75	14	7	8.97
Kolkata MC&H	April 2008 to August 2011	102603	--	17 to 23.26	--	14	7	6.34
Kolkata National MC&H	October 2010 to September 2011	44474	193	22.50	13	14	7	3.79
Ghatal SDH	July 2008 to March 2011	11838	--	23	--	14	7	1.15
								30.45

Source: Records of respective Hospitals

[11] *July 2002 onwards ₹28/₹14 per adult/child diet; May 2006 to June 2007: ₹28.50/₹14.25; July 2008 to September 2009: (19 per cent enhancement)₹33.92/₹16.96; October 2009 to May 2010: ₹46.55/₹26.57 and August 2011 onwards: ₹49.07/₹27.78*

[12] *SSKM Medical College and Hospital, Kolkata; NRS Medical College and Hospital,, Kolkata; Kolkata Medical College and Hospital, Kolkata National Medical College and Hospital, Kolkata; RG Kar Medical College and Hospital; Beliaghata ID Hospital and Ghatal Sub Divisional Hospital, Purba Medinipur*

In the absence of relevant records, monetary loss could not be computed in RG Kar Medical College and Hospital and Beliaghata ID Hospital.

Further, records of Medical Superintendent cum Vice Principal (MSVP), SSKM Medical College and Hospital revealed that during the period from October 2010 to December 2011, hospital authorities supplied 228364 adult and 27343 child diets to paying/APL patients. However, diet charges were collected from 110092 adults and 4991 child patients, leading to non-collection of ₹ 29.85 lakh against 118272 adult and 22352 child diets from paying/APL patients.

Thus, pervasive non-adherence to departmental guidelines led to short-realisation of cost of diet from paying/APL patients by hospitals. While in the case of five hospitals, this resulted in a loss of ₹ 60.30 lakh[13] to Government exchequer, in two major hospitals in Kolkata, the loss could not be computed due to non-availability of records.

As these came to notice only through test-check of some hospitals, the Government should ascertain occurrence of similar irregularities in other hospitals in the State to arrest such losses.

The matter was referred to Government in July 2012; reply had not been received (December 2012)

3.4 Utilisation of HSDI funds and flexi-funds on inadmissible items

West Bengal State Health and Family Welfare Samiti spent ₹ 1.73 crore irregularly on salary and establishment charges of eight nursing training schools. Moreover, in contravention of the guidelines for utilisation of flexi-funds, ₹ 1.91 crore was diverted by District Health and Family Welfare Samitis of seven districts for inadmissible items.

(A) With a view to enhance availability of quality health services for the poorest and those in greatest need in the State, the Health & Family Welfare Department (H&FW) had taken up (July 2005) implementation of DFID (Department for International Development, UK) funded Health System Development Initiative (HSDI) programme. The central principle being backing reforms with resources, the programme was designed to support eight key elements[14]. However, there was no provision for meeting recurring expenditure of any hospital or teaching institution out of HSDI account and all regular salary and establishment charges were to be met from non-plan budget of the H&FW Department.

Audit Scrutiny (March 2012) of the records of West Bengal State Health and Family Welfare Samiti (Samiti) revealed that during April 2009 to March 2012, the Samiti, with the approval of the H&FW Department, incurred an expenditure

[13] *Short realization of ₹30.45 lakh plus non-realisation of ₹29.85 lakh*

[14] *strategic and policy framework, organisation and management systems, health financing, access and demand for services, involving the private sector, assets and supply management, procurement and financial management systems, and health coverage priorities*

of ₹ 173.29 lakh[15] from HSDI account towards payment of salary and stipend, contingency, hiring of vehicles, travelling allowances, electricity and telephone charges of eight nursing training schools. The expenditure was inadmissible under HSDI as these nursing schools were regular establishments of H&FW Department and the salary and administrative expenses should have been met from regular budget.

(B) With the objective of enhancing resources at the district level, the H&FW Department decided (May 2006) to allot funds (flexi-funds) to the District Health & Family Welfare Samitis allowing flexibility in its utilisation to enable the Samitis to undertake innovative, area specific and need based activities[16] with special emphasis on difficult and under-served areas. Since substantial funds flow to the districts under other health schemes[17], it was stipulated by the Department that works taken up with the flexi-funds should not duplicate what could be taken up under other programmes. The districts were advised to utilize the funds for improvement in hospital facilities for patient welfare, mobilization of community and beneficiaries in all ongoing health programmes through extensive IEC[18] activities, engagement of NGOs/local clubs, organisation of special camps in remote and difficult areas etc. The order also stipulated that certain nature of expenditure, such as, expenditure towards office stationery/ equipment/ training related equipment/ vehicles/ honorarium/ incentives/ wages/ purchase of medicines/ consumables/ furniture/ advertisement/ expenditure in connection with convening Swasthya Melas/recurring non-plan expenditure etc. should not be incurred out of the flexi funds.

Scrutiny of records of the CMOHs of seven districts (namely, Paschim Medinipur, Malda, Hooghly, Burdwan, Howrah, North and South 24 Parganas) showed that in contravention of the guidelines, out of ₹ 5.25 crore[19] received as flexi-funds by these districts during 2006-09, ₹ 1.91 crore[20] was incurred on purchase of medicines, instruments and stationery, to meet administrative expenses, holding of *Swasthya melas*, repair of health centres, items related to other health schemes etc. *(vide **Appendix 3.4**)*, which were inadmissible.

The Project Director (PD), HSDI and Special Secretary, H&FW Department, while admitting (December 2011 and November 2012) that many items of expenditure incurred out of HSDI flexi-funds did not conform to flexi-fund purposes, stated that the items were covered under the overall scope of HSDI. It was stated that while preparing the guidelines, expenditure coverable under other health schemes had been excluded from the scope of flexi-funds in anticipation of availability of substantial funds under those schemes, which was at variance with

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[15] *During April 2009 to September 2009- ₹2981292, During December 2009 to May 2010- ₹5356376 and During April 2011 to March 2012- ₹8990861.*

[16] *Activities should contribute to reduction of infante and maternal mortality rates, improvement in institutional delivery/ immunization/ reducing disease burden or better hospital management.*

[17] *Namely, National Rural Health Mission, Reproductive Child Health II, other components under HSDI etc.*

[18] *Information, Education and Communication*

[19] *At the rate of ₹25 lakh per year per district*

[20] *Paschim Medinipur: ₹13.06 lakh; Bardhaman: ₹26.30 lakh, Hooghly: ₹45.49 lakh, Malda: ₹30.88 lakh, Howrah: ₹16.58 lakh North 24 Parganas: ₹31.63 lakh and South 24 Parganas: ₹27.47 lakh*

actual field situation. The expenditure had to be met for timely disease control intervention for the sake of public health.

While appreciating the opinion expressed by the PD, the concern still remains that expenditure on inadmissible items as indicated above, which did not conform to the idea behind introducing flexi-funds, accounted for substantial proportion[21] of flexi funds allotted to these districts, curtailing availability of funds for the intended objectives by that extent.

HOME (POLICE) DEPARTMENT

3.5 Implementation of Coastal Security Scheme

3.5.1 Introduction

With the objective of plugging critical gaps in policing the long Indian coastline and territorial coastal waters, Government of India (GoI) launched a centrally sponsored Coastal Security Scheme (CSS) in January 2005 in nine coastal States and three Union Territories. The scheme envisaged establishment of Coastal Police Stations (CPSs) through construction of new Police station buildings and barracks, supplying of the CPSs with Interceptor boats/arms/ ammunitions/ jeeps/ motor cycles/ other logistical supports. The cost of fuel for the vessels was to be borne by the GoI on reimbursement basis while expenditures on manpower were to be borne by the States.

West Bengal controls 260 km of coastline, sharing territorial and maritime boundary line with Bangladesh. A High Level Empowered Committee (HLEC) of the GoI, Ministry of Home affairs (MHA) approved (November 2005) a five year perspective plan for the first phase of the CSS for implementation during 2005-06 to 2009-10, with further extension up to March 2011.



Source : West Bengal Police

[21] *36 per cent*

The five years perspective plan for ₹ 33.53 crore *inter alia* included setting up of six coastal police stations and operational barracks.

The GoI assistance under CSS was in the form of 100 *per cent* grant. Interceptor Boats (IBs) were to be centrally procured by GoI and supplied to the State. Actual cost of fuel for running the IBs were to be reimbursed to the State by the GoI on submission of audited utilisation certificates (UC).

Examination in audit of the first phase of implementation revealed inadequacies in planning and lax administrative control. This led to serious shortcomings like delay in operationalising CPSs, deficient equipping of CPSs with vehicles, arms and ammunition, acute shortage of technical manpower, idling of interceptor boats leading to inadequate patrolling, finally defeating the objective of the scheme as discussed below:

Audit Findings

3.5.2 Financial management

GoI released ₹ 353.40 lakh (₹ 119.10 lakh in January 2006, ₹ 76.80 lakh in February 2007 and ₹ 157.50 lakh in September 2009) for implementation of first phase of CSS in the State. The position of approved outlay *vis-à-vis* amounts released by GoI and amounts released by the Home (Police) Department of the State Government are shown below:

Table 3.2: position of GoI assistance received and expenditure made therefrom under CSS

(Rupees in lakh)

Item approved	Number approved	Estimated cost per unit	Outlay approved	Amount released			Amount spent by the State as of March 2012
				January 2006	February 2007	September 2009	
Coastal Police Stations	6[22]	24.70	148.20	74.10	-	74.10	197.45
Barracks	6	15.00	90.00	45.00	--	45.00	
Vessels: 12 tonnes	12	200.00	2400.00	Supplied in kinds between August 2009 and April 2011			
Vessels: 5 tonnes	6	100.00	600.00				
Vehicles: Jeep	12	4.00	48.00	--	32.00	16.00	35.06
Vehicles: Motor Cycles	12	0.60	7.20	-	4.80	2.40	
Lump sum assistance to 6 CPS	--	10.00 per CPS	60.00	-	40.00	20.00	Nil
Total as per perspective plan			**3353.40**	**119.10**	**76.80**	**157.50**	
Additional items							
Fuel cost for vessels				78.00 (in December 2009)			86.23
Hiring of boats				8.00 (in February 2007)			132.00
Arms and Ammunitions				36.35 (supplied in kinds during May to November 2010)			

Source: Records of IG (CS) (Additional expenditures were borne by the State Government)

(a) Funds for construction of six CPS and barracks (₹ 119.10 lakh) were placed with the West Bengal State Police Housing Corporation Limited (WBSPHCL), while the remaining amount (₹ 234.30 lakh) was deposited into Government account. Separate Head of Account[23] under Revenue and Capital sections was not opened for budgetary /financial

[22] *Purba Medinipur: Digha Mohana and Talpattygarh; South 24 Parganas: Frazergunj, Haldibari (Sundarban) and Kishorimohonpur (Moipith); North 24 Parganas: Hemnagar*

[23] *Head of Account-New scheme under demand No 27 was opened in February/March 2012, however, without allocation of any fund in the financial year 2011-12*

control of CSS fund; nor was any mechanism put in place for efficient and effective management of CSS fund for programme implementation aligned to the approved Perspective Plan.

Of the central assistance of ₹ 353.40 lakh, ₹ 269.32 lakh was released (December 2006 to January 2009) for construction of three CPSs (₹ 197.45 lakh) in Purba Medinipur, North 24 Paraganas and South 24 Parganas, for procurement of seven jeeps and eight motor cycles (₹ 35.06 lakh) and equipments (₹ 36.82 lakh) leaving an unspent balance of ₹ 84.47 lakh as of March 2012.

(b) Funds for fuel of Interceptor Boats (IBs)

GoI released ₹ 78 lakh in December 2009 as advance for meeting expenditure on fuel and directed the State Government to make provision in the State budget towards expenditure on IBs to enable reimbursement[24] from GoI on submission of month-wise audited UCs. Eighteen IBs were supplied between August 2009 and April 2011. The expenditure on fuel for running of IBs were estimated at ₹ 7.92 crore to ₹ 10.08 crore per annum. However, except for ₹ 86.23 lakh (₹ 78 lakh advanced by GoI and ₹ 8.23 lakh borne by the State) allotted to the Superintendent of Police (SP), South 24 Parganas for expenditure on fuel for nine IBs stationed in three CPSs, no other provision was made in the State budget as of March 2012; nor was claim preferred to the GoI for expenditure incurred on POL for the IBs. Funds were not provided to the SPs of North 24 Parganas and Purba Medinipur for running nine IBs stationed in three CPSs. This led to stoppage of patrolling by IBs as local petrol pumps declined to supply fuel on credit.

(c) Funds for Hired Boats

GoI had approved (February 2007) local hiring of patrol boats by the State Government pending procurement and delivery of IBs and released (February 2007) an advance of ₹ 8 lakh towards fuel charges of these boats. Against this amount, the state spent ₹ 1.32 crore towards expenses on boats locally hired during July 2009 to September 2010. Though GoI was to reimburse the hiring cost, no claim was preferred by the State. In April 2012, Home (Police) Department ordered that 10 *per cent* of the regular allotment for fuel received by SPs may be utilised for CPSs.

Owing to sluggish progress in implementation of various components of the first phase, GoI held back release of funds (₹ 2 crore) for second phase till March 2012, though the second phase was to be in operation during 2011-2017.

[24] *With an upper limit for reimbursement of ₹ 4 lakh per month for a 12 Ton IB and ₹ 3 lakh per month for a five Ton IB up to October 2010; and thereafter ₹ 5 lakh per month for a 12 Ton IB and ₹ 4 lakh per month for a five Ton IB*

3.5.3 Administrative control

The deficiencies in fund management was due to inadequate administrative monitoring of the CSS. Home (Police) Department created the post of Inspector General of Police (Coastal Security) in July 2010 to act as nodal officer for strengthening security and vigil in border areas. Cell dedicated to monitoring execution of different components of CSS, was however, not created at any level in the Government. 'The National Committee on Strengthening Maritime and Coastal Security against Threat from Sea' directed (November 2010) to constitute an empowered committee for ensuring strict adherence to the fixed timelines for implementation of CSS. A Standing Committee on Coastal Security, under the Chairmanship of the Home Secretary was formed in November 2010 for reviewing timely implementation of various proposals pertaining to coastal security and for ensuring effective coordination among various state and central agencies. Besides, in compliance to the recommendation of the HLEC, Home (Police) Department had constituted (March 2008) a State level Co-ordination Committee under the Chairmanship of the Chief Secretary and district level Security Co-ordination Committee under the Chairmanship of the Superintendent of Police of the respective districts for implementation of CSS in the State.

Though the Standing Committee on Coastal Security held five meetings largely focusing on security issues, meetings were not held by the State or district level Co-ordination Committees as of April 2012, indicating indifference on the part of Government towards implementation of various components of CSS.

3.5.4 Infrastructure and operational preparedness of the CPSs

Out of six CPSs targeted for being set up in the first phase of CSS, five barring Talpattighat were made operational during February 2009 and July 2011. While three CPSs had been constructed, two others operated from rented premises and a flood shelter. The scheme had *inter alia* envisaged construction of six CPS buildings and equipping the CPSs with both land and sea capabilities by providing them with adequate number of vessels, vehicles, weapons, communication equipments, computers etc. Audit findings on creation of the infrastructural facilities of CPSs are discussed in the succeeding paragraphs.

(a) Construction of CPS buildings and operational barracks

GoI released (January 2006) ₹ 119.10 lakh to the State for acquisition of land and construction of six CPSs and barracks and directed that the work be completed and UCs submitted by May 2006. The amount was placed with the West Bengal State Police Housing Corporation Limited (WBSPHCL), the designated agency under the Home (Police) Department. In March 2006, WBSPHCL expressed its inability to undertake the project due to infrastructural shortcomings. Consequently, the work was assigned to four PWD divisions and the fund transferred (December 2006) to these divisions.

The Director General and Inspector General of Police (DG&IGP), West Bengal, however, transferred (April 2008) the work of construction of five CPSs from

three PWD divisions to Sunderban Infrastructure Development Corporation Limited[25] (SIDCL) for speedier implementation and for reducing the cost of construction, as SIDCL was engaged in constructional activities in coastal and marine areas. The DG&IGP pleaded that as other states had completed their construction works, expeditious implementation of the works was necessary. Further, SIDCL would provide infrastructural facilities like jetties, approach roads, landscaping and water facilities in the form of social projects for the welfare of general public. Accordingly, three PWD Divisions refunded ₹ 95.09 lakh[26] between November 2008 and January 2009 after incurring expenditure of ₹ 4.16 lakh on account of soil testing, survey, construction etc. at the respective sites. The work of construction of Hemnagar Coastal Police station assigned to the 24 Parganas PW (CB), North Division was, however, allowed to be continued. Thus, ₹ 95.09 lakh remained idle for three years (January 2006 to January 2009).

The present status of construction of six CPSs is shown in ***Appendix 3.5.*** As of March 2012, buildings of three CPSs (Digha Mohana, Frezergunge and Hemnagar) were complete, while construction work of one CPS (Haldibari) remained suspended from April 2011 for want of funds after incurring an expenditure of ₹ 1.90 lakh. Land for two CPSs (Talpattyghat and Moipith) was acquired/under process of acquisition. Delayed implementation after release of the total amount committed by the GoI has resulted in cost overrun. Against ₹ 238.20 lakh approved by GoI for six CPSs buildings including barracks, ₹ 196.42 lakh[27] (82 *per cent*) was spent on three CPSs as of March 2012. In addition, the buildings targeted to have been completed by May 2006, remained incomplete six years on.

(b) Interceptor boats and berthing jetties

Garden Reach Shipbuilders & Engineers Limited (GRSE), Kolkata[28] supplied 18 boats (12 IBs of 12 tonnes capacity each and six IBs of five tonnes capacity each) worth ₹ 32.10 crore[29] to the six CPSs [30] between August 2009 and April 2011 (*vide* ***Appendix 3.6***).

Provision for adequately equipped jetties, especially floating jetties for berthing IBs and to facilitate safe and smooth movement of members of crew/force, for loading and unloading the IBs with fuel, arms and ammunition and other stores was imperative for coastal police to allow effective discharge of its responsibilities. In selecting the sites for the six CPSs, the basic prerequisite for berthing facility of the IBs in the vicinity of CPS with adequate fendering on the

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[25] *A State Government Company*

[26] *₹ 19.85 lakh was spent by North 24 Parganas (CB) division at Hemnagar*

[27] *Total expenditure being ₹ 204.43 lakh (Appendix 3.9) of which ₹ 8.01 lakh was spent by the North 24 Parganas Division, PW (CB) Directorate.*

[28] *A Government of India undertaking, the agency selected by GoI for supplying the IBs to the state*

[29] *At the rate of ₹ 2.15 Crore for 12 IBs of 12 Ton capacity and at the rate of ₹ 1.05 Crore for Six IBs of five Ton capacity= ₹ 32.10 crore paid by GoI to GRSE directly.*

[30] *Two IBs of 12 Ton capacity and one IB of five Ton capacity for each CPS*

jetties to prevent damage to the sophisticated IBs due to the rubbing with jetties, especially during rough sea condition, was not considered by the Government.

As proper berthing facilities were not created in any of the six CPSs, IBs were forced to be anchored in insecure and unsafe places and jetties in far flung places from the respective CPSs affecting smooth functioning. Six IBs attached to Digha Mohana CPS and Talpattighat CPS of Purba Medinipur District were berthed in jetties belonging to the Indian Coast Guards/Haldia Dock complex of Kolkata Port Trust at Haldia, 120 kms and 50 kms away from the respective CPSs, while three IBs of Hemnagar CPS of North 24 Parganas were stationed at Lebukhali under Hingalgunj Police Station, 22 kms away from Hemnagar CPS. The IBs of the three CPSs of South 24 Parganas were anchored in jetties of Fisheries Department. The reports of GRSE and the districts indicated that berthing of the IBs in improper places, *inter alia*, had caused deterioration in their condition making these susceptible to frequent breakdowns and recurrent technical snags rendering those unworthy for voyage for significant periods. The situation was further compounded by idling of the IBs for non supply of fuel, as discussed *vide* para numbers 3.4.3.3 and 3.4.3.12.

(c) Vehicles

The CSS envisaged provision of two jeeps and two motor cycles for each CPS for required mobility of the force. Central assistance of ₹ 55.20 lakh was released to the State in February 2007 and September 2009 for the purpose. Audit verification (April-May 2012) revealed that against normative requirement of 10 jeeps and 10 motor cycles for five operational CPSs, seven jeeps and nine motor cycles were purchased for ₹ 35.46 lakh in July 2009 and March 2012. These vehicles, though procured specifically for deployment in the five operational CPSs, were not all clearly ear-marked for these CPSs rendering verification in audit difficult. Thus, the intended level of mobility was compromised.

(d) Arms and equipments

Test-check revealed various deficiencies in terms of equipments and arms, restricting operational effectiveness and capabilities of CPSs, as discussed hereunder:

(i) Arms and ammunition

Ministry of Home Affairs, GoI supplied as additional allocation various sophisticated weaponry[31] with ammunition valued at ₹ 36.35 lakh during May and November 2010 for equipping the eighteen IBs for operational purposes. The weaponry with ammunition was received by 6th Battalion, Barrackpore from different ordnance factories between May and November 2010. While distributing

[31] *Eighteen 5.56 INSAS LMG, thirty six 9mm Carbine, eighteen 5.56 INSAS Rifle, eighteen 9mm Pistol with ammunition*

the weaponry, certain arms[32] were retained in Central Armoury, Barrackpore for reasons not on record. Further, weaponry with ammunition was not supplied to Frezergunge and Hemnagar CPSs by the respective Superintendents of Police for lack of suitable storage space, while the other IBs were not fitted with the weaponry supplied, to make them operation worthy.

(ii) Equipments and logistics

The CSS envisaged equipping the CPSs with communication and electronic equipments and other logistics support. GoI released ₹ 60 lakh (₹ 10 lakh per CPS) in February 2007 and September 2009. Despite availability of central funds, Home (Police) Department accorded sanction belatedly in February 2012 for procurement of different communication equipments, photocopier, FAX, generator, furniture etc at a cost of ₹ 51.84 lakh for equipping the six CPSs. The CPSs had not yet received the equipment as of May 2012.

Thus, the State Government was not proactive enough to create assets and infrastructure including support system in a timely, effective and responsive manner aligned to the action plan for CSS to adequately equip the coastal police to discharge its assigned role and responsibilities.

3.5.5 Manpower

(a) Critical vacancies in technical posts

Technical manpower is a fundamental requirement for operations and sustenance of the IBs. In July 2007, Government created 108 posts of technical staff in six cadres[33] for running IBs. However, against sanctioned post of 108 technical staff, Government recruited (April 2010) 17 staff from Ex Navy and Coast Guard personnel. Of them, eight have since left the service between June 2010 and September 2011, leaving nine technical personnel[34] as of March 2012. This indicated a shortfall of 92 *per cent* as compared to normative requirement of staff. GoI had directed appointment of radio operators to maintain constant contact among CPSs, Coast Guard/Navy ships/aircrafts, posts for which were not created.

(b) Shortfall in force personnel

The mandated role of the six CPSs was to cover both land and marine areas to maintain law and order apart from surveillance. Government created 607[35] posts in the police force from time to time for operation of the six CPSs and outposts. As against the sanctioned strength, 148[36] personnel were deployed in different cadres, indicating a shortfall of 76 *per cent* as of March 2012. Forces sanctioned

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[32] *Sixteen 5.56 INSAS Rifle, sixteen 9mm Pistol and six5.56 INSAS LMG*

[33] *One Master (Sub-inspector), one Engine Driver (Assistant Sub-inspector) and four crews (Constable) for 12 Ton IB and one Assistant Sub-inspector(Master), one Engine Driver (Assistant Sub-inspector) and four crews(Constable) for five Ton IB*

[34] *Three masters(Sub-inspector), two Engine Drivers(Assistant Sub-inspector) and four Crews(Constable)*

[35] *46 Sub-inspectors, 48 Assistant Sub-inspectors, 420 Constables, 33 Police Drivers, 36 Wireless Operators and 24 NVFs/HGs*

[36] *15 Sub-inspectors, 13 Assistant Sub-inspectors, 90 Constables, three Wireless Operators, 24 NVFs/HGs and two Police Drivers*

for Talpattighat CPS were deployed in Khejuri Police Station, pending operationalisation of the CPS.

Significant vacancies in technical staff (92 *per cent*) as well as force personnel (76 *per cent*) raise questions regarding functioning and operational capabilities of the coastal police at optimal levels, as well as non-utilisation/under utilisation of the IBs.

3.5.6 Patrolling and security gaps

For adequate utilisation of IBs, GoI envisaged a compulsory operation of 120 hours patrolling in a month per IB, with a yearly task of minimum 1400 hours till October 2010 and 150 hours patrolling in a month with yearly tasking of minimum1800 hours from November 2010 onwards.

The 18 IBs were operated for 755 (18 *per cent*) to 38 (one *per cent*) hours for patrolling till March 2012 since their induction (***Appendix 3.6***). Factors attributable to the stoppage of IBs' operation included dearth of technical personnel and local suppliers declining to supply fuel on credit to the SPs of the respective districts.

Restricted operational capability and effectiveness of the coastal police resulted in increased security threats in the coastal zone of the state as reported by the Ministry of Home affairs, Navy, ICG, Kolkata Port Trust etc. from time to time. DG&IG of Police, based on intelligence inputs of increased activities of anti national elements and possibilities of infiltration in the coastal areas, proposed to the Government (September 2010) for setting up of a separate Marine Intelligence Unit in line with the recommendation made in the 'SOP for Coastal Police Stations'[37]. Such unit was necessary for collating inputs on activities in co-ordination and understanding with Navy, ICG, Customs and Fisheries Departments. The proposal was, however, not approved by the Finance Department as of March 2012. To plug the persisting critical gaps and threats in coastal security, Home (Police) Department accorded permission (December 2010 and June 2011) for hiring six launches in the interest of coastal security and surveillance as a stop gap measure.

3.5.7 Conclusion

Coastal Security Scheme (CSS) was brought to the fore for strengthening capabilities of the state police force for protecting the coast against illegal cross border and criminal activities. Despite an expenditure of ₹ 37.56 crore[38] (GoI: ₹ 36.24 crore, State Government: ₹ 1.32 crore), the scheme largely remained a non-starter due to factors like delay in operationalising CPSs, non-completion of half of the CPS buildings/barracks targeted, deficient equipping of CPSs with vehicles, arms and ammunition, acute shortage of technical manpower leading to idling of the interceptor boats etc.

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[37] *Standard Operating Procedure for Coastal Police Stations in India-A publication of the Bureau of Police Research and Development, MHA,GOI*

[38] *Including cost of interceptor boats and ammunition supplied by GoI in kind*

Although time frame for first phase of CSS was over in March 2011, five CPS, out of six targeted, could be made operational as of March 2012, while construction of only three CPSs buildings/barracks were completed with significant time and cost overruns. The five established CPSs could not operate at optimum level due to acute shortage of manpower and equipment. Interceptor Boats, integral to the scheme for patrolling of the coast, though supplied by GoI, remained largely idle due to critical shortage of technical personnel coupled with non-allocation of funds for fuel despite reimbursement of fuel costs by GoI having been envisaged. This was compounded by improper facilities for berthing of IBs leading to possible deterioration in their condition. Lack of planning, monitoring and supervision was evident in every sphere.

Basic objectives of Costal Security Scheme thus remained largely unachieved owing to lackadaisical implementation of the scheme exposing the coast line to security threats.

The matter was referred to Government in September 2012; reply had not been received (December 2012).

INFORMATION AND CULTURAL AFFAIRS DEPARTMENT

3.6 Infructuous expenditure on Brand Bengal Project

Indifferent attitude of Government towards recommendation of a firm on creation of brand identity of Bengal rendered the expenditure of ₹ 1.33 crore incurred thereon infructuous

Government of West Bengal accepted (September 2010) a proposal of an UK based consultancy firm[39] for creating a brand identity of Bengal under 'Brand Bengal Project'. An agreement to that effect was executed between Government and the consultancy firm in October 2010. The agreement envisaged formation of an Advisory Panel, represented by opinion leaders or eminent personalities to be selected by the Government from various fields[40]. All decisions and guidance on the project were to be led by the panel. The firm was to develop the brand idea through extensive discussions, interviews, travel and research on the documents provided by the Government and based on feedback from the advisory panel. The firm would charge ₹ 1 crore (exclusive of service tax) for its consultancy services. The expenses incurred by the firm in the course of its work were also to be borne by the Government. The agreement stipulated that payments were to be released to the firm in four equal instalments. The first instalment was to be paid in advance, while the remaining three were to be released on completion of second, third and fourth phases respectively. The work was to be completed within sixteen

[39] *M/S Saffron Brand Consultant Private Limited.*
[40] *Agronomics, sciences, culture, town planning, healthcare, infrastructure, education, tourism, governance and media.*

weeks. The phase-wise deliverables as agreed upon and actual payments made by the Department are shown below:

Table 3.3: Phases of works of Brand Bengal Projects and instalments of payments made

Installment	Due on	Deliverables of the phase	Amount paid	Date of payment
First	On agreement		₹ 27.57 lakh	September 2010
Second	After Phase 2 (Six weeks from project kick off)	Findings and recommendations, brand idea workshop with working party, Brand idea presentation to Advisory panel, Final approval of Brand idea	₹ 27.57 lakh	October 2010
Third	After Phase 3 (Seven weeks after Phase 2)	Two alternative visual expression routes, Final approved visual expression, basic elements	₹ 27.57 lakh	November 2010
Fourth	After Phase 4 (Three weeks after Phase 3)	Design of key applications, One workshop for brand champions, one workshop for brand guardians	₹ 27.57 lakh	January 2011
Travel and accommodation expenses			₹ 22.96 lakh	February –April 2011
Total			**₹ 133.24 lakh**	

Source: Records of Information & Cultural Affairs Department

The firm submitted the final report to the Government in January 2011. The Director of Information and the Ex-Officio Joint Secretary, I&CA Department had certified on the bills that the work had been done satisfactorily.

Audit scrutiny (May 2011) of the records of the Information and Cultural Affairs Department revealed that Government formed (September 2010) a Committee of Secretaries of the administrative departments[41] under the Chairmanship of the Chief Secretary for co-ordination and screening of deliverables from time to time. Information regarding formation of the advisory panel, as envisaged in the agreement was, however, neither available on record, nor commented upon by the Department, though called for. Moreover, nothing was on record documenting submission of the deliverables by the firm at various phases.

However, the material produced to audit as the final report is actually a copy of a power point presentation, with no further authenticated report in support of the presentation validated by authorized signatories of the company. There was, however, no scope to assess adherence to benchmarks in the absence of specific terms of reference or predefined format of the report in the agreement. As of January 2012, no further development on approval/ rejection/ implementation of the recommendations of the firm was forthcoming from records of I&CA Department.

Joint Secretary of the department stated (January 2012) that there was nothing on record to ascertain whether the report was placed before the appropriate authority. Hence rejection or acceptance of the report could not be ascertained.

[41] *Home, Finance, Agriculture, Science & Technology, Health & Family Welfare, Higher Education, Personnel & Administrative Reforms, Panchayat & Rural Development, Commerce & Industries, Tourism, School Education, Information & Cultural Affairs Departments*

Thus, absence of groundwork and lackadaisical attitude of the Government towards recommendations of the firm on creation of brand identity of Bengal rendered expenditure of ₹ 1.33 crore incurred thereon infructuous.

PANCHAYAT & RURAL DEVELOPMENT AND FINANCE DEPARTMENTS

3.7 Persistent delayed release of Central funds to Local Bodies.

Government failed to release ₹ 1101.86 crore Backward Region Grant Fund /Finance Commission funds to Panchayati Raj Institutions / Urban Local Bodies within time frame stipulated by the Government of India, also thereby shouldering avoidable burden of penal interest.

Guidelines for release and utilisation of Local Bodies grants recommended by the Twelfth Finance Commission (12th FC) and Thirteenth Finance Commission (13th FC) *inter alia* stipulated that the State Government should release funds to urban local bodies (ULBs)/ Panchayati Raj Institutions (PRI) within 15 days from the respective dates of credit of the funds in the State exchequer. Ministry of Finance, Department of Expenditure, GoI stipulated (March 2011) that States had to transfer the 13th FC grants to local bodies within five days of receipt of fund from the Central Government in case of states with easily accessible banking infrastructure and within ten days in case of states with inaccessible banking infrastructure. Any delay requires the State Government to release an additional amount as interest (calculated at rate fixed by Reserve Bank of India) to PRIs/ULBs, for number of days of delay.

Mention was made in paragraph 4.4.9 of the Civil Audit Report 2007-08 that delay in release of grants to local bodies under the 12th FC had cost Government an avoidable interest burden of ₹ 1.11 crore. Subsequent audit of Finance and P&RD Departments, however, revealed that such practice of delayed release of funds by the State Government still remained a matter of concern as would be evident from the following instances.

(A) GoI released ₹ 1208.50 crore to the State Government between July 2010 and June 2012 as General Basic Grants for PRIs and ULBs for 2010-12. Out of this, ₹ 1207.70 crore was released by the State Government to the PRIs/ULBs between July 2010 and July 2012. Scrutiny of records of Finance Department (July 2012) revealed that ₹ 335.79 crore was released with delays of 11 and 18 days beyond the stipulated time frame. Similarly, out of ₹ 2.40 crore received from GoI and fully released by the State during 2010-12 under Special Areas Basic Grant, ₹ 1.60 crore was released with delays of 19 to 51 days over and above time limit allowed in the guidelines. These delayed releases resulted in payment of additional interest of ₹ 1.19 crore[42] in March 2011 and June 2012. The reason for delay in release of funds was non-submission of UCs by Departments

[42] *₹ 95.65 lakh on GBG for PRIs, ₹ 22.71 lakh on GBG for ULBs and ₹ 1.08 lakh on Special Areas Basic Grant for PRIs*

concerned. Given the fact that similar delays had occurred in case of 12th FC grants also, such persisting indifference should be viewed seriously.

(B) Government of India, Ministry of Panchayati Raj releases and transfers funds to the State Government under Backward Region Grant Fund (BRGF) for supplementing the resources of PRIs and ULBs. As per GoI guidelines of BRGF, the funds are to be further transferred by the State Governments to Panchayats and Municipalities following the same stipulations as prescribed for the devolution of 12th FC grants, namely, expeditious onward release of funds within 15 days of its receipt into the consolidated fund of the State.

During 2007-08 to 2010-11 GoI released ₹ 766.055 crore as grants under BRGF to the State Government for onward transfer to PRIs and ULBs of 11 districts[43]. Scrutiny of records of P&RD Department revealed (May 2012) that the funds were transferred to PRIs with delays ranging between six and eighty nine days beyond the stipulated period of 15 days. Resultantly, the State Government was liable to pay an additional amount of ₹ 2.91 crore to the PRIs as penal interest. Scrutiny further revealed that P&RD Department sanctioned ₹ 2.91 crore as penal interest on this count in June 2012.

The P&RD Department, while admitting the facts (July 2012) stated that the release of additional amount may not be termed as financial burden since the amount was to be utilised for implementation of developmental schemes under BRGF. While this is acknowledged, the fact remains that provision of penalty had been made in the scheme guidelines to ensure expeditious percolation of GOI funds to user agencies. The Department's persistent failure to adhere to the time stipulation for onward release of GoI funds to local bodies is a matter of concern and deserves to be addressed.

Response of the Finance Department was, however, not received (December 2012).

PUBLIC HEALTH ENGINEERING DEPARTMENT

3.8 Avoidable expenditure on outsourcing of work

Public Health Engineering Department incurred avoidable expenditure of ₹ 7.80 crore by outsourcing works of sinking big diameter deep tubewells without utilisation of its capacity.

Public Health Engineering Department (PHED) has two divisions, namely, Northern Mechanical Division (NMD) and Central Drilling Division (CDD) responsible for sinking big diameter deep tubewells (BDTWs)[44] with their men and machinery as per requisitions placed by various PHE divisions for different water supply schemes in northern and southern parts of West Bengal respectively.

[43] *Bankura, Birbhum, Purba Medinipur, Paschim Medinipur, South 24 Parganas, Purulia, Murshidabad, Malda, Uttar Dinajpur, Dakshin Kinajpur and Jalpaiguri*

[44] *Tubewells having housing diameter of 6" or more, suitable for installation of electrical pump motor set*

PHED decided (September 2001) that all BDTWs to be sunk under PHE Directorate would be undertaken by CDD and NMD within their respective areas.

Scrutiny of the records (March 2012) of Executive Engineer of CDD revealed that instead of utilising the services of CDD, eight PHE divisions[45] of South Bengal engaged private agencies for sinking 211 BDTWs during 2006-11 incurring an expenditure of ₹ 7.80 crore[46] on men and machinery. This expenditure was avoidable, since CDD was capable of undertaking the jobs with its available capacity, which was substantially[47] underutilised during 2006-11.

Lack of justification for outsourcing work would be further evident from the fact that six new drilling machines were purchased by the CDD between November 2008 and February 2011 at a cost of ₹ 7.04 crore, in addition to seven functional existing machines. It was further observed that out of the six new machines, three were commissioned (2008-09) within six months, two in December 2011 and January 2012 after a lapse of eleven to sixteen months and one machine was yet to be commissioned (as of March 2012) after thirteen months of purchase, indicating indifferent attitude of the Department in utilising its own resources.

Thus, PHED incurred avoidable expenditure of ₹ 7.80 crore by outsourcing works of sinking big diameter deep tubewells without utilisation of its installed capacity.

The matter was referred to Government in September 2012; reply had not been received (December 2012).

3.9 Avoidable expenditure on a water supply scheme at Belur Math

Public Health Engineering Department did not foresee the viability of proposed intake system for a drinking water supply scheme and spent an avoidable amount of ₹ 1.17 crore on improvement of a pond.

To provide drinking water to Ramakrishna Math and Mission, Belur Math, Howrah, Public Health Engineering Department (PHED) accorded (April 2007) administrative approval for a surface based drinking water supply scheme at an estimated cost of ₹ 3.88 crore. The proposed scheme envisaged setting up a Water Treatment Plant (WTP) with production capacity of eight MLD[48] treated water per day. Executive Engineer (EE), Howrah Division, PHED awarded (November 2007) the work to an agency at ₹ 3.87 crore on turn-key basis for completion by November 2008. The contract *inter alia* envisaged survey including soil investigation, planning and designing of the scheme. The scope of

[45] *Barasat Division: 49 BDTWs at ₹1.61 crore; Tamluk Division: 56 BDTWs at ₹1.52 crore; Medinipur Mechanical Division: eight BDTWs at ₹0.69 crore; Nadia Division: 17 BDTWs at ₹0.59 crore; Howrah Division: 18 BDTWs at ₹0.59 crore; Purulia Division: four BDTWs at ₹0.07 crore; Alipur Division: 48 BDTWs at ₹2.53 crore and Bankura Division: 11 BDTWs at ₹0.19 crore*

[46] *2006-07: 25 BDTWs for ₹50.78 lakh; 2007-08: 43 BDTWs for ₹109.81 lakh; 2008-09: 29 BDTWs for 118.48 lakh; 2009-10: 47 BDTWs for 230.15 lakh and 2010-11: 61 BDTWs for ₹270.73 lakh*

[47] *Approximately only 30 per cent of the available capacity for sinking BDTW was utilized during 2006-11*

[48] *Million Litre per Day*

work *inter alia* included improvement of an existing pond which would be used as source of water for the WTP. Entry of raw water from the river Hooghly to the pond was to be regulated by sluice gates. For facilitating periodical de-silting of the pond without interrupting the supply of raw water for the WTP, the scope of work envisaged compartmentalisation of the pond; which had, however, been dropped subsequently (February 2009) considering slushiness of the pond bed. Audit scrutiny revealed that the work was completed in December 2010 and the agency was paid ₹ 3.26 crore on March 2012, pending settlement of final bill. This included ₹ 0.32 crore incurred on improvement of the pond and allied work for the intake system.

Meanwhile, the PHED took up (February 2008) simultaneously a scheme of rain water harvesting for augmentation of drinking water supply at Belur Math, which included improvement of the same pond. As source of raw water from the river Hooghly is of perennial nature and a meagre 0.77 *per cent* of the total requirement of water for the water supply scheme was to be received through rain water from the adjoining catchment area, decision to include the pond in rain water harvesting scheme lacked justification. Moreover, the rain water harvesting scheme overlapped with the existing water supply scheme in contravention to the Government approval which had categorically stipulated that the scheme should not overlap with any other existing water supply scheme. The work of rain water harvesting was completed in December 2010 at ₹ 1.38 crore of which ₹ 0.85 crore was incurred on improvement of the same pond.

Audit scrutiny (March 2012) revealed that after incurring ₹ 1.17 crore[49] on improvement of the existing pond, PHED had taken up (October 2009) an alternative arrangement for direct suction of raw water from the river at a cost of ₹ 1.43 crore. This arrangement was required to ensure uninterrupted supply of raw water to the WTP bypassing the pond. The work was completed in March 2011 incurring an expenditure of ₹ 1.40 crore.



Alternative intake system



Pond in the WTP area

Thus, the expenditure of ₹ 1.17 crore incurred on development of the pond not only lacked justification, but also remained unproductive under the alternative arrangement of direct suction of water from river Hooghly.

[49] *₹ 0.32 crore in the turn key contract* ***plus*** *₹ 0.85 crore in rain water harvesting work.*

The Department in its reply (November 2012) stated that in view of eventual shortcoming owing to inferior nature of sub soil as revealed by an expert committee (February 2009), it was concluded that the pond could not be used to the optimum extent as desired and ultimately an alternative intake system was chosen as a standby supply for execution of the water supply scheme.

The reply is not tenable since the scope of work of the turn key contract included conduct of necessary survey and soil investigation by the contractor; therefore non-viability of using the pond was foreseeable.

SCHOOL EDUCATION DEPARTMENT

3.10 Parking of programme funds outside Government accounts

Unrealistic assessment of fund requirement by West Bengal Board of Primary Education and School Education Departments led to parking of unspent programme funds in bank current account since 2002-03, which has accumulated to ₹ 11.23 crore as of March 2012.

In order to verify the effectiveness of school based Continuous and Comprehensive Evaluation (CCE) at the elementary level of school education, the West Bengal Board of Primary Education (WBBPE) introduced a system of External Evaluation (EE) at the end of Class II (from the academic year 1999-2000) and Diagnostic Achievement Test (DAT) at the end of Class IV (from the academic year 2005-06) in all Government recognised primary schools. From the academic session 2007-08, DAT was decided to be held at the end of Class III. The external evaluation was conducted centrally by the WBBPE through District Primary School Councils and Kolkata Municipal Corporation.

The WBBPE submits budget proposals for expenses[50] relating to holding of EE/DAT every year, while the School Education Department sanctions funds (State Plan) in favour of the Secretary of Board, who in turn, draws the sanctioned amount and deposits it in the Board's current account.

The year-wise position of release of funds by the Government out of the Consolidated Fund of the State and expenses met there from by the WBBPE, which was noticed during scrutiny (May 2012) of the records of the Secretary, WBBPE, is shown in ***Appendix 3.7***. During 1999-2012, WBBPE had drawn ₹ 37.02 crore for this purpose, against which ₹ 25.79 crore was spent, leaving unspent balance of ₹ 11.21 crore (30 *per cent*) in the current account of WBBPE as of March 2012. Of the accumulated amount, ₹ 1 crore was invested (along with interest accrued thereon) in fixed deposits with Allahabad Bank, Salt Lake Branch, since April 2009.

Test-check of available records further indicated that while placing requirement for funds for EE and DAT during 2008-09 to 2010-11, WBBPE had substantially

[50] *Expenses on printing of question papers, school level invigilation, supervision and mobility and administrative matters as well as State level expenses*

over-estimated the number of schools and students to be covered under evaluation, as compared to actual number of schools that participated in the process and number of students enrolled therein.

Table 3.4: Position proposed and actual coverage of schools and students under EE and DAT

Year	External Evaluation				DAT			
	No of students		Number of schools		No of students		Number of schools	
	Proposal	Actual	Proposal	Actual	Proposal	Actual	Proposal	Actual
2008-09	25 lakh	14.93 lakh	52250	46774	20 lakh	14.58 lakh	52250	48125
2009-10	25 lakh	14.51 lakh	52250	46322	20 lakh	14.46 lakh	52250	47922
2010-11	25 lakh	13.42 lakh	52250	47359	20 lakh	13.62 lakh	52250	47462

Source: Records of WBBPE

Consequently, the assessment of requirement of fund proved to be unrealistic. The Department also did not take into account the balances available with the Board while sanctioning new allotments. In spite of the fact that the Department had not approved the proposed amounts in full (especially during 2009-2011), substantial funds remained un-utilised with WBBPE.

Thus, release of funds by the School Education Department without taking into account unspent funds lying with WBBPE led to parking of unspent programme funds in bank current account since 1999-2000, which accumulated to ₹ 11.23 crore as of March 2012. As these amounts have been booked as final expenditure in the respective years' Government accounts, the expenditure figures have been inflated to that extent.

The Secretary, WBBPE, while confirming the facts, stated (May 2012) that excess funds were retained by the Board so that the implementation of External Evaluation and Diagnostic Achievement Test schemes is not affected in future for want of funds. The reply is not acceptable viewed from the fact that Treasury Rules stipulate that no money should be drawn from State exchequer unless it is required for immediate disbursement. Moreover, retention of funds to prevent adverse effect on future implementation of the schemes has not been borne out by the clearly visible trend for over a decade.

The matter was referred to Government in July 2012; reply had not been received (December 2012).

3.11 Infrastructure in primary schools

Inspection of 506 primary schools of four districts by audit revealed instances of non-availability of basic infrastructure and amenities namely, adequate class rooms, drinking water, toilets, arrangements for cooking of mid-day meal etc. Besides, deployment of teachers was not rationalized.

With a view to universalise elementary education under the Sarva Shiksha Abhiyan (SSA), Paschim Banga Sarva Shiksha Mission (PBSSM) works under the guidance of School Education (SE) Department. PBSSM runs its SSA activities through District Project Officer (DPO), while SE Department is assisted by Director of School Education (Primary). In each district there is a District Inspector of Schools (Primary) (DI) and a District Primary School Council

(DPSC). While the DPO is to identify infrastructural deficiencies in schools through DISE[51] database and arrange for necessary SSA interventions to remove them, DPSC is the authority empowered with appointment and transfer of primary school teachers.

As per DISE Report 2011-12, there were 66777 Government/Government Aided/Private Aided primary schools in the State, of which 49624 were under the management of the SE Department. These 49624 schools had 173236 classrooms and 190224 teaching staff for 5793920 students enrolled from class I to IV, which implied that classroom-student ratio (CSR) was 1:33 and pupil-teacher ratio (PTR) was 30:1. State Government guidelines prescribed CSR of 1:40 and guidelines of SSA envisaged of PTR 40:1. Though the overall CSR and PTR of the State were better than that envisaged in the guidelines, there were disparities in availability of CSR and PTR. It was seen that in 13162 schools (27 *per cent*) and 9312 schools (19 *per cent*), there was shortfall in classrooms and teacher strength respectively.

With a view to assess the availability and sufficiency of various basic amenities and infrastructure like classrooms, drinking water, toilets, etc. in primary schools, 506 Government and Government-aided primary schools of four districts[52] *viz.* Hooghly, Jalpaiguri, North 24 Parganas and Purulia (out of total 14558 primary schools in these districts) selected on random sampling basis, were visited by audit between November 2011 and February 2012.

During field visit, instances of infrastructural deficiencies, which have potential to adversely affect the quality of elementary education, were observed. These are discussed in subsequent paragraphs.

(a) Classrooms

DISE Report 2011-12 revealed that in the four selected districts, out of 11540 schools under the management of SE Department, 11396 schools (98 *per cent*) were running in permanent buildings and rest in rented buildings. In 11540 schools there were 38966 classrooms for 1258874 students resulting in an overall average CSR of 1:32, which was almost *at par* with that of the overall State ratio. However, during field visit it was seen that 12 schools out of 504 schools were running in private clubs/temple premises/thatched hut (without any sidewall)/rented dilapidated buildings/tin shed with no walls.

Since 12 schools did not have proper buildings, the requirement of classrooms *vis-à-vis* availability was not analysed in these cases. Based on the benchmark in the remaining 491 schools[53], 1549 classrooms were required as against 1843 indicating an excess of 294 usable classrooms. However, school-wise analysis revealed inequitable availability of classrooms against requirement, as would be evident from the following instances:

[51] *District Information System for Education*
[52] *Hooghly: 132 schools out of 3345; Jalpaiguri: 98 schools out of 3250; North 24 Parganas: 153 schools out of 4557 and Purulia: 123 schools out of total 3406*
[53] *One school was found locked on the date of visit*

- Out of 491 schools, there was aggregate shortage of 214 class rooms in 102 schools (21 *per cent*). On the other hand, 508 classrooms were excess in 277 schools (56 *per cent*). In respect of 112 schools, available number of classrooms (354) tallied with the requirement.
- Twenty nine (29) single classroom schools were functioning with enrolment varying between 41 and 225. Fifteen of these schools operating out of one room, had student strength of 80 and above each. In 75 schools (15 *per cent*), multiple classes had to be held in a single room simultaneously, as number of class rooms (up to three) was less than teacher strength (four to nine).
- Out of 508 excess classrooms in 277 schools, while 318 rooms were found to be used for miscellaneous purposes like teachers' room, store room for mid-day meal (MDM) rice, fuel, etc., 190 classrooms in 119 schools remained unused.

(b) Construction of Additional Classrooms (ACRs)

Identification of institutions having shortfall of class rooms, is the responsibility and prerogative of the district authority of SSM by utilising the DISE database. During 2007-08 to 2010-11, SSM released ₹ 225.14 crore to VECs/WECs[54] of the four selected districts for construction of 10431 Additional Class Rooms (ACR). Out of this, 7758 ACRs (74 *per cent*) were completed, works were in progress for 2268 ACRs (22 *per cent*), while work of construction of 405 ACRs involving assistance of ₹ 8.80 crore had not started (***Appendix 3.8***).

In the test-checked 491 schools it was seen that for 45 schools, each already having one to four classrooms not in use, ₹ 94.95 lakh[55] was sanctioned during 2007-10 for construction of further 50 ACRs. Resultantly, out of the same, 32 schools rooms became excess (ranging from one to four in each school) as compared to CSR norms after construction of 38 ACRs involving Government assistance of ₹ 72.20 lakh. This was indicative of construction of additional classrooms not being taken up on the basis of need.

DPOs of all selected districts stated that ACRs had been granted based on DISE figures on student classroom ratio. However, this is not borne out by facts on ground. Regarding monitoring of utilisation of newly constructed ACRs, DPO, North 24 Parganas stated (December 2011) that the checking was carried out during inspection for sanction of subsequent funds for the concerned schools. DPO, Jalpaiguri accepted (January 2012) the existence of lacuna in the process of monitoring and DPO, Purulia stated (December 2011) that Sarva Shiksha Mission authorities verified the utilisation of fund and not the utilisation of the asset.

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[54] *Village Education Committees / Ward Education Committees*

[55] *Hooghly : ₹ 5.25 lakh to two schools; Jalpaiguri : ₹ 16.50 lakh to nine schools; North 24 Pargansas : ₹ 37.75 lakh to 16 schools and Purulia : ₹ 39 lakh to 20 schools.*

(c) Drinking Water

In the State, 6554 schools (13 *per cent*) had no drinking water for students. In the four selected districts, drinking water system was not functional in 1215 schools (11 *per cent*). Out of 504 primary schools visited, there was no drinking water facility in 132 schools (26 *per cent*). The students brought drinking water from home/ community tube wells / roadside tap. In 25 schools where drinking water was available, water sources (unclean storage tank or damaged tubewells having filthy water or time scheduled tap), seemed unhygienic (18 schools) or insufficient (seven schools).

(d) Boundary wall and play ground

In the State, 33114 schools (67 *per cent*) had no boundary wall, in 402 schools these were under construction and in 32910 schools (66 *per cent*) there were no playgrounds.

In the four selected districts, 7687 schools (66 *per cent*) had no boundary walls and boundary walls in 33 schools were under construction. There was no playground in 8099(70 *per cent*) schools of the four districts.

Out of the schools visited, 42 schools (eight *per cent*) were partially surrounded by boundary walls, while 312 schools (62 *per cent*) had no boundary walls. Of the schools without boundary walls, 29 schools were adjacent to high-way/ big, deep pond which compromised the safety of students.

Two hundred twenty six (226) schools (45 *per cent*) had no playground, while 108 schools (21 *per cent*) had small yards adjacent to the schools for the purpose.

(e) Toilets

From DISE report as validated by the test checked district authorities, it was found that 537 schools (four *per cent* of total number of schools) in the four selected districts had no toilets. Scrutiny revealed that ₹ 1.47 crore was sanctioned as toilet grant to 407 schools either from SSM or by Zilla Parishad during 2007-12. Against this, in 285 schools works were complete; in 39 schools works were in progress, while status of 83 cases could not be ascertained.

Out of 504 schools visited, there was no toilet facility in 64 schools[56] (13 *per cent*). Eighteen schools were not sanctioned toilet grants. In case of 17 schools, action taken to provide toilet facility was not communicated by the district authorities though called for (March 2012). Besides, there were instances of submission of fictitious utilisation certificates, toilets remaining incomplete in spite of allotted funds being fully utilised, toilet grants lying in bank account without utilisation for the intended purpose, construction works not having commenced despite availability of funds, etc. Moreover, in five schools, toilets were not available, though district authorities had reported in the affirmative in

[56] *Hooghly: 8 schools, Jalpaiguri: 19 schools, North 24 Parganas: 19 schools and Purulia: 18 schools Boys' school:5, Girls' school:3, Co-education School:56*

the DISE database. Funds were not sanctioned for these schools for construction of toilets.

(f) Infrastructure for Mid day Meal (MDM)

In the State, 2871 schools were not covered under the National Programme of Nutritional Support to Primary Education (Mid Day Meal). In the four selected districts, MDM is not provided in 467 schools and in 400 schools, though MDM was provided, cooking was not done inside the school premises.

As per guidelines of MDM scheme, kitchen-cum-store is a vital part of the school. Absence of kitchen-cum-store or inadequate facilities could expose children to food poisoning and other health hazards as well as fire accidents. Kitchen-cum-stores should be separate from classrooms, preferably located at a safe, but accessible distance. They should be well ventilated and designed in such a way that there is a separate storage facility with locks to check pilferage. On no account should kitchen-cum-stores have thatched roofs or other inflammables, like straw, bamboo and synthetic material.

In 50 schools out of those visited, kitchens were absent or inadequate, cooking was being done in damaged or incomplete kitchen/ class room/ teachers' room/ other room/ open space/ terrace/ verandah/ space under stair case/ temporary sheds[57] built mostly with inflammable material. Most of these spaces were unhealthy and unhygienic. In 12 schools, cooking was done in the open air. MDM store rooms were found to be used to store building materials in some schools. Some further instances as observed during school visits are as follows:

- In the absence of secure store rooms, three schools[58] stored rice, utensils in class rooms along with rubbish and firewood in unhygienic condition.

- In three schools[59], each having student strength between 68 and 85 and running in tile-shedded dilapidated one-room buildings, MDM was cooked during school hours in the class rooms by burning coal. This arrangement of cooking can potentially jeopardize health of school children, besides creating the risk of fire accidents.

- During visits, monitoring was not seen by VEC/WEC to safeguard school children against health hazards and fire risk at the time of cooking of MDM.

(g) Teachers' strength: Pupil Teacher Ratio (PTR)

In the four selected districts, there were 11540 schools under the SE Department having 1258874 students and 42879 teaching staff resulting in a favourable PTR of 29:1. Though the overall average PTR of the four selected districts was nearly at par with that of the State, individual school level position showed that in

[57] *Temporary sheds/ tents covered with tin/ asbestos/ tiles/ tarpaulin / polythene sheet/ bamboo structure*
[58] *Nekipara Primary, Kheki Danga Primary, Nagpara Primary, Jalpaiguri*
[59] *Sarbodya Vidyalaya, Jaiswal Balika Vidyalaya, Sastri Siksha Sadan, North 24 Parganas*

2111 schools PTR was more than 40 and 246 schools had a single teacher, which pointed to uneven distribution of teachers.

In respect of 504 schools visited, the overall average PTR in the four selected districts was 30:1[60]. The school level position, however, showed wide disparities in posting of teachers. In 98 schools (19 *per cent*) visited, there were shortages of teachers compared to normative requirement, average PTR being 59:1. Of these 99 schools, 54 had PTR of more than 50:1 and in 30 schools it was more than 60:1. On the other hand, in 405 schools covered during field visits, average PTR was 24:1. Such skewed posting of teachers needs to be rationalised. Field visits further disclosed the following instances.

- Five schools[61] having one to two teacher(s) were not operational as there were no students in four schools and existing three students of one school did not attend school, as the classroom was in use as a private residence.

- In 59[62] schools, though there were sufficient usable rooms (four to seven per schools), multiple classes were running in a single room due to inadequate teacher strength (between one and three).

DPSC, Jalpaiguri stated (January 2012) that steps would be taken regarding posting of teachers according to enrolment. DI, North 24 Parganas stated (December 2011) that the Chairman, DPSC had been appraised to arrange for necessary transfer/posting to restore balance in the pupil-teacher-ratio with immediate effect. DPSC, Purulia stated (December 2011) that steps are being taken to increase enrolment of schools having students up to 20 after consideration of factors like pupil teacher ratio, substantial number of repeaters etc.

(h) Monitoring through field inspection

The minimum number of schools to be inspected by District Inspectors (DIs) / Additional District Inspectors (ADIs), Assistant Inspectors (AIs), Sub-Inspectors (SIs) ranged between five and seven in a month.

Out of the schools visited, academic and administrative inspections by the SIs/ AIs/ ADIs/ DIs of schools were not conducted in 69 schools between January 2009 and December 2011, 125 schools were not inspected between January 2010 and December 2011 and in 205 schools (41 *per cent*), no inspection had been carried out during January-December 2011.

[60] *Hooghly: 27:1; Jalpaiguri: 31:1; North 24 Parganas: 29:1 and Purulia: 35:1*
[61] *Mitrabagan Pry, Bani GSFP, Hooghly Prachya Bani Mandir GSFP, Gobardang Khantura FP, Nivedita Sishu Niketan, (N) 24 Parganas,*
[62] *Hooghly: 6, Jalpaiguri: 6, North 24 Parganas: 21 and Purulia: 26*

(i) Conclusions

Though most schools were found to be operating in permanent buildings and over all number of classrooms was higher than the normative requirement, school-wise analysis revealed significant inequity in availability of classrooms *vis-à-vis* requirement. Construction of additional class rooms were often not need based. Besides, there was substantial room for improvement as regards availability of basic amenities like drinking water and toilets. Meaningful utilization of toilet grants needs to be ensured through regular monitoring. Children were found to be exposed to health hazards as well as fire accidents, as facilities for cooking of mid day meal were often missing or inadequate. Though overall availability of teachers *vis-à-vis* student strength in the schools covered under field visits was more than normative requirement, school level analysis disclosed acute disparities, which needs rationalization. Monitoring through field inspections needs to be strengthened since 14 *per cent* schools had not been inspected for three years at a stretch, while 41 *per cent* had not been inspected during the previous calendar year. As all these issues adversely impact the quality of education as well as overall objective of universalisation of elementary education, it is imperative that the Department address these deficiencies urgently.

The matter was referred to Government in September 2012; reply had not been received (December 2012).

3.12 Non-adherence to NCTE norms leading to avoidable financial burden

Allowing admission of students in the Primary Teachers Training Institutes not recognised by National Council for Teachers' Education (NCTE) and non-adherence to the requisite qualification fixed under NCTE Regulations resulted in avoidable financial burden of ₹ 1.29 crore.

In pursuance of the National Council for Teachers' Education Act, which came into force in August 1995, the National Council for Teachers' Education (NCTE) was responsible for giving recognition to the Teachers' Training Institutes in the country. According to NCTE regulations, duration of the course of Diploma in Elementary Education was two years, eligibility of trainees being Higher/ Senior Secondary Education with a minimum 50 *per cent* marks. Further, requisite minimum qualification for appointment as primary teachers was also spelt out by NCTE from time to time[63]. In West Bengal, under the West Bengal Primary Education Act 1973, as amended in 2002, the West Bengal Board of Primary Education (WBBPE) was empowered to grant recognition to Primary Teacher Training Institutes (PTTIs). The institutes[64] recognised by WBBPE, however, run

[63] *For appointment between September 2001 and December 2005: Senior Secondary School Certificate or intermediate or equivalent and basic teachers' training of at least two years duration;*
For appointment between December 2005 and December 2007: Senior Secondary Examination with at least 45 per cent marks and basic teachers' training of at least two years duration;
For appointment between December 2007 and August 2010: Senior Secondary Examination with at least 50 per cent marks and basic teachers' training of at least two years duration.

[64] *Government PTTIs: 35; Government-sponsored PTTIs: 16; Government-aided PTTIs: 7; Private: PTTIs: 37 in 2003-04, 76 in 2004-05 and 80 in 2005-06 onwards*

one year's course and did not insist for the minimum cut off marks in keeping with NCTE regulations.

In a relevant public interest litigation, Kolkata High Court held (October 2008) that institutions not recognised by the NCTE could not be given affiliation by WBBPE. As this was detrimental to the interest of the students who had passed out from the non-recognised PTTIs, the issue of recognition was pursued by the State Government with NCTE. The NCTE conveyed (May 2010) its approval for conducting a bridge course of one year duration for the PTTI trainees who have already completed one year Primary Teachers Training (PTT) course and had 50 *per cent* or more marks in Higher Secondary examinations[65].

Further scrutiny of records at the WBBPE and the School Education Department revealed that the Ministry of Human Resource Development, Government of India approved (September 2009) a course for the ex-trainees of PTTI with sub-optimal qualifications (*i.e.* trainees without Class XII qualification or trainees with Class XII qualification, but with less than 50 *per cent* marks) in the National Institute of Open Schooling (NIOS)[66]. The course aimed at helping these ex-trainees of un-recognised PTTIs to attain requisite qualification for admission in the one year bridge course. The State Government was to bear admission fees, examination fees, cost of printing of learning material, expenses on publicity/advertising and distribution of learning material. The Department placed (January 2011) ₹ 4 crore[67] at the disposal of the WBBPE to implement and monitor the programme. The Department admitted 3028 students of PTTIs, of which 2660 appeared at the examination under NIOS (April and May 2012) and spent ₹ 0.46 crore and incurred an outstanding liability of ₹ 0.83 crore towards admission fees, examination fees, printing of study materials etc. till April 2012.

In reply, the Department accepted (July 2012) the fact that the Director of School Education had allowed the State-recognised PTTIs to continue admitting students instead of instructing them to seek recognition from NCTE. It was also admitted that the same was not consistent with the NCTE Act 1993. The Department further stated that the Government had to shoulder the financial burden to rectify the situation and to dissolve the crises as primary education system was on the verge of collapse.

Though the rationale of the Department behind shouldering the financial burden is acknowledged, the fact remained that allowing admission of students in the PTTIs not recognized by NCTE and non-adherence to the qualifications laid down in the NCTE regulations forced the Department to shoulder an avoidable financial burden of ₹ 1.29 crore[68].

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[65] *Records showed (May 2012) that WBBPE conducted two such bridge courses at an expenditure of ₹ 1.64 crore (spent up to March 2012) with 9677 candidates (2010-11 session: 8017 and 2011-12 session: 1660) excluding 1666 students presently pursuing the course.*

[66] *An autonomous body under the Department of Education, Ministry of Human Resources Development, Government of India*

[67] *Admission Fees: ₹ 184 lakh, Examination Fees: ₹ 96 lakh, printing of learning materials: ₹ 85 lakh, publicity and advertising ₹ 20 lakh and distribution of learning material: ₹ 15 lakh*

[68] *Expenditure incurred : ₹ 0.46 crore plus bills remaining unpaid : ₹ 0.83 crore.*

SELF HELP GROUP & SELF EMPLOYMENT DEPARTMENT

3.13 Retention of Government subsidy by banks

Irregular retention of Government subsidy of ₹ 60.08 crore meant for entrepreneurs for years together compromised the basic purpose of generation of employment. The Society did not recover penal interest of ₹ 1.92 crore from bank though stipulated under the project. Quality of evaluation of project at Project Implementation Committee level was not satisfactory as 58 *per cent* of cases were rejected by the bank subsequently.

Bangla Swanirbhar Karmasansthan Prakalpa (BSKP), a scheme launched by Government of West Bengal in 2000-01[69], aims at generating self-employment for unemployed youth. BSKP envisaged promotion of tiny scale units[70] having project cost up to ₹ 25 lakh with funding pattern of Government subsidy/grant of 20 *per cent*, entrepreneur's contribution of 10 *per cent* and term loan or/and working capital loan of 70 *per cent* of the project cost from bank or financial institutions (FIs). The scheme envisaged engagement of motivators[71] and payment of performance related incentive to them at prescribed rates[72]. The Society for Self Employment of Unemployed Youth, West Bengal (Society) implements BSKP through banks/FIs. District Self Help Group & Self Employment Officers (DSHG &SEO) was to function as the nodal officer of the Scheme in the district, while the scheme was to be implemented by Project Implementation Committee (PIC) in blocks and municipalities.

According to the guidelines of BSKP, entrepreneurs are to submit the projects to PIC for bank financing in consultation with the motivator. The PICs, having banks' representatives as a member, would sponsor the proposal for consideration of bank consequent upon assessment of the viability of the projects and eligibility of the applicants. The bank would requisition for Government's grant/subsidy and ask the entrepreneur to deposit his contribution with the bank. On receipt of grant/subsidy and the entrepreneur's contribution, the bank/ financial institution would arrange to disburse the loan to the entrepreneur.

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[69] *Originally targeted towards urban youth: subsequently extended to rural areas in 2006-07.*

[70] *Production, manufacturing, trade, service or any other sector including agro-based industries, floriculture, horticulture, animal husbandry.*

[71] *Person or a group of persons or an organization engaged to motivate and assist the prospective entrepreneurs to avail of the scheme, provide guidance for appropriate implementation of the project and play decisive role in motivating the beneficiaries to repay the loan.*

[72] *Rates of performance related remuneration payable to the Motivators*

Prior to 12-8-2008	***On and after 12.08.2008***
Incentive of 0.1 per cent of the project cost subject to minimum of ₹100 for every case sponsored.	*₹100 on sponsoring each case*
Incentive at the rate of ₹400 for each case of loan disbursed by Bank	*₹200 in case of each loan sanctioned by bank*
1.5 per cent of the total amount recovered plus ₹1000 as bonus for each case on timely and complete recovery of loan.	*0.2 per cent of sanctioned project cost on disbursement.*
	1.5 per cent of the total amount recovered plus ₹1000 as bonus for each case on timely and full recovery of loan.

I Irregular retention of subsidies by banks

Guidelines of Reserve bank of India (RBI) enjoined upon banks/FIs to disburse the project cost to the entrepreneur within 15 working days of receipt of subsidy. Undisbursed subsidy should not be retained by banks/FIs for more than a month, failing which the Society would recover interest from the banks/FIs on the subsidy amount retained at the rate charged by the bank to entrepreneurs for their share of loan from the bank.

Concerns were expressed in Paragraph 3.6 of the Report of the Comptroller and Auditor General of India in Civil Audit Report for the year ended 31 March 2004 regarding accumulation of undisbursed Government subsidy (₹ 15.24 crore retained for six to 42 months as of March 2004). The Department had stated (September 2004) that the matter would be taken up with the State Level Bankers' Committee to minimize such retention.

Subsequent audit (June 2012) of the Society, however, indicated that the issue continues to be a matter of concern. During the period from 2006-07 to 2011-12, matching subsidy of ₹ 60.08 crore[73] (***Appendix 3.9***) relating to 1.05 lakh projects (found viable by banks and sanctioned for loan disbursement) was retained by the banks instead of being disbursed to entrepreneurs. Of this, ₹ 9.14 crore was retained for more than a year. Society did not take any initiative for recovering interest amounting to ₹ 1.23 crore[74] till March 2012 from the defaulting banks.

Further, undisbursed subsidy amounting to ₹ 13.70 crore[75] was refunded by the concerned banks to the Society during 2009-12 after irregular retention for periods ranging from two to 105 months in contravention of guidelines, The Society, however, did not claim interest of ₹ 0.69 crore chargeable from defaulting banks.

The Society stated (June 2012) that the issue of refund of undisbursed subsidy was raised time and again in State Level Bankers' Committee (SLBC) and other appropriate fora; besides, RBI was also requested banks to look into the issue. The Society further stated that in order to ensure recovery of principal amounts without further delay, interest claims were not preferred. The reply was not acceptable since failure of the Society/Department to govern the scheme properly was clear, thereby compromising the objective of employment generation.

II Rejection of cases sponsored by PICs

Mention was made *inter alia* in the above mentioned Report of the C&AG regarding payment of incentive (₹ 39.93 lakh) for projects subsequently rejected by banks. The Department had stated (September 2004) that such payment of incentives to motivators would be minimised in future.

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[73] *₹9.50 lakh since 2006-07, ₹25.76 lakh since 2007-08, ₹65 lakh since 2008-09, ₹211.42 lakh since 2009-10, ₹602.15 lakh since 2010-11, ₹5093.92 lakh since 2011-12.*

[74] *interest at the rate of 9* per cent *per annum*

[75] *2009-10: ₹3.61 crore; 2010-11 : ₹4.79 crore and 2011-12 : ₹5.30 crore*

Scrutiny of records of the Society (June 2012), however, disclosed that out of 2.37 lakh projects sponsored by PICs during 2007-08 to 2011-12, banks/financial institutions concerned had rejected 1.38 lakh (58 *per cent*) projects. Such high percentage of rejected cases involving payment of ₹ 137.73 lakh to motivators as incentive, was surely a matter of concern, raising doubt about the quality of initial evaluation done by PICs.

Test-check of records of Bardhaman I Block and Bardhaman Municipality showed that reasons for rejection of sponsored cases included sponsoring of incomplete/technically defective/non-viable projects, high project cost, incomplete submission of documents, lack of interest among beneficiaries etc. The Society attributed (June 2012) such rejection to failure of the PICs, especially, in rural segments to properly evaluate and/or screen the applications as well as absence of banks representatives in the meetings of the PICs.

Thus, sponsoring of projects by motivators and PICs without proper evaluation of the viability of the projects and failure in systematic identification of bonafide applicants resulted in subsequent rejection of a majority of the sponsored cases.

Irregular retention of Government subsidy of ₹ 60.08 crore meant for entrepreneurs for years together not only compromised the basic purpose of generation of employment, inaction of the Society in recovering the penal interest of ₹ 1.92 crore was tantamount to extension of undue favour to the banks. Government failed to ensure meaningful involvement of banks during assessment of the viability of the projects at the PIC level to minimize subsequent rejection of projects.

The matter was referred to Government in September 2012; reply had not been received (December 2012).

GENERAL

3.14 Cash management in Government Departments

Inadequate cash management by Drawing and Disbursing Officers led to cash amounting to ₹ 2.16 crore not being physically available, though included in the cash balance. Non-adherence to the prescribed provisions is fraught with the risk of misappropriation of public money.

As per West Bengal Treasury Rules (WBTR), money is not to be drawn from the treasury unless it is required for immediate disbursement[76]. All financial transactions are to be recorded in the cash book as soon as they occur, under proper attestation by the Drawing and Disbursing Officer (DDO). The cash book is required to be closed every day, while the head of the office is required to physically verify the cash balance at the end of each month and record a

[76] *Subsidiary Rules 229 under Treasury Rule 16*

certificate to that effect. Bill-wise and date-wise analysis in respect of closing balance is also to be recorded[77].

Scrutiny of the records of 19 DDOs under five Departments in seven[78] districts including Kolkata disclosed financial irregularities due to non-compliance with the above provisions. In the course of physical verification of cash conducted by 19 DDOs at the instance of audit during June 2011 to May 2012, against aggregate closing balance of ₹ 25.41 crore as per cash book, ₹ 23.25 crore was physically found, indicating a shortage of ₹ 2.16 crore[79] (***Appendix3.10)***.

Cases of misappropriation and misutilisation of cash due to non-adherence to the provisions of financial rules by DDOs have been mentioned repeatedly in the reports of the Comptroller and Auditor General of India since 1996-97. Nevertheless, such irregularities continue unabated due to inaction on the part of Departments. While Accounts Officer (Finance) West Bengal Secretariat continued to disburse advances from undisbursed cash indiscriminately, no initiative was noticed on the part of eight[80] DDOs and respective Controlling Officers to adjust/replenish the shortages carried over for years together.

Thus, non-adherence to the provisions of Treasury and Financial Rules and inadequate internal control over drawal and disbursement of cash by DDOs continue to lead to serious financial irregularities and expose the Departments concerned to the risk of misappropriation of public money.

The matter was referred to Government in September 2012; reply had not been received (December 2012).

3.15 Lack of response of Government to audit

Principal Accountant General (Audit) (PAG) arranges to conduct periodical inspection of Government Departments to test-check transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with Inspection Reports (IRs) issued to the heads of offices inspected with copies to next higher authorities. Important irregularities and other points detected during inspection, which are not settled on the spot, find place in IRs.

Finance Department of Government of West Bengal, issued instructions (June 1982) for prompt response by the executive to IRs to ensure rectificatory

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[77] *Subsidiary Rules 31 under Treasury Rule 10*

[78] *Bankura, Birbhum, Kolkata, Murshidabad, Nadia, North 24 Parganas and South 24 Parganas*

[79] *Unexplained cash shortage/theft constituted ₹0.21 crore, ₹0.57 crore was shown as uauthorised advance from undisbursed cash for various purposes, Unadjusted vouchers accounted for ₹0.56 crore and lapsed cheques aggregated to ₹0.82 crore.*

[80] *MSVP, Calcutta National Medical College & Hospital, Kolkata; MSVP, N.R.S. Medical College & Hospital, Kolkata; MSVP, R.G. Kar Medical College & Hospital, Kolkata; Principal, R.G. Kar Medical College, Kolkata; MSVP, SSKM Hospital, Kolkata; Superintendent, Alipore Central Correctional Home, South 24 Paraganas; Superintendent, District Hospital, Berhampore, Murshidabad and Superintendent, Lady Dufferin Victoria Hospital, Kolkata*

action in compliance with prescribed rules and procedures and ensure accountability for the deficiencies, lapses, etc. noticed during inspection.

The heads of offices and next higher authorities are required to comply with observations contained in IRs and rectify defects and omissions promptly and report compliance to PAG. Serious irregularities are also brought to the notice of the Government by the office of the PAG. A six monthly report showing the pendency of IRs is sent to the Principal Secretary/Secretary of the Department to facilitate monitoring settlement of outstanding audit observations in the pending IRs.

IRs issued up to December 2011 relating to 224 offices in four Departments (Women & Child Development and Social Welfare, Panchayat & Rural Development, Labour and Mass Education Extension Departments) disclosed that 862 paragraphs relating to 253 IRs remained outstanding at the end of June 2012. Of these, 16 IRs containing 16 paragraphs had been lying unsettled for more than 10 years.

Department-wise and year-wise break-up of the outstanding IRs and Paragraphs are detailed in ***Appendix 3.11.***

These unsettled IRs contain 73 paragraphs involving serious irregularities like theft/defalcation/misappropriation of Government money, loss of revenue and shortage/losses not recovered/written off amounting to ₹ 13.35 crore. Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

Table 3.5: Analysis of outstanding paragraphs

Name of the Department	Cases of theft/defalcation/ misappropriation		Loss of revenue		Shortage losses not recovered/ written off		Total	
	Para	Amount	Para	Amount	Para	Amount	Para	Amount
	(Rupees in lakh)							
Women and Child Development and Social Welfare	04	25.528	02	15.28	01	0.19	07	40.998
Panchayat and Rural Development	14	478.20	04	34.40	33	450.90	51	963.50
Labour	02	1.13	05	49.25	02	0.30	09	50.68
Mass Education Extension	-	-	06	279.53	-	-	06	279.53
Total	20	504.858	17	378.46	36	451.39	73	1334.708

Source: Records relating to issue of Inspection reports and replies received thereagainst

Audit committees, comprising of the Principal Secretary/Secretary of the administrative Department and representatives of the Finance Department and the PAG (Audit), were formed in 27[81] out of 31 Departments under General and

[81] *In absence of any auditable unit, question of formation of Audit Committee in two departments does not arise*

Social Sector for expeditious settlement of the outstanding IRs/paras. Of the 27 Departments where audit committees were formed, meetings were held only by five Departments on nine occasions from July 2011 to June 2012. As a result of these meetings, 185 paragraphs were settled. Meetings were not held by the other 26 Departments under General and Social Sector. None of the four Departments tabulated above held any meeting during this period.

It is recommended that Government ensure a procedure for (i) action against officials failing to send replies to IRs/paras as per the prescribed time schedule, (ii) recovery of loss/outstanding advances/ overpayments in a time-bound manner and (iii) holding at least one meeting of each audit committee every quarter.

Chapter 4

Chief Controlling Officer based Audit of Government Department

Chapter 4: Chief Controlling Officer based Audit of Government Department

BACKWARD CLASSES WELFARE DEPARTMENT

4 Report on Chief Controlling Officer based Audit of Backward Classes Welfare Department

Executive Summary

Backward Classes Welfare (BCW) Department works for social, economic and cultural development of people belonging to Scheduled Caste (SC), Scheduled Tribe (ST) and Other Backward Classes (OBC) in the State. The Department implements educational, income generation and other schemes for strengthening infrastructure and creation of community assets. During 2007-12, the Department assisted 247682 (SC-177852, ST-49134 and OBC-20696) beneficiaries with ₹ 450.10 crore under income generation schemes while in respect of education schemes, scholarships worth ₹ 861.21 crore were provided to 1.15 crore beneficiaries. During 2007-12, in 14 districts, 2365 community development schemes worth ₹ 142.36 crore were taken up.

The Chief Controlling Officer based audit of the BCW Department was conducted to assess the performance of the Department through test check of 21 offices including two Corporations.

The Department largely failed to achieve the targets barring in a few cases of educational schemes in some years. Socio-economic advancement of backward classes was not achieved to the desired level. Department did not have a reliable database of beneficiaries for planning adequate coverage. Financial controls were compromised by rush of expenditure towards the end of the year.

On the operational front, income generation schemes did not have the desired impact to raise the BPL population above the poverty line. Audit noted instances of assistance to ineligible beneficiaries, misutilisation of scheme funds and lack of co-ordination with participating banks.

Construction works of schools/hostels entrusted to ZPs and other agencies were not taken up or remained incomplete as the Department failed to secure its interest through agreements and strict monitoring of works. Significant numbers of community development schemes are yet to commence or are incomplete. Human resource management was unsatisfactory since manpower requirement was never reviewed and there were noticeable vacancies in key posts. Internal controls were weak.

4.1 Introduction

The Backward Classes Welfare (BCW) Department works for social, economic and cultural development of Scheduled Castes (SC), Scheduled Tribes (ST) and Other Backward Classes (OBC). In the State, as per Census 2001, out of total population of 801.76 lakh, 23.02 *per cent* (184.53 lakh) belong to SC and 5.50 *per cent* (44.07 lakh) belong to ST. Though there was no census on OBC population, the Department estimated that about 39 *per cent* of the total population belonged to OBC. The main objectives of the Department are:

- Promotion and implementation of educational schemes including training, capacity building and skill upgradation of SC, ST and OBCs;
- Issue of caste certificates and enforcement of reservation policy and related rules in educational institutions and Government services;
- Implementation of income generation schemes for economic upliftment of SC, ST and OBCs;
- Strengthening of the infrastructure and creation of community assets for integrated development of backward classes;
- Social and cultural research for development of the backward classes and promotion and preservation of the culture of SC and ST

4.2 Organisational set up

At the State level, the Secretary of the BCW Department, being the Chief Controlling Officer of the Department, is responsible for ensuring financial discipline in departmental operations as well as for co-ordination and implementation of schemes. He is assisted by a secretariat set-up and a Joint Commissioner for Reservation. The Directorate is headed by the Commissioner, BCW and functions through 24 Project Officer-cum-District Welfare Officers (PODWO)/ District Welfare Officers (DWO). Assistant Engineers and Sub-Assistant Engineers posted under PODWO/DWO, look after execution of community development schemes. In addition, there is one Cultural Research Institute (CRI), headed by Director assisted by Deputy Directors, Cultural Research Officers and Research Investigators. The organisational structure of the Department is shown in ***Appendix 4.1***.

There are 27 Drawing and Disbursing Officers (DDO) under the Principal Secretary, the Chief Controlling Officer (CCO) of the Department, which are audited by the office of the Principal Accountant General (General and Social Sector Audit), West Bengal. The Department has two[1] corporations under its administrative control *viz*. West Bengal SC and ST Development and Finance Corporation (WBSCSTDFC) and West Bengal Backward Classes Development and Finance Corporation (WBBCDFC). These Corporations execute various income generation programmes / schemes of the Department especially through extension of financial support through banks and other financial institutions[2]. WBSCSTDFC has offices in each district headed by District Managers, while WBBCDFC does not have separate district set-up.

4.3. Audit Objectives

Audit objectives were to ascertain whether:

- Planning of activities to cover the entire targeted population was effective;

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[1] *Apart from this, there is one apex body of the Large Sised Multipurpose Co-operative Societies (LAMPS) viz. The West Bengal Tribal Development and Co-operative Corporation Ltd. registered under the West Bengal Co-operative Societies Act, 1973.*

[2] *National Scheduled Caste Finance and Development Corporation (NSCFDC), National Schedule Tribes Finance and Development Corporation (NSTFDC, National Safai Karmachari Finance and Development Corporation (NSKFDC) and National Backward Classes Finance and Development Corporation (NBCFDC)*

- Financial management under the Department was effective and prudent;
- Execution of schemes was efficient and in consonance with guidelines issued by Government of India / State Government;
- Utilisation of manpower was effective and efficient;
- Monitoring and steering the upliftment process of beneficiaries, periodically reviewing the impact of its activities for remedial measures was done;
- A robust system of internal control was in place.

4.4 Audit criteria

Audit criteria used for framing audit comments were taken from

- ❖ Guidelines of various schemes;
- ❖ Government orders;
- ❖ West Bengal Financial Rules (WBFR).

4.5 Audit Coverage and methodology

Performance of the Department covering the period from 2007-08 to 2011-12 was assessed through scrutiny of records in 21 units which included the Commissionerate and 16 PO-cum-DWOs / DWOs. Besides, information was collected from five other PO-cum-DWOs /DWO/ADWO[3] (***Appendix 4.2).***

Among various schemes implemented in the State for development of backward classes, the following were covered in audit:

- Six income generating schemes[4] (out of nine) for SC/ST implemented by the WBSCSTDFC and five schemes[5] for OBCs implemented by WBBCDFC;
- Thirteen educational schemes (out of 18 schemes implemented) involving payment of grants/scholarships and four schemes[6] on educational infrastructure development;
- Four major schemes[7] implemented for Lodhas in Paschim Medinipur, out of schemes targeted for particularly vulnerable tribal groups[8].

Besides, construction of hostels for OBC girls, community development works under SCP/TSP/grants under Article 275(1) and disbursement of old age

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[3] *POs-cum-DWOs of Bardhaman, South 24 Parganas & Uttar Dinajpur; DWO, Darjeeling, and ADWO, Kalimpong*

[4] *Two schemes each for SC (Mid Term Loan under SCP and Mahila Samridhi Yojana) and ST (Assistance under TSP and Adibasi Mahila Swashaktikaran Yojana) and one scheme each for Double the Below poverty line SC (Term Loan under NSCFDC) and Double the Below poverty line ST (Term Loan under NSTFDC)*

[5] *General Loan Scheme (Term Loan), New Swarnima, Education loan, Micro Finance Scheme (General) and Mahila Samridhi scheme.*

[6] *Babu Jagjiban Ram Chhatrawas Yojana and Eklavya Model Residential schools, Pundit Raghunath Murmu Abasik Schools and setting up of feeder schools*

[7] *Housing, establishment of crèches, creation of orchards and drinking water sources*

[8] *Three tribes viz. Lodhas in Paschim Medinipur and Sagar Block of South 24 Parganas, Totos in Jalpaiguri and Birhors in Purulia have been declared as particularly vulnerable tribal groups (PTGs) in West Bengal.*

pensions to BPL ST beneficiaries, working of Training cum Production Centres were also test-checked in audit.

Records of two corporations *viz.* WBSCSTDFC and WBBCDFC and 55 participating bank branches were checked to assess the performance of income generation schemes implemented by them. Further, interviews of SC, ST and OBC[9] beneficiaries assisted for income generation were undertaken to analyse the impact of these schemes.

An Entry Conference was held (April 2012) with the Principal Secretary of the Department to appreciate the functioning of the Department as well as to apprise the Department of the audit objectives, coverage and methodology. Exit Conference was held in January 2013 with a departmental team led by the Secretary of the Department. The Managing Directors of the Corporations were also *inter alia* part of the team. The views expressed by the Department on audit observations have been considered carefully and incorporated suitably in the report.

Audit Findings

4.6 Deficiencies in planning

Department did not have a long term plan. Surveys were not conducted to identify the beneficiaries.

Survey and database: Identification of beneficiaries was crucial given that the schemes for development of backward classes were targeted to the downtrodden part of the society having a greater risk of exclusion owing to their lack of awareness. This calls for maintenance of reliable data base of SC/ST/OBC populations through suitable survey, which would provide a base for planning and extending financial assistance and to cover the entire targeted population in a phased manner.

- The Department had not conducted survey of beneficiaries;

  Accepting that a database would minimise extension of benefits to ineligible persons, Secretary stated during Exit Conference (January 2013) that though survey is the ideal methodology, undertaking survey was not feasible, given the financial and human resources constraints. He added that though preparation of a comprehensive database was difficult, efforts would be taken to prepare database from the information available while issuing caste certificates and other available data on beneficiaries of various schemes.

Perspective Plan: A long-range perspective plan provides an organisation with a framework within which shorter time frame goals can be set. Accordingly, strategies and work plans for implementation of programmes and deployment of resources can be developed and performance indicators set for quality assurance and measurement of the department's achievements.

- The Department did not prepare long term perspective plan outlining periodical targets to be achieved by implementing agencies and resource

[9] *These were conducted in 14 districts (Bankura, Birbhum Coochbehar,Howrah, Hoogly, Jalpaiguri, Maldah, Paschim Midnapur, Purba Midnapur, Murshidabad, North 24 Parganas, Purulia, Siliguri and South Dinajpur) in case of SC and STs and five (North 24 Paraganas, Howrah, Hooghly, Bankura and Purulia) in case of OBCs*

allocation there against. Targets were prepared yearly for each scheme district-wise, indicating the fund requirements.

It was stated in the Exit Conference as well as in the reply that perspective plan was prepared by the State Planning Board under the Planning Department in consultation with other departments. However, to a specific query in this regard Planning Department stated (January 2013) that perspective plan would be prepared by Backward Classes Department and not by the Planning Department.

Planning under the Corporations: The planning process for the schemes implemented by the Corporations (WBSCSTDFC and WBBCDFC), entrusted with the implementation of income generation schemes for SC/STs and OBCs respectively, was deficient, as

- The Corporations did not have long-term planning though they prepared Annual Action Plans;
- These plans were, however, not prepared the "bottom-up" way with inputs from the lower level and consolidated at Corporation level;
- Timeliness of preparation of Annual plan was also compromised as against the requirement of completion of the planning process before the third quarter of the previous financial year, the plans were prepared at the Corporation's level belatedly in the month of May/ June which reached the GP level between July and October resulting in delayed sponsoring of cases by GPs in the last quarter of the year. Resultantly, scheme implementation spilled over to the following year and funds remained unutilised even after expiry of the extended period for utilisation and funds had to be refunded to the financial institutions. There were cases where sanctioned funds were not drawn due to delayed implementation. Further, selection of beneficiaries was not done with utmost care due to shortage of time available for meeting targets, diluting the scheme viability.

During the Exit Conference (January 2013), the Department accepted that annual plans had been drawn up without inputs from lower level as mandated. In reply (January 2013), Department stated that in spite of persuasion by the Corporation, there was general trend of sponsoring large number of cases in the last quarter of the financial year and the Corporation would address this issue pro-actively.

4.7 Financial management

4.7.1 Financial outlay and expenditure

West Bengal Financial Rule (WBFR) envisaged that each budgeting authority will prepare budget estimate (BE) on the basis of actuals of the previous year and revised estimates of the current year and submit to the Finance Department (FD) before 15 October each year. It was however noticed that except during the financial year 2011-12, submission of REs and BEs were delayed by the BCW Department for periods ranging from 57 to 137 days. Belated submission of BEs resulted in mismatch between estimates and allotments, and consequent saving/ surrender of funds.

The budget provision *vis-à-vis* expenditure incurred by the Department during 2007-08 to 2011-12 was as under:

Table 4.1: Expenditure against budget provisions *(Rupees in crore)*

Year	Budget provision		Expenditure		Savings (-)/Excess (+)		Percentage of savings (-) / excess(+)	
	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan
2007-08	155.20	307.38	146.68	222.58	(-)8.52	(-) 84.80	5	28
2008-09	175.10	404.64	161.24	374.28	(-)13.86	(-) 30.36	8	8
2009-10	177.06	410.12	162.45	380.90	(-)14.61	(-) 29.22	8	7
2010-11	188.04	491.27	161.52	420.41	(-)26.52	(-) 70.86	14	14
2011-12	209.11	762.50	190.02	608.84	(-)19.09	(-) 153.66	9	20
Total	**904.51**	**2375.91**	**821.91**	**2007.01**	**(-)82.6**	**(-) 368.9**		

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

There were persistent savings under BCW Department during 2007-11. Savings exceeding 10 *per cent* of the budget provision occurred under Plan head during 2007-08, 2010-11 and 2011-12 and under Non Plan head during 2010-11.

The savings may be viewed with significant shortfall in physical achievement under 12 educational schemes (as discussed in para 4.8.2.1 read with ***Appendix 4.6***) in spite of availability of funds.

4.7.2 Rush of expenditure

Expenditure in March ranged between 34 and 48 *per cent* of total expenditure during the year

Rule 389A of WBFR provides that rush of expenditure particularly in the closing month of the financial year will be regarded as a breach of financial regularity. A review of VLC data for 2007-12 revealed that 52 to 68 *per cent* of expenditure was incurred by the Department in the last quarter of the respective financial years, while expenditure in March during this period ranged from 34 to 48 *per cent* of the year's expenditure, indicating rush of expenditure at the end of the financial year.

Table 4.2: Expenditure in the last quarter and March of each financial year

(*Rupees in crore)*

Year	Total expenditure	Expenditure during last quarter		Expenditure in March	
		Amount	Percentage	Amount	Percentage
2007-08	369.26	251.05	68	177.82	48
2008-09	535.52	330.03	62	223.36	42
2009-10	543.35	280.43	52	202.56	37
2010-11	581.93	321.21	55	196.53	34
2011-12	798.86	493.38	62	316.62	40

(Source: VLC Data of respective years)

As rush of expenditure at the close of the financial year is fraught with the risk of dilution of financial discipline, the Department needs to take steps to ensure that administrative procedures are streamlined to avoid heavy year end drawal of funds.

4.7.3 Parking of scheme funds

Scheme funds amounting to ₹ 555.22 crore were parked in various bank accounts.

The Department released scheme funds to the WBSCSTDFC for further release to various executing agencies. Accordingly, the Corporation received ₹ 605.65 crore from BCW Department (including opening balance of ₹ 59.20 crore) during 2007-12, out of which ₹ 362.26 crore was released to executing agencies leaving a balance of ₹ 243.39 crore (40 *per cent*) as on March 2012. These funds were parked initially in deposit account and subsequently transferred to Corporation's savings account after delays up to 121 days in some cases.

Similarly, in respect of income generation schemes, out of the total funds of ₹ 647.52[10] crore available during 2007-12 (including opening balance of ₹ 137.47 crore), ₹ 335.69 crore was utilised leaving ₹ 311.83 crore (48 *per cent*) parked as of March 2012.

Thus, ₹ 555.22 crore (44 *per cent*) remained parked with the corporation as of March 2012.

Since the Corporation did not maintain age-wise analysis, the years to which these funds pertained, were not ascertainable. The Department attributed (January 2013) parking of funds to receipt of GoI funds in the month of February/March. The reply was, however, not acceptable as late receipt of funds cannot be a reason for parking as the spilled-over cases should have been covered during subsequent years. Moreover, in case of Community Development schemes implemented through other agencies, only 60 *per cent* of available funds were actually utilised during 2007-12, while in respect of income generation schemes expenditure stood at only 52 *per cent*.

Test-check also revealed parking of undisbursed educational scheme funds of ₹ 1.65 crore[11] at district level.

Thus, Government accounts did not capture the actual progress of expenditure since significant funds remained parked in bank accounts. Such parking of scheme funds adversely affected the timely completion of schemes.

Parking of funds by WBSCSTDFC was significant considering that while reporting achievement to the Government, the Corporation indicated figures for sanctioned cases as disbursement. In the case of Special Component Plan (SCP) Mid-term loan scheme, against actual disbursement of ₹ 205.02 crore to 1.01 lakh projects during 2007-12, the Corporation reported its achievement as ₹ 296.19 crore while it had been progressively retaining ₹ 311.83 crore in its bank accounts depriving prospective beneficiaries.

4.7.4 Progress in utilisation of NSCFDC and NSTFDC funds

Owing to non-utilisation of funds, WBSCSTDFC refunded unspent scheme funds of ₹ 34.05 crore

WBSCSTDFC (Corporation) implements income generation schemes utilising finances from National Scheduled Castes Finance and Development Corporation (NSCFDC) and National Scheduled Tribes Finance and Development Corporation (NSTFDC) under minor irrigation, transport and industries, service and business sector. The Corporation was required to identify viable schemes and eligible beneficiaries through Gram Panchayats and provide them with loans. Scrutiny revealed that out of ₹ 181.29 crore[12] available with the Corporation, unspent funds of ₹ 34.05 crore[13] was refunded during 2007-12. This was indicative of deficient preparedness for efficient utilisation of central funds.

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[10] *includes funds of financial institutions*

[11] *SC post-matric scholarship funds in North 24 Parganas-- ₹ 57.52 lakh, Paschim Medinipur- ₹ 18220, Purba Medinipur-₹ 1.58 lakh; Book grants of ₹ 1.15 crore with DWO, Darjeeling and ₹ 17.33 lakh with Additional DWO, Kalimpong*

[12] *Including ₹ 12.43 crore recovered and opening balance of ₹ 37.42 crore*

[13] *₹ 2.67 crore in 2007-08, ₹ 7.89 crore in 2008-09, ₹ 12.87 crore in 2009-10 and ₹ 10.62 crore in 2010-11*

Department stated (January 2013) that unutilised funds had been refunded to NSFDC to raise the UC level and to get rid of the interest burden. The reply was, however, silent about reasons for deficient preparedness of the Corporation and consequent under-utilisation of funds.

4.7.5 Deduction of administrative charges.

Audit noted instances where PO-cum-DWOs short released funds or deducted contingency charges while releasing funds to agencies for execution of community developmental (CD) schemes financed by SCP, TSP and article 275(1) grants. Test check indicated that during 2007-12, from ₹ 36.34 crore to be released for execution of 1084 schemes, ₹ 1.04 crore was retained in nine[14] districts. These funds remained in the bank account of WBSCSTDFC. Part of these funds were stated to be utilised for administrative as well as supervision and monitoring cost like hire charges of vehicle, fuel charges, cost of paper for computer, toner, etc. The expenditure on this count could not be ascertained in audit. Thus, part of the funds meant for CD schemes remained parked in bank account and diverted for other purposes.

This deduction was made despite the fact that administrative charges were deducted from SCP funds and grants under article 275 (1) at the State level as permitted by the guidelines.

Department stated (January 2013) that PO cum DWOs were being advised suitably regarding further deduction of administrative charges at their end.

4.8 Implementation of schemes

The Department operates schemes for income generation, education, community development and social security for the welfare of SC, ST and OBCs. These are sponsored by the GoI or funded by the State Government. Audit observations on implementation of schemes are discussed below.

4.8.1 Income generation schemes

Income generation schemes are intended to provide sustained income to SC/ST/OBCs below poverty line (BPL) to improve their economic condition. Schemes are executed by the WBSCSTDFC for SC/STs and WBBCDFC for OBCs. Schemes for SC/STs are financed by subsidy from State Government under Special Component Plan (SCP) and Tribal Sub-Plan (TSP) which are supplemented by Special Central Assistance (SCA), margin money loan from the Corporation with credit linkage from banks and financial institutions[15] for SCs and STs while those for OBCs are financed by National Backward Classes Finance and Development Corporation (NBCFDC).The beneficiaries are identified and project proposals are forwarded by the Gram Panchayats (GP).

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[14] *Bankura, Birbhum, Cooch Behar, Dakshin Dinajpur, Hooghly, Malda, Paschim Medinipur, Purulia and South 24 Parganas*

[15] *National Scheduled Caste Finance and Development Corporation (NSCFDC), National Scheduled Tribes Finance and Development Corporation (NSTFDC) and National Safai Karmachari Finance and Development Corporation (NSKFDC).*

4.8.1.1 Income generation schemes for SC/STs

WBSCSTDFC implemented nine[16] income generating schemes during 2007-12 out of which six were studied in audit. Of these, two each were for SC[17] and ST[18] BPL families and one each for SC[19] and ST[20] below Double the Below Poverty Line (BDPL)[21] families. During 2007-12, Corporation assisted 226986 beneficiaries (SC: 177852 and ST: 49134) providing financial assistance of ₹ 422.07 crore (SC: ₹ 363.32 crore, ST: ₹ 58.74 crore) in six schemes selected for audit. Of this, ₹ 408.33 crore was sanctioned to 225927 BPL families and ₹ 13.74 crore to 1059 BDPL families.

(a) Sub- optimal achievements vis-à-vis physical and financial targets

During 2007-2012, against targeted assistance of ₹ 713.72 crore to 3.15 lakh projects, the Corporation extended assistance of ₹ 422.07 crore to 2.27 lakh projects. This amounted to achievement of 59 *per cent* of financial target and 72 *per cent* of physical target. Similarly in respect of 14 test checked districts, achievements stood at 58 *per cent* (₹ 275.04 crore against ₹477.06 crore) and 70 *per cent* (1.51 lakh against 2.15 lakh projects) respectively. Scheme wise physical and financial targets *vis-à-vis* achievement during 2007-2012 is given in ***Appendix 4.3.***

Analysis of reasons behind shortfall in achievement disclosed the following

- The Department did not ensure that the Annual Actions Plans were prepared in time by the Corporations. This coupled with delay in preparation of action plans, late selection and sponsoring of cases in the last quarter of the year led to shortfall in coverage.
- Further, as per prescribed monitoring mechanism, Verification Officers (district level officers) assigned to blocks were to conduct spot inspections of beneficiary oriented schemes and submit monthly reports to the district and quarterly reports to the department. It was, however, observed that this mechanism was not working effectively. Resultantly, tardy and partial implementation by banks could not be addressed by the Department effectively.
- Other factors responsible for short achievement included lack of awareness creation among the targeted population, non-holding of open Gram Sabha meetings, shortage of manpower etc.

This indicated failure of the Corporations and the Department to ensure smooth implementation of schemes through efficient completion of preparatory works.

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[16] *Mid Term Loan under SCP, Term Loan under NSFDC, Mahila Samridhi Yojana, Laghu Vyabsaee Yojana, Shilpi Samriddhi Yojana, Assistance under TSP, Term Loan under NSTFDC, Adibasi Mahila Swashaktikaran Yojana and Term Loan under NSKFDC*

[17] *Mid Term Loan under SCP, Mahila Samridhi Yojana*

[18] *Assistance under TSP, Adibasi Mahila Swashaktikaran Yojana*

[19] *Term Loan under NSCFDC*

[20] *Term Loan under NSTFDC*

[21] *Families whose income level was double the level of Below Poverty Line. Families with income below ₹40000 per annum in rural areas and below ₹55000 in urban areas are referred as Below Double Poverty Line.*

In reply, Department stated (January 2013) that the Corporation did not have machinery for selection and sponsoring of cases and played the role of a facilitator. However, the reply is indicative of gap in monitoring mechanism in identifying and addressing the bottlenecks in efficient implementation of the schemes.

(b) Flaws in selection of beneficiaries

Test check revealed 70 *per cent* of beneficiaries were ineligible.

As per guidelines, beneficiaries were to be selected in open Gram Sabha meetings with nominations coming from locals present. GPs were to sponsor list of eligible beneficiaries to the banks. The concerned bank branches were required to arrange for pre-sanction inspections and necessary interviews jointly with representatives of Gram Sabha and Corporations for verifying the eligibility criteria such as caste, age, economic status (APL/BPL/BDPL), etc. Test check showed that open Gram Sabha meetings were not held by the GPs; instead, GPs sponsored beneficiaries arbitrarily. This not only led to compromising the transparency in selection process but also resulted in lack of awareness among the villagers. Joint inspections were not conducted to ensure adherence to the eligibility criteria for selection. Based on the list of beneficiaries sponsored by the GPs, the banks sanctioned the cases, which got approval from the Corporation. This led to provision of benefits to ineligible persons. Audit analysed 1530 cases through interviews of beneficiaries (991), scrutiny of applications (523) and bank records (16).

- Interviews of beneficiaries revealed that 86 *per cent* (857) had incomes above the stipulated level while four *per cent* (37) were over-aged. Ten cases of assistance to non-SC/ST people came to notice.
- Out of 523 applications scrutinised, in 159 (30 *per cent*) cases sanctions were accorded by reducing the income to BPL level by overwriting the income declared by applicants and getting it certified by the Panchayat Pradhan, while there were 29 cases with income above BPL level and four cases without declaration of income. There were 34 cases where subsidy was given more than once to a beneficiary breaching stipulations.

This pointed to flouting of rules prescribed vitiating the selection process. Resultantly, 1071[22] projects (70 *per cent)* valuing ₹ 2.43 crore, which involved Government assistance of ₹ 1.72 crore (subsidy ₹ 1.02 crore *plus* margin money and corporation loan ₹ 0.70 crore), were sanctioned to ineligible applicants. Evidently, weaknesses in the monitoring system were exploited leading to deprivation of the genuinely needy target group.

The Department stated (January 2013) that beneficiaries were selected by the GPs and the Corporation depended on the authentication by the GP regarding income and caste status.

While appreciating the Department's constraints in this regard, the fact remained that the present system was vulnerable to leakage of assistance to ineligible persons.

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[22] *All ineligible cases add to 1130, but 59 were found to be ineligible on multiple criteria.*

(c) Lapses of participating banks

Out of the six test-checked schemes, one *viz.* Mid-Term Loans under SCP scheme, was partially financed[23] by banks and the corporation. The banks were to play a vital role by effective participation and monitoring at all levels for successful implementation of schemes. As per the mechanism in place, the Corporation has an SB account with the lead[24] bank, in which sufficient balance is kept for meeting expenditure relating to Margin Money (MM) loan and subsidy. The concerned bank branch (link bank[25]) forwards the list of sanctioned beneficiaries to the Corporation, who accords approval for release of MM and subsidy. On receipt of approval from the Corporation, the link bank branches are supposed to release the full project cost to the beneficiaries. The lead bank is to release the amounts of MM and Subsidy to the concerned link bank branch after ensuring that the whole project cost including subsidy is actually released by the bank to the beneficiaries.

Test-check of records of 55 participating bank branches in 14 selected districts revealed the following deficiencies:

- Scrutiny of 250 cases, records of which could be produced by banks, indicated that the average time gap between sanction and disbursement of loan by banks was 166 days against the prescribed limit of 90 days.

Banks delayed sanction of loans and were reluctant to release the full sanctioned project cost.

- In seven bank branches, 106 beneficiaries refunded bank loan component of ₹ 0.10 crore in lump either on the same day or within twenty months from the date of disbursement of project costs against repayment schedule of 48 to 60 monthly instalments from the date of disbursement. In eight bank branches, recovery of loans was started without disbursing full project cost (against project cost of ₹ 9.64 lakh, ₹ 4.82 lakh *i.e.* 50 *per cent* was disbursed). In these cases, repayment was recorded to have commenced/been completed before investing the funds in the intended projects and generating revenue there from, which is unrealistic and indicates that that scheme assistances did not meaningfully percolate to the beneficiaries. 148 beneficiaries (15 *per cent* of those interviewed) stated that banks released fifty *per cent* of project cost with the advice that the balance amount would be adjusted against their loan accounts. This amounted to irregular practice by banks keen to secure their own interests at the cost of clear deprivation of beneficiaries.

- In nine bank branches, ₹ 0.14 crore being part of cost of 58 projects were kept in term deposit accounts. In three bank branches, accounts of fifteen beneficiaries with a total balance of ₹ 1.35 lakh (out of total deposit of ₹ 3 lakh inclusive of MM of ₹ 0.09 lakh and subsidy of ₹ 1.50 lakh, ₹ 1.35 lakh had been withdrawn by the beneficiaries) were frozen by bank authorities thereby making sanctioned funds unavailable for the intended projects.

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[23] *Twenty per cent of the project cost (reduced by the Corporation to five per cent of project cost subject to maximum of ₹1000) as margin money and 50 per cent of the project cost or ₹10000, whichever is lower, as subsidy*

[24] *Bank branch at the District level used by the Corporation as the nodal bank, in which the Corporation maintains an account for releasing MM loans and subsidies*

[25] *Branches actually involved in disbursing loans and subsidies to beneficiaries*

- Banks are to claim subsidy component from the Corporation after they disburse the whole project cost including subsidy to beneficiaries. However, in 123 cases, State Bank of India, Kharibarihat branch, Coochbehar drew subsidy of ₹ 11.97 lakh from the Corporation without disbursing its share of loan of ₹ 26.65 lakh to beneficiaries. Similarly, UCO Bank, Panchla Branch, Howrah drew subsidy of ₹ 1.80 lakh against project cost ₹ 3.60 lakh in 18 projects without disbursing the amount. On this being pointed out by audit, the bank refunded the subsidy to the Corporation.

Thus, full benefit of the scheme did not reach the intended beneficiaries due to apathetic attitude of the banks as would be evident from instances like inordinate delay in sanction of loans, reluctance to release the entire sanctioned loan amount, recovery of loans pending release of Government assistance in full etc. This had left the beneficiaries with inadequate funds to start projects and consequently, Government subsidy failed to result in generation of desired level of income of the targeted beneficiaries.

This was further compounded by the non-functioning of the prescribed monitoring mechanism as mentioned in para 4.8.1.1 (a).

Appreciating the audit observations the Department stated (January 2013) that the matter had already been raised in the State Level Bankers' Committee meetings several times.

(d) Short-release of Margin Money by the Corporation

Corporation restricted MM loan to five *per cent* of project cost in lieu of 20 *per cent* leading to additional interest burden of ₹ 2.55 crore per annum on beneficiaries

Scrutiny of records relating to mid-term loans under SCP indicated that Corporation restricted the requisite MM loan of 20 *per cent* of the project cost to five *per cent* or ₹ 1000 whichever was less. Consequently, shortfall of MM loan of ₹ 39.22 crore in 19 districts were met through bank loans for which beneficiaries had to bear extra interest burden of ₹ 2.55 crore per annum[26].

Department stated (January 2013) that share capital received from the State Government was not sufficient to provide margin money at the rate of 20 *per cent* of the project cost and the corporation was compelled to reduce the margin money loan.

Notwithstanding Department's constraints, the fact remains that this led to extra interest burden on the beneficiaries owing to reduction in margin money loan

(e) Mis-utilisation of disbursed funds

Out of 991 beneficiaries, interview of 547 beneficiaries covered under SCP revealed that they received 65 *per cent* (₹ 0.69 crore) of the sanctioned project cost (₹ 1.06 crore) of which 59 *per cent* (₹ 0.40 crore) was utilised on sanctioned projects and balance 41 *per cent* (₹ 0.29 crore) was diverted by beneficiaries for other purposes like construction/ repair of house, medical expenses, repayment of old debts, social ceremonies, etc. Effectively only 38 *per cent* (₹ 0.40 crore out of project cost of ₹ 1.06 crore) of the project cost was invested in the intended project activity. Further, out of 547 beneficiaries interviewed, 332

[26] *Minimum Bank interest was 10.5 per cent compared to four per cent on MM loan.*

Sixty two *per cent* of Government assistance did not contribute to generation of income.

(61 *per cent*) were continuing their project activities, while 140 (25 *per cent*) discontinued and 75 beneficiaries (14 *per cent*) did not take up the project.

Resultantly, 62 *per cent* of the project cost did not contribute to generation of income due to apathy of banks and lapse of monitoring by the department.

The Department replied (January 2013) that it was very difficult to put in place an effective monitoring mechanism in view of the depleted manpower. It was also stated that the matter would be discussed with GPs to sensitise the issue.

(f) Selection of unviable projects

As per GOI instructions (October 2000) SCA subsidy along with institutional finance (bank loan) should be provided for income generating viable projects. Considering cost escalation of inputs for projects *vis-à-vis* their income generating potential, the Corporation/ Government raised (May/ November 1990) unit project cost upto ₹ 35000 from ₹ 12000. However, subsequently unit project cost was not revised in spite of increase in price index of industrial inputs by 103 *per cent* between 1990 and 2007. The project cost was thus outdated and may not be sustainable in the present day scenario.

The Department replied (January 2013) that the matter would be taken up with the appropriate authority

4.8.1.2 Income generation schemes for OBCs

WBBCDFC renders financial assistance under five[27] loan schemes to persons belonging to BPL and BDPL OBCs[28]. During 2007-12, the Corporation extended financial assistance aggregating ₹ 28.03 crore to 20696 beneficiaries under these loan schemes and imparted project linked training to 1138 OBCs.

(a) Significant mismatches between achievement of physical and financial targets

During 2007-2012, against targeted assistance of ₹ 46.67 crore for 21171 projects, the Corporation extended assistance of ₹ 28.03 crore for 20696 projects. This entailed achievement of 60 *per cent* of financial target and 98 *per cent* of physical target. The scheme wise physical and financial targets vis-à-vis achievements during 2007-2012 is given in ***Appendix 4.4***. Overall physical achievement appeared satisfactory owing to over-achievement (144 *per cent)* in case of Micro Finance General scheme while targets remained unachieved in all other schemes-35 *per cent* in New Swarnima,43 *per cent* in General Term Loan, 51 *per cent* in Education loan and 69 *per cent* in Mahila Samridhi Yojana.

WBBCDFC had to refund ₹ 4.48 crore to NBCFDC during 2007-10 as it could not utilise funds within stipulated period of 3 months of drawal from NBCFDC

Higher physical achievement (98 *per cent) vis-à-vis* lower financial achievement (60 *per cent*) indicated that the Corporation disbursed less amount of loans to beneficiaries than targeted. Owing to non-achievement of financial targets the Corporation failed to draw ₹ 16.75 crore out of sanctioned amount of ₹ 43.52 crore from NBCFDC. Audit noted that ₹ 4.48 crore was refunded to NBCFDC during 2007-10 as it could not utilise funds within stipulated period of three

[27] *General Loan Scheme (Term Loan), New Swarnima, Education loan, Micro Finance Scheme (General) and Mahila Samridhi Yojana.*

[28] *Family income being below ₹ 20000 per annum in rural areas and ₹ 27500 per annum in urban areas is considered as Below Poverty line.*

months from drawal from NBCFDC. Test check of 154 loan applications in six[29] districts revealed that the Corporation delayed sanction of loan to beneficiaries by one to 46 months[30] in 142 cases. Delay in sanctioning of loan contributed to non-utilisation of funds within the stipulated time.

Department, in its reply, stated (January 2013) that achievement depended on the availability of funds received from NBCFDC as well as recovery of loans from beneficiaries.

(b) Deficiencies noticed in implementation

Audit noticed the following deficiencies in implementation of schemes.

(i) Analysis of 426 cases through interviews of beneficiaries (231) and test check of applications (195) revealed that 61 (14 *per cent*) who had availed loans amounting to ₹ 17.36 lakh did not fulfil the income criteria. Further, 207[31] out of 231 (90 *per cent*) did not possess OBC certificate indicating provision of benefits to ineligible persons.

(ii) Out of 231 beneficiaries interviewed, 78 (34 *per cent*) who had availed loan of ₹ 16.41 lakh did not create any assets indicating misutilisation of funds.

Micro Finance scheme guidelines suggested that the Corporation may identify accredited NGOs of repute, whose services could be utilised to facilitate disbursement of loans. Accordingly, Corporation selected seven NGOs[32] for implementation of the scheme and sanctioned ₹ 2.11 crore to those seven NGOs during 2007-12. Test check showed:

- Three NGOs[33] did not furnish UCs and beneficiaries list till July 2012 for ₹ 44 lakh. The Corporation, however, furnished UCs against the entire amount of ₹ 2.11 crore to NBCFDC.
- As of July 2012, ₹ 41.47 lakh stood overdue from five[34] NGOs including interest.
- Audit noted that Corporation's monitoring over the NGOs implementation of the scheme was grossly inadequate as evident from the following case study.
    - Chandanpiri Sri Ramakrishna Ashram, Namkhana, one of the NGOs engaged, was provided ₹ 1.33 crore during 2007-12 for implementation of Micro finance scheme. While analysing the list of beneficiaries submitted by this NGO to the Corporation, audit noted several cases where beneficiaries were provided loan amount

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[29] *North 24 Paraganas, Uttar Dinajpur, Bankura, Birbhum, Hooghly, and Malda*

[30] *from the date of receipt of application to the date of provisional sanction, leaving three months period required for sanction*

[31] *loan involvement: ₹ 33. 73 lakh*

[32] *Dustha Manab Kalyan Samity, Khanpur Azad Gram Unnayan Samity, Haripur Amra Sabai Unnayan Samity, Annyatha ,Chandanpiri Sri Ramakrishna Ashram, Devnagar Gram Vikas Kendra and Chapra Swanirvar Samiti*

[33] *Dustha Manab Kalyan Samity, Khanpur Azad Gram Unnayan Samity, Haripur Amra Sabai Unnayan Samity*

[34] *Dustha Manab Kalyan Samity, Khanpur Azad Gram Unnayan Samity, Haripur Amra Sabai Unnayan Samity, Devnagar Gram Vikas Kendra and Annyatha*

in excess of the maximum loan limit of ₹ 30000. Further, the NGO was charging interest at the rate of 10 to12 *per cent* per annum from beneficiaries against interest of five *per cent* payable to the Corporation. On verification at the NGO's office at Namkhana, we noted that this NGO had a micro financing scheme financed from its own sources other than the Corporation's funds and the list of beneficiaries sent to the Corporation included those beneficiaries also. Interestingly, the Corporation was unaware that the list it was having was incorrect and it had no mechanism to verify its veracity.

- Although loans extended by the NGO from the Corporation's funds was found to be within the limit, audit noted that the application forms used by NGO for extending benefits to individual beneficiaries did not include provision for any certification to the effect that he/she belonged to OBC. According to the NGO, out of 240 individual beneficiaries, 98 (41 *per cent*) had caste certificates. Possibility of benefits accruing to ineligible persons could, therefore, not be ruled out.
- Audit analysed three[35] agreements of the Corporation and noted that the rate of interest to be charged from the beneficiaries was indicated as 12 *per cent* in one, five in the other while it was left blank in the third. By charging higher interest (10 to12 *per cent* vis-à-vis five) from the beneficiaries, the NGO a made a profit of ₹ 2.69 lakh at the cost of beneficiaries.

The above indicated that the Corporation did not monitor the process after disbursal of funds to the NGO. The Corporation's indifference was also clear from its statement (July 2012) that extension of micro-credit to the beneficiaries was the responsibility of the NGOs.

In departmental reply (January 2013) as well as in the Exit Conference (January 2013) it was stated that steps including legal measures were taken to recover loan from NGOs. As regards lending by NGOs at higher rates to the beneficiaries, it was stated that lending rate of five *per cent* was applicable only for the Corporation for direct lending and there was no guidelines as to the rate of interest to be charged by NGOs from the beneficiaries.

Thus, benefit of soft rate of interest did not percolate to the beneficiaries who were the downtrodden section of the society; rather, the same was used by the NGOs to their own benefit. This calls for a review on the interest chargeable by the NGO from the beneficiaries.

(iii) In order to upgrade technical and entrepreneurial skill of the beneficiaries, NBCFDC provides grant-in-aid to the Corporation to conduct project linked training. During 2007-12, the Corporation organised 13 courses and trained 46 *per cent* (1138) of the targeted number (2465) of students as it did not identify eligible trainees.

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[35] *signed on 14.07.2010,15.02.2011 and 15.09.2011 by which a total of ₹ 38.37 lakh was lent to the NGO.*

(c) Recovery performance not up to the mark

The success of any financial institution depends on the promptitude and efficiency with which dues are recovered to ensure timely repayment of dues to the principal funding agency (NBCFDC) as well as to recycle funds for extension of further financial assistance. Recovery of loans was poor as 84 *per cent* of the funds (₹ 25.06 crore) due for recovery (₹ 29.67 crore) was overdue as of March 2012. Analysis indicated that ₹ 18.13 crore (72 *per cent* of the overdue amount) have been lying overdue for more than five years. The Corporation repaid ₹ 24.51 crore to NBCFDC against recovery of ₹ 17.71 crore from beneficiaries during 2007-12 .The Corporation had to utilize part of the share capital from state government and fund received from NBCFDC towards repayment of loan to NBCFDC. Corporation failed to set up a recovery cell and to appoint recovery agents as required.

Recovery was very poor as 84 *per cent* of the funds due for recovery was outstanding as of March 2012

The Department in its reply (January 2013) as well as in the Exit Conference (January 2013) took note of the poor recovery and intimated that process of engagement of recovery agents had started and the situation had improved marginally.

4.8.1.3 Impact of income generation schemes

Apart from an evaluation study on micro finance scheme having been undertaken in Namkhana block, South 24 Parganas by WBBCDFC, neither the Department nor the Corporations had under taken any impact analysis to assess the effectiveness of income generation schemes. To evaluate the impact, audit undertook interviews of 991 SC/ST beneficiaries in 14 districts and 231 OBC beneficiaries in five districts.

In case of 991 beneficiaries, net average annual incremental income[36] ranged from ₹ 600 to ₹ 8479 (SCP –₹ 1158, TSP – ₹ 600, AMSY- ₹ 1093, MSY- ₹ 1140, NSFDC – ₹ 8479, NSTFDC – ₹ 7123). However, given the fact that 86 *per cent* of the beneficiaries interviewed were found to have been already above poverty line (as discussed in ***para 4.8.1.1 (b)*** *supra*), only six *per cent* of the beneficiaries interviewed represented targeted BPL beneficiaries having been economically uplifted above the poverty line as envisaged in the scheme. Thus, impact of the scheme on genuinely deserving population was restricted by faulty selection of beneficiaries. In case of OBC beneficiaries 29 (13 *per cent*) out of 231 interviewed could cross the Double below poverty line. Thus the scheme did not result in noticeable impact.

Interviews conducted by audit showed that six *per cent* of SCs/STs could cross the poverty line while it was 13 *per cent* in case of OBCs.

4.8.2 Educational schemes

As per Census 2001, 43.40 *per cent* of STs and 59.04 *per cent* of SCs are literate as against 68.64 *per cent* of the general category population. Hence one of the thrust areas is development of educational facilities to improve educational standards of SCs, STs and OBCs through provision of grants/scholarships and construction of schools and hostels.

[36] *Difference between the incomes before and after assistance*

4.8.2.1 Implementation of schemes for scholarships/grants

Audit test checked 13 schemes out of 18 involving grants/scholarships which are paid to the beneficiary through schools or individual bank accounts. Targets were available for 2009-12 only. The target, achievement, budget provision and expenditure related to these schemes are indicated in ***Appendix 4.5***. During 2009-12, against the target of covering 1.22 crore beneficiaries, 1.15 crore (94 *per cent*) were provided benefits expending ₹ 861.21 crore. The department's performance in this regard improved noticeably as there was 57 *per cent* increase in the number of beneficiaries in 2011-12 *vis-à-vis* 2007-08. Achievement exceeded targets in case of four schemes[37] by one to 46 *per cent* for one to two years out of the three years (2009-12) analysed. However, in case of 12 schemes (except Ashram Hostels), achievements fell short of targets and shortages were significant ranging from 11 to 49 *per cent vis-à-vis* targets for one to two years out of three years analysed. As a result, ₹ 19.41 crore of scheme funds were surrendered. This was attributable to non-distribution of scholarships owing to non-receipt of applications from beneficiaries, discrepancies in beneficiary lists sent to banks, etc. Analysis disclosed that in 13 test checked schemes, eight *per cent* (₹ 71.92 crore) of funds released (₹ 933.12 crore) was surrendered.

Department in the Exit Conference stated (January 2013) that target based on previous years' achievement were fixed only for planning and all the eligible beneficiaries were given the benefit subject to availability of funds. In the departmental reply it was stated (January 2013) that funds had to be surrendered due to shortfall in eligible beneficiaries. It was also stated that to avoid non-disbursement of scholarship due to errors, online submission of applications by students was being contemplated.

Specific deficiencies noticed in the implementation of these schemes are indicated below.

Benefits of the scheme was not extended to the beneficiaries of rural areas

- Scheme for Post matric scholarship to OBC was not implemented in 2011-12 anywhere in the State.
- Centrally Sponsored Pre-Matric Scholarship to children of those engaged in unclean occupations[38] was not implemented in Purba Medinipur and in rural areas of other test checked districts except in 18 blocks[39].Department replied (January 2013) that no claim was received from Purba Medinipur.
- The Department released ₹ 1.12 crore towards ST maintenance grant for the year 2011-12 to the DWO, BCW, DGHC, Darjeeling in May 2012, after close of the concerned financial year. The amount remained undisbursed as of June 2012 depriving beneficiaries. Department replied (January 2013) that funds received from the state Government was delayed due to administrative reasons and accordingly fund was placed late to the DWO, BCW, Darjeeling where normal office work was affected due to political disturbances.

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[37] *Post Matric Scholarship to SC: 2009-10, 2011-12; Post Matric Scholarship to ST: 2011-12, Book Grant to SC: 2009-10, Ashram Hostel: 2009-10, 2011-12*

[38] *scavengers, sweepers having traditional links with scavenging, tanners, and flayers*

[39] *Chandrakona-II, Medinipur ,Chandrakona-I, Ghatal and Jhargram Blocks in Paschim Medinipur, Bagnan-I block in Howrah and 12 blocks of Cooch Behar*

- In Ashram hostels, inmates are entitled to monthly meal charges of ₹ 750 as (₹ 600 up to January 2010) apart from other charges of ₹ 104 per month. As per guidelines, meal charges should be released to the inmates for their actual period of stay in the hostels. Audit, however, noticed that during 2007-12, in 154 out of 203 Ashram hostels in 11 out of 15 test checked districts having these hostels, the school headmaster claimed the funds on the basis of sanctioned strength of the hostel without considering the actual attendance while significant number of students remained absent. On this count, during 2007-2012, excess expenditure of ₹ 1.63 crore was incurred in these hostels as shown in the table in ***Appendix 4.6***. Contrary to this, PO-cum-DWOs/DWOs, Jalpaiguri, Birbhum and Siliguri, Darjeeling raised claims based on actual attendance of ashramites.

Department replied (January 2013) that regular inspection of hostels by the officials of the Department was being conducted and the Department is now more vigilant while releasing funds to the hostels.

4.8.2.2 Infrastructural inadequacies related to schools and hostels

Two schemes viz. Babu Jagjiban Ram Chhatrawas Yojana and Eklavya Model Residential schools were test checked .Audit findings are discussed below.

(a) Babu Jagjiban Ram Chhatrawas Yojana – Delay in construction of hostels due to lack of proper planning

Due to deficient planning of the Department and lackadaisical attitude of executing agency, the construction of five hostels could not be started in Bankura

The scheme, formerly known as the Centrally Sponsored Scheme of Hostels for SC Girls and Boys envisages construction of hostels, especially for SC girls in order to contain and reduce their drop-out rate. During 2007-12, GoI released ₹ 20.12 crore for construction of 24 hostels in 10 districts, of which ₹ 15.69 crore (GoI share: ₹ 14.46 crore, State share: ₹ 1.23 crore) was sub-allotted for construction of 17[40] hostels which were to be completed within two years from the respective dates of sanction by GoI. Test check of records showed that none of the 10[41] hostels, construction of which had been targeted for completion (between January 2009 and December 2010) were completed as of June 2012. The other seven were slated to be completed beyond the audit period. Audit observations on test check of nine (five in Bankura, one in Cooch Behar and three in Jalpaiguri) hostels out of these 10 are indicated below:

After approval (December 2008) of proposals by GoI, Department accorded (June 2009) administrative approval for construction of five[42] girls' hostels in Bankura at an estimated cost of ₹ 3.73 crore[43] which was allotted to PO-cum-DWO in February 2009. These were to be completed within December 2010.

- In two out of these, Natundihi Chhoto Moukura N.S. High School, Sarenga and Sabrakone Junior High School, Taldangra, PO-cum-DWO revised

[40] *Bankura-6, Jalpaiguri-3 and one each in Coochbehar, Kolkata,Paschim Medinipur, Purba Medinipur, Bardhaman, Purulia, Malda and Nadia*

[41] *Bankura-5, Jalpaiguri-3, Coochbehar-1 and Kolkata-1*

[42] *(i) Bibarda Girls' High School, Taldangra Block, (ii) Sabarkone Junior High School, Taldangra Block, (iii) Ranibandh Girls' High School, Ranibandh Block, (iv) Kusumtikri High School, Sarenga, Bankura and (v) Natundihi Chhoto Moukura N.S. High School, Sarenga Bankura.*

[43] *₹ 3.60 crore for construction (5 hostels @ ₹ 72 lakh) and ₹ 12.50 lakh for purchase of Cots, Chairs & Tables*

(August 2009) the proposals with change of sites citing inadequate student strength in the former and boys' school status to the latter. These proposals sent (October 2009) to GoI were awaiting approval and construction was not started as of March 2012.

- Construction of the remaining three[44] was entrusted to Bankura Zilla Parishad (ZP) and ₹ 2.16 crore was sub-allotted in September 2009. Nothing was on record to show any action on the part of the ZP till October 2010, when ZP intimated its inability to undertake works of two schools[45] due to enhancement (August 2010) of Schedule of PWD rates and one school due to non-availability of suitable land.

Thus, lack of planning and preparedness of the Department was apparent from instances of changes in work proposals at later stages after sanction of the projects and lackadaisical attitude of executing agency. The Department did not monitor progress of work regularly. Resultantly, construction of five hostels could not be started blocking funds and depriving the beneficiaries.

Department in reply stated (January 2013) that approval as per revised norms of Government of India was received (October 2012) in respect of all the hostels except one[46] and tenders were invited. Construction of three[47] hostels in Jalpaiguri and one (Mathabhanga block) in Cooch Behar sanctioned in June 2009 (total estimated cost: ₹ 2.98 crore) was entrusted to M/s Mackintosh Burn Limited and all the four hostels were completed between December 2012 and January 2013. However, status of these hostels could not be ascertained in audit as records such as work orders, progress reports of the work, measurement books, bills paid to the agency in this respect were not produced.

(b) Eklavya Model Residential Schools – Inadequate teaching staff and provision of prescribed facilities, inordinate delays in construction of schools

Non-availability of teachers and lack of other facilities in EMRS, Jalpaiguri and Purulia.

Eklavya Model Residential Schools (EMRS) aim to provide quality education in English medium to ST boys and girls from Classes VI to XII with funds from Government of India and the State Government. Five EMRSs are functioning in the State in Bankura, Purulia, Bardhaman, Paschim Medinipur and Jalpaiguri out of which records of four (except Bardhaman) were test-checked. Audit also had interactions with the inmates of two hostels at Nagrakata, Jalpaiguri and Manbazar- II, Purulia in the presence of hostel superintendent and teacher-in-charge and observed the following:

- In Jalpaiguri, teachers were not available in Classes VI to X for four subjects *viz*. Mathematics, Physical Science, Life Science and History for periods varying from two to six years. Likewise, there were no teachers for two

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[44] (i) *Bibarda Girls' High School, Taldangra Block, (ii) Ranibandh Girls' High School, Ranibandh Block and (iii) Kusumtikri High School, Sarenga, Bankura.*

[45] *Ranibandh Girls High School and Kusumtikri High School*

[46] Approval recveived: *(i) Bibarda Girls' High School, Taldangra Block, (ii) Sabarkone Girls' High School (in place of Sabarkone Junior High School), Taldangra Block, (iii) Kusumtikri High School, Sarenga, Bankura and (iv) Krishnapur Gohaldanga S.S High School (in place of Natundihi Chhoto Moukura N.S. High School, Sarenga Bankura.)*
Approval awaited: Ranibandh Girls' High School, Ranibandh Block,

[47] *Falakata Girls' School, Khagenhat N.S. High School, Falakata and Bhutanirhat Girls' High School, Falakata, in Jalpaiguri*

subjects (Political Science and Economics) in classes XI and XII for the last two years. In Purulia, Physics, Geography and *"Olchiki"* (Santali language) were being taught by engaging teachers on temporary basis.

- Though uniforms were to be provided free of cost to all students every year, these were not provided during 2007-12 in Jalpaiguri and during three years (except in 2008 and 2010) in Purulia.
- Similarly, inmates were not given bed sheets from 2008-09 in Jalpaiguri. While mosquito nets were provided in Purulia, these were not provided in Jalpaiguri leaving hostellers vulnerable to mosquito and insect bites.
- Toilets and bathrooms were filthy in both the EMRSs with bathrooms of EMRS Jalpaiguri having no doors inconveniencing girl students specifically. There was no round the clock water facility in EMRS Purulia and students had to store water in buckets.
- Students of EMRS, Purulia complained about the quality and quantity of vegetables given in meals. No such complaints were made by students of EMRS, Jalpaiguri.
- Insufficient lighting arrangement was noticed in the rooms of both EMRSs drawing complaints in this regard from inmates.
- In EMRS Purulia, kitchens and dining rooms constructed in 2004 were not being used on the plea of shortage of staff to clean these rooms. The kitchen shed which was being used to prepare food, was unhygienic and was 70 to 80 meters away from the boys' hostel from where students had to collect food causing inconvenience.



Unhygienic kitchen shed in EMRS, Purulia



Unused kitchen in Boys' hostel

Thus, it is evident from the above that due to non-availability of proper infrastructure and other facilities, the objective of providing quality education to ST students was compromised.

Department stated (January 2013) that some of the above issues had been taken care of while instructions had been given to maintain hygienic conditions in kitchens and toilets.

Irregularities in construction of EMRSs

For construction of two EMRSs at Mehidipur, Birbhum and Buniadpur, Dakshin Dinajpur, GoI sanctioned (January 2006) ₹ 5 crore (estimated cost being ₹ 2.50 crore each) in favour of State BCW Department. The department, without

entering into formal agreement, awarded the construction work in Birbhum to M/s Mackintosh Burn Ltd. (MBL) in September 2007 and that in Dakshin Dinajpur to West Bengal Industrial Infrastructure Development Corporation (WBIIDC) in December 2008 after negotiations. Against the initial estimated cost of ₹ 2.5 crore, works were awarded at ₹ 6.29 crore for EMRS, Birbhum and ₹ 7.17 crore for EMRS, Dakshin Dinajpur with stipulated dates of completion of May 2009 and December 2010 respectively. Thus, works were awarded after delays of one year seven months and three years from the date of GoI sanction. GoI, however, did not agree to this upward revision in estimated cost and State Government incurred excess expenditure of ₹ 5.79 crore and shouldered committed liability of ₹ 9.81 crore.

In December 2008, on the ground of price hike, MBL revised the estimated cost to ₹ 7.48 crore and further to ₹ 9.94 crore in November 2011 citing revision of PWD rates. Similarly, WBIIDC revised (November 2011) its estimate to ₹ 10.65 crore. As of June 2012, the works remained incomplete though the target dates had been exceeded by three years and one and a half years respectively.

Department intimated (January 2013) that the construction of these hostels had been completed (Birbhum: in December 2012, Dakshin Dinajpur: in January 2013). However, the fact remains that delay by the Department and the executing agencies resulted in excess expenditure.

(c) Feeder schools

With a view to feed EMRSs, the State Government introduced a scheme of 'Feeder Schools' from classes I to V in Government/Non-Government English Medium schools in eight districts[48]. After completion of class V, 300 students yearly will be admitted to class VI in five EMRSs on merit basis. Under the scheme, residential students were paid stipend of ₹ 15600 to ₹ 16800 per year and non-residential students ₹ 3600 to ₹ 4800 per year.

Out of 1320 students who passed out from eight districts during 2007-12, 462 (35 *per cent*) students were admitted in five EMRSs.

Department stated (January 2013) that guidelines had been issued to penalise feeder schools if they failed to send students to EMRSs as per their quota.

(d) Pundit Raghunath Murmu Abasik Schools

Owing to not taking up work of hostels, kitchen, etc, school was not started though school building was complete.

Pundit Raghunath Murmu Abasik Schools aim to provide Bengali medium residential schools for SC/ST students in six[49] districts. BCW Department sanctioned (September 2008) ₹ 30.75 crore for construction five such schools (₹ 6.15 crore each) in three districts, *viz*. Bardhaman and Bankura (two schools each) and Purulia (one school). Audit test checked three schools in Bankura and Purulia and found that while schools in Bankura had been completed and had started functioning, the construction at Purulia was inordinately delayed as discussed below.

In December 2008, the Chief Engineer, PW Construction Board (CE) issued technical sanction for construction of school building at Baghmundi, Purulia for

[48] *Bankura, Bardhaman, Birbhum, Jalpaiguri, Malda, Paschim Medinipur, Purulia and Siliguri.*
[49] *Bankura, Purulia, Bardhaman, Paschim Medinipur, Purba Medinipur and Jalpaiguri*

₹ 4.07 crore inclusive of four components - school building (₹ 1.48 crore), girls' hostel (₹ 1.15 crore), boys' hostel (₹ 1.16 crore) and dining and kitchen facilities (₹ 0.28 crore). Out of these four components, Public Works Department took up construction of the school building which was completed in June 2011. However, as of June 2012, action was not taken to commence work on the remaining components leading to the school building lying unused.

Department attributed (January 2013) the delay to non-demarcation of land and intimated that the same had been resolved with the intervention of DM and construction was expected to commence shortly.

(e) Delays in construction of OBC Girls' Hostels in Purulia

In June 2006, BCW Department released ₹ 1.72 crore to District Magistrate, Purulia for construction of three 80 bedded central hostels each at Dubra High School campus, Kotshila Girls High School and Aharrah, Arsha for OBC girl students in Purulia. The DM entrusted (June 2006) the work to Zilla Parishad, Purulia (ZP). Available records indicated that ZP awarded (October 2007) the entire works to M/s Mackintosh Burn Ltd. (MBL). Work order and agreement with MBL, if any, were not produced to audit though called for. As such the regularity of the selection process, progress of work with respect to target date of completion, adequacy of agreement etc could not be scrutinised. The progress of work, however, was tardy as by December 2009, MBL completed the ground floor (planned buildings were two-storeyed) of the two hostel buildings (Aharrah and Kotshila) while work of hostel at Dubrah was not taken up. In May 2010, ZP terminated the contract of MBL for reasons not available on record and MBL was paid ₹ 70.52 lakh for the works so far completed. In September 2011, after observing tender formalities, the remaining works were awarded to three parties and the works were underway as of June 2012. During joint physical inspection (June 2012) of the hostel building at Kotshila, seepages and several cracks on the walls and ceiling in the ground floor rooms were noticed. Thus, the hostel buildings remained incomplete even after six years from release of funds by the Department and after almost five years since issue of work order.



Seepage (left) and crack (right) on the ceiling and walls of hostel at Kotshila

4.8.3 Delays in completion of sanctioned Community Development works

The funds for these infrastructure development schemes are sourced from Special Central Assistance (SCA) to Special Component Plan to SCs (SCP), SCA to Tribal Sub Plan (TSP) and grants under Article 275 (1). During 2007-12, in 14 districts, out of 2678 sanctioned works worth ₹ 159.50 crore, 1329 (49 *per*

cent) were completed at a cost of ₹ 66.90 crore, while 1036 (39 *per cent*) were underway and 313 (12 *per cent*) were yet to be taken up (***Appendix 4.7***). Test-check further disclosed that 116 works valuing ₹ 3.09 crore pertaining to 2004-07 remained incomplete in Paschim Medinipur after a lapse of five to eight years as of March 2012.

Secretary stated during Exit Conference (January 2013) that there was improvement in the situation.

4.8.3.1 Incorrect reporting regarding incomplete Works

Two works shown as complete were found to be incomplete/non-functional during field visits.

(i) As per records, although construction of Shyam Sukhi Balika Siksha Niketan at Gazole, Malda was completed in March 2011 at a cost of₹ 21.31 lakh, the school had not started functioning as of June, 2012 Physical verification (June 2012) of the building along with the Sub Assistant Engineer of the office PO-cum-DWO, Malda, however, revealed that the work on entire ground floor of the building earmarked as bathroom and toilet was incomplete as doors and other bathroom fittings were not fixed. Flooring work remained unfinished and stairs were without handrails.



Ground floor where bathrooms and toilets were not fitted wih doors and other bathroom fittings. Floors were also not complete.



Incomplete flooring and stairs without handrail.

(ii) Out of three river lift irrigation (RLI) schemes completed (February 2012) in Malda,one at Asrafpur- III was visited by the audit team (June 2012) along with the SAE of the office of the PO-cum-DWO, Malda.

The RLI was not functional as one out of two diesel generator pump sets was not installed and was lying on the road side 200 meters away from the RLI site. Several cracks in the water pathway causing water leakage were also noticed. Discussions with a few beneficiaries revealed that the installation had been functional on the day of inauguration (February 2012) and thereafter water could not be lifted.



Diesel Generator set to be installed in RLI lying uninstalled on the road side in Asrafpur-III, Malda.

4.8.4 BPL STs living in rural areas deprived of old age pension

This social security scheme provides pension (at the rate of ₹ 500 upto 2008-09, ₹ 750 upto 2010-11 and ₹ 1000 from 2011-12) to BPL tribals beyond the age of 60 years in rural areas. The funds were placed with the PO-cum-DWOs, who in turn sub-allotted it to the Block Development Officers. Till 2009-10, pension was distributed through Money Orders and thereafter, through Saving Bank (SB) accounts of pensioners. Disbursement of pension thorough temporary camps in villages was permissible in extreme cases where Bank/Post Office SB accounts could not be opened despite best efforts. Audit noted the following lapses.

- Test check of 24[50] BDOs out of 40 in three districts (Malda, Dakshin Dinajpur and Purulia) revealed that ₹ 11.19 crore was not distributed in 23[51] blocks during 2007-2012 resulting in 11844 beneficiaries being deprived. Deprival of beneficiaries was significant in Gazole (1201), Habibpur (965), Bamangola (392) and Harishchandrapur-I (283) blocks of Malda. On the positive side, in Ratua- I block in Malda, distribution of pension was 100 *per cent.*
- Old age pension of ₹ 5.27 lakh meant for 190 beneficiaries lapsed as BDO, Englishbazar (₹ 2.25 lakh for 75 beneficiaries in 2011-12) and BDO, Harishchandrapur-II (₹ 3.02 lakh for 115 beneficiaries in 2008-09) did not draw the amounts.

Department stated (January 2013) that surrender of funds of ₹ 11.18 crore was made at the end of the financial year when no beneficiary was left out to pay their individual amount of old age pension. The reply, was however, not acceptable as PO-cum-DWOs sub-allotted the funds on the basis of number of eligible beneficiaries and audit observed that BDOs had drawn the fund from the treasuries and the amount was lying with them.

4.8.5 Schemes for development of particularly vulnerable tribal groups

In West Bengal, three tribes viz. Lodhas in Paschim Medinipur and Sagar Block of South 24 Parganas, Totos in Jalpaiguri and Birhors in Purulia have been declared as particularly vulnerable tribal groups (PTGs). Various schemes for development of PTGs are in operation. Audit test-checked four major schemes *viz* housing, establishment of crèches, creation of orchards and drinking water sources, implemented for Lodhas in Paschim Medinipur. Following deficiencies in implementation were noticed.

Sixty *per cent* of sanctioned number of houses for Lodhas was complete; ZP did not take up construction of 270 out of 650 houses

- There are 15342 Lodha families spread over 20 blocks in Paschim Medinipur. Of them, 2799 families were houseless as of March 2007. Out of this, Eleventh Five Year Plan (2007-12) targeted construction of 1250 houses (45 *per cent*). During 2007-12, however, construction of 1077 houses (38 *per cent*) was sanctioned (₹ 9.65 crore) by the Department. Out of this, 647 were completed (60 *per cent*) as of March 2012. Out of 650 houses,

[50] *Dakshin Dinajpur-2, Malda-11 and Purulia-11*

[51] ***Dakshin Dinajpur:*** *Hili and Balurghat sadar* ***Malda****: Gazole, Bamangola, Habibpur, Old Malda, English Bazar, Ratua-II, Chanchal-I, Chanchal-II, Harishchandrapur-I and Harishchandrapur-II,* ***Purulia:*** *Joypur, Arsha, Balarampur, Barabazar, Hura, Kashipur, Raghunathpur- I, Raghunathpur- II, Para, Santuri and Neturia*

construction of which had been entrusted (December 2008) to ZP, Paschim Medinipur, construction of 270 houses was not taken up and ZP refunded ₹ 2.70 crore (March 2012). Construction of 326 houses was complete and that of 54 houses was underway.

- Seventy eight crèches sanctioned in January and May 2008, were completed as of August 2012. None was, however, handed over to beneficiaries. PO-cum-DWO, Paschim Medinipur stated that handing over of the crèches was pending due to non-availability of maintenance charges from the department.
- Out of 197 drinking water sources sanctioned (July 2010) for 34475 beneficiaries, 58 (29 *per cent*) were completed as of June 2012 depriving 24325 (71 *per cent*) Lodha beneficiaries.
- Five orchards sanctioned at a cost of ₹ 50 lakh (July 2010) could not be created as of June 2012.

4.8.6 Issue of Caste Certificates

There are 60 Scheduled Castes, 40 Scheduled Tribes and 108 OB Classes in the State. Caste certificates for the Scheduled Castes and Scheduled Tribes are issued in terms of provisions of the Scheduled Castes and Scheduled Tribes (Identification) Act, 1994 by Sub-divisional Officers (SDOs) for respective Sub-divisions and by the Additional District Magistrate, South 24 Parganas for Kolkata. Applications for caste certificates are to be disposed of by the authority within a period of four weeks (eight weeks upto June 2011). Reasons for delay beyond the said period should be recorded in each individual case. In 11 test checked districts[52], 644511, 205998, and 491246 applications were received (including opening balance of 2007-08) from SCs, STs and OBCs respectively during 2007-11 out of which, certificates in respect of 531346 SCs, 174776 STs and 436102 OBCs could be issued and 11094 SC, 5467 ST and 7445 OBC cases were rejected by the authority leaving 102071 SC, 25755 ST and 47699 OBC cases pending. Reports submitted by SDOs to the BCW Department did not indicate reasons for delay in issue of certificates.

Department stated (January 2013) that situation had been improved substantially through camp approach and introducing system of online applications. This may be accepted as a positive development as status of applications can be viewed online.

4.8.7 Training-cum-Production Centres not optimally effective

Training-cum-Production centre (TCPC) under the administrative setup of Special Officer for Industries, BCW Department was initiated in the year 1963 with a view to provide the most under-privileged among SC and ST youth with opportunities for skill development in certain trades to make them self reliant. Each TCPC imparts one year training course usually from January to December and a stipend of ₹ 250 was given to each student per month. Out of total 58 TCPCs in the State, 38 (66 *per cent*) were functional as of March 2012. Details

[52] *Malda, North 24-Parganas, Bankura, Birbhum, Jalpaiguri, Purulia, Uttar Dinajpur, Darjeeling, Paschim Midnapur, Murshidabad and Dakshin Dinajpur*

of trainings organised in respect of 25 TCPCs as made available to audit are shown in ***Appendix 4.8***. As per approved capacity, 25 centres could accommodate 2500 trainees (at the rate of 20 trainees per year for five years), against which 2073 students were admitted. Of 2073 trainees admitted, 1383 (67 *per cent*) students completed the training course during 2007-12. Although this represented significant achievement, various functional deficiencies were noticed in terms of manpower and infrastructure as discussed under:

- Out of 193 posts sanctioned for 38 functional TCPCs, 85 were in position representing a vacancy of 56 *per cent*.
- TCPC Kamakhyaguri (Alipurduar, Jalpaiguri) provides training in two trades namely, ericulture rearing & spinning and ericulture weaving. The training was not held during the last five years except in 2008-09. All the machinery except one handloom were non-functional as of May 2012. The trainees were, however, shown to have been paid stipend of ₹ 2.64 lakh during this period on account of training in these two trades. As such, genuineness of this payment appeared doubtful.

  In reply (January 2013), Department stated that physical enquiry as to the genuineness of payment would be done.
- Test check of seven other functional TCPCs in four Districts showed that out of 59 machines[53], only 26 (44 *per cent*) were functioning indicating deficient training infrastructure.
- In the absence of post-training follow up, the success level of the trainees to earn a viable livelihood by following the trades in which they received training was not ascertainable by the department.

Department stated during the Exit Conference (January 2013) that modernisation of TCPCs would be taken up and obsolete trades would be replaced with computer hardware/software courses.

4.9 Human resource management

The performance of an organisation depends on optimal utilisation of its man power resources. This requires the organisation to undertake a periodical review of available man power and deployment. The Department did not undertake any such review during 2007-12. There were vacancies in various posts ranging from 31 to 100 *per cent* (**Table 4.4**) as of March 2012 which affected performance, service delivery and monitoring.

Table 4.3: Position of manpower as of March 2012.

Name of post	Sanctioned strength	Men-in-position	Vacancy (*Per cent*)
Project Officer- Cum-DWO	13	9	4(31)
BCWO	4	1	3(75)
A.D.W.O	6	1	5(83)
Assistant Engineer	4	0	4 (100)
Sub-Assistant Engineer	21	13	8 (38)
Inspector	294	184	110(37)
UDC	82	39	43(52)

(Source: Data provided by Department of Backward Classes Welfare)

[53] *Leather sewing machine, sewing machine, loom etc.*

During Exit Conference (January 2013) Department agreed that there was acute manpower shortage in the Department which also affected quality of monitoring.

4.10 Evaluation and Monitoring

4.10.1 Evaluation

The Department did not undertake evaluation of schemes operated by it during 2007-12, except one conducted on impact of income generation scheme by WBBCDFC on micro finance in Namkhana block, South 24 Parganas. Thus, value addition through the schemes being operated was not ascertainable, nor were short comings assessable to plan for course corrections.

4.10.2 Monitoring

Monitoring of activities of any organisation is undertaken through review meetings at the appropriate level, field inspections, etc. Available records did not indicate that the Department had prescribed a monitoring mechanism stipulating review meetings and field inspections. Although State Level review meetings were stated to be held by the Secretary of the department, the dates of these meetings (except one held in May 2012) and the minutes thereof were not produced to audit. As such adequacy of monitoring through these meetings was not ascertainable.

Further, Scheduled Caste Sub-Plan and Tribal Sub-Plan guidelines mandate constitution of State and District/Block level Monitoring Committees to monitor implementation of various schemes under SCP/TSP of various development departments. The District/Block level Committees may review the progress of implementation of schemes and utilisation of funds on monthly basis and the State level Committee may review the progress on quarterly basis. Moreover, field level inspections are prescribed. The nodal Department was to ensure the follow up of the schemes implemented and maintenance of records of assets created under SCP in District/Block etc.

Available records did not indicate that the prescribed monitoring mechanism was followed. It was stated that the schemes were monitored by the District Welfare Committee. However, details of the functioning of this committee were not produced to audit.

Monitoring over works entrusted to other agencies was deficient as evidenced by 11[54] cases (PWD: one, ZPs: five and other agencies[55]: five) where works were either delayed or not taken up. Noticeable numbers of community schemes were yet to be completed or taken up. On pointing out the lack of monitoring, PO-cum-DWO, Jalpaiguri stated that works executed by other agencies except school/colleges were not supervised, while PO-cum-DWO, South 24 Parganas attributed lack of monitoring to shortage of engineering staff.

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[54] *PWD- one Pundit Raghunath Murmu Abasik School, Purulia; ZPs- -three Babu Jagjiban Ram hostels in Bankura, one OBC Girls hostel in Purulia and construction of 270 houses for Lodhas in Paschim Medinipur; Mackintosh Burn - one EMRS in Birbhum and three Babu Jagjiban Ram hostels in Jalpaiguri, and WBIIDC-one EMRS in Dakshin Dinajpur.*

[55] *M/s Mackintosh Burn Ltd.-four, WBIIDC-one)*

As is evident from the above, the Department's monitoring mechanism was tenuous.

In the Exit Conference (January 2013), Department accepted that the monitoring mechanism needed to be strengthened.

4.10.3 Non-submission of utilisation certificates

As an assurance regarding utilisation of funds, PO-cum-DWOs/ DWOs/ ADWOs were to submit utilisation certificates (UC) to the directorate after incurring expenditure on various schemes. During 2007-12, out of ₹ 1368.44 crore sub-allotted to PO-cum-DWOs in 16 districts on 12 schemes, UCs for ₹ 1065.66 crore (78 *per cent*) were outstanding ***(Appendix 4.9)***. Out of this, 12 *per cent* (₹ 131.42 crore) pertained to 2007-08, 16 *per cent* (₹ 170.06 crore) to 2008-09, 21 *per cent* (₹ 221.76 crore) to 2009-10 and 19 *per cent* (₹ 202.01 crore) to the year 2010-11.This indicated laxity in monitoring over progress of expenditure under various schemes. Substantial amounts of funds pending receipts of UCs were noticed under Post-matric scholarship to SC/ST/OBC students, Maintenance Grant to SC/ST students, Old Age Pension to BPL STs etc.

Department intimated (January 2013) that the position of utilisation certificates had improved considerably.

4.11 Internal Control

4.11.1 Absence of Departmental Manual

Every organisation should have a comprehensive manual prescribing procedure of work, responsibility structures and control mechanisms. However as of June 2012 the Department did not prepare any such manual.

4.11.2 Inadequate Maintenance of registers

Maintenance of registers for various activities is a control mechanism to check leakage and misutilisation of resources.

In two EMRSs at Jalpaiguri and Purulia, stock registers of consumable and non consumable items were not properly maintained during the entire period covered by audit as entries for all the items purchased were not found in the registers. In both EMRSs, Purulia and Jalpaiguri, payment against vouchers was made without certification[56] of the store keeper. Physical verification of the stores as required under rule 108 of WBFR was never conducted.

In EMRS Purulia, food stuff issued to the cook daily was not based on the number of students present. Closing balances were not drawn and carried forward and were not considered while placing purchase orders. Scrutiny of Receipt and Issue Registers, in respect of a few items, revealed differences between receipt and issue

[56] *'Received in good condition and entered in the stock register at Page-'*

which meant that there should have been closing balances against these items as indicated in the table below.

Table 4.4: Table indicating differences in receipt and issue

Item	2009		2010		2011		2012 (upto April 2012)		Closing balance
	Received	Issued	Received	Issued	Received	Issued	Received	Issued	
Rice (Kg)	45424	34258	68370	58770	67090	49610	21300	18090	41456
Masur Dal (Kg)	1836	1543	3838	2861	3024	2529.2	836	843	1757.8
Mustard Oil (Kg)	1001.5	768.5	1513	1220.5	1648	1237	565	499	1002.5
Chola (Kg)	1412	971	1301	1004.5	1053	905.3	303	313	875.2
Fish (Kg)	795.9	631.9	1325.3	1032.95	1454.7	1243.45	569.3	467.3	769.6
Egg (Numbers)	28630	22670	24930	20300	18550	16530	--	--	12610

(Source: Stock Register of EMRS, Purulia)

However, during joint physical verification by audit alongwith Headmaster of EMRS, Purulia, no stock was physically found, indicating possibility of misappropriation of stores worth ₹ 10.71 lakh.

Audit found a case in Jalpaiguri where receipt of material worth ₹ 4.90 lakh appeared doubtful. PO-cum-DWO, Jalpaiguri paid (April 2010)₹ 4.90 lakh to the supplying agency (LAMPS, Nagrakata, Jalpaiguri) as cost of 441 sets of dress materials (₹ 2.28 lakh) and 494 sets of shoes (₹ 1.61 lakh) for the students of EMRS. Though stock book had entries in respect of shoes, dress materials were not found entered. The distribution of these materials seemed doubtful as hostellers stated that they had not received them. The authority could not show any physical stock. The issue needs investigation.

The above cases indicated that procedures for securing resources were not followed leaving chances of leakage and misutilisation.

4.11.3 Absence of Internal audit

Internal audit is an important management tool of a Department to examine and evaluate the level of compliance with departmental rules and procedures. The BCW Department did not have an Internal Audit Wing. The Internal Audit Wing of the Finance Department responsible for audit of all the State Government Departments had not conducted audit of BCW Department ever till March 2012. As such, the Department did not have any mechanism to identify inherent risk areas in its system.

During the Exit Conference (January 2013), Department accepted the weaknesses in its internal control mechanism.

4.12 Conclusion

- The objective of socio-economic development of backward classes was not achieved to the desired level due to lapses in planning, execution, monitoring and internal controls.
- Department's planning was deficient to the extent that it did not conduct survey to identify the target population. Consequently targets were set on *ad-hoc* basis.
- Budgeting was deficient as indicated by delays in submission of budget and savings in some years. There was rush of expenditure towards the end of the year pointing to lack of expenditure controls.

- Funds remained parked with West Bengal Scheduled Castes and Scheduled Tribes Finance Development Corporation affecting scheme implementation and mis-representing Government accounts.
- On the operational side, income generation schemes failed to make a dent in condition of below the poverty line SC/ST population as only six *per cent* of beneficiaries could cross the poverty line. These schemes suffered from selection of ineligible beneficiaries, misutilisation of scheme funds and non-co-operation by participating banks.
- Construction works entrusted to Public Works Department, Zilla Parishads and other agencies were not taken up or remained incomplete as Department failed to secure its interest through agreements and monitoring.
- Significant number of community development schemes were yet to commence or remained incomplete.
- Training cum Production Centres were functioning at sub optimal levels of effectiveness due to insufficient trainers and infrastructure. Impact of training imparted was not monitored.
- Human resource management was unsatisfactory as there were noticeable vacancies in key posts.
- Monitoring mechanism was not institutionalised and monitoring was very feeble. Internal controls were weak as evidenced by absence of departmental manual, weak budgetary and financial controls, improper maintenance of stock registers, etc.

4.13 Recommendations

- ***Though survey is the ideal method to identify beneficiaries, in view of the difficulties involved in survey, Department should attempt to create a database of beneficiaries by collating the available data and periodically updating it. This will aid the Department in realistic planning avoiding extension of benefits to ineligible beneficiaries and exclusion of the deserving.***
- ***The Corporations implementing income generation schemes should draw up their plans with inputs from the lowest level as mandated and complete the planning process within the stipulated period to avoid delays in implementation.***
- ***Steps should be taken to stop leakage of government funds by ensuring that ineligible beneficiaries are not selected for income generation schemes.***
- ***Participating banks need to be sensitised to play a more pro-active role so that beneficiaries receive the whole amount of loan sanctioned.***

- ***The Government should take suitable action to ensure that funds for income generation schemes are not utilised by any NGO to its own benefit and benefit of soft loan percolates to the targeted beneficiaries;***
- ***Adequate mechanism is necessary to ensure timely progress and completion of works entrusted to other agencies.***
- ***Training cum Production Centres are to be revamped and possibilities should be explored to link the persons trained in these centres with income generation schemes.***
- ***Optimal deployment of human resources should be considered to strengthen the functional capacity and oversight of the department.***
- ***Monitoring mechanism should be tightened.***
- ***Internal controls should be strengthened.***

Kolkata
The 18 MAR 2013

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

Countersigned

New Delhi
The 19 MAR 2013

(VINOD RAI)
Comptroller and Auditor General of India

Appendices

Appendix 1.1

(Refer paragraph 1.2, page 2)

Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal

	Departments	Autonomous Bodies
1	Backward Classes Welfare	**Under Section 19 (2)**
2	Civil Defence	Human Rights Commission
3	Development & Planning	State Legal Service Authority, West Bengal
4	Disaster Management	19 District Legal Service Authorities
5	Finance	West Bengal Building and Other Construction Workers' Welfare Board
6	Fire & Emergency Services	**Under section 19 (3)**
7	Food & Supplies	West Bengal Comprehensive Area Development Corporation
8	Health & Family Welfare	West Bengal Commission for Women
9	Higher Education	West Bengal Heritage Commission
10	Home	West Bengal Commission for Backward Classes
11	Housing	West Bengal Minorities Development Finance Corporation
12	Information & Cultural Affairs	West Bengal backward Classes Development & Finance Corporation
13	Jails	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation
14	Judicial	West Bengal Housing Board
15	Labour & Employment	Kolkata Municipal Development authority
16	Law	**Under section 20 (1)**
17	Mass Education & Library Services	Siliguri Jalpaiguri Development Authority
18	Minorities Affairs & Madrassa	Santiniketan Shriniketan Development Authority
19	Municipal Affairs	Asansol Durgapur Development Authority
20	Panchayat & Rural Development[♣]	Digha Shankarpur Development Authority
21	Parliamentary Affairs	Haldia Development Authority
22	Personnel & Administrative Reforms	Jaigaon Development Authority
23	Public Health Engineering	Bardhaman Development Authority
24	Refugee Relief & Rehabilitation	Bhangore Rajarhat Development Authority
25	School Education	West Bengal State Council of Technical Education
26	Self Help Group & Self Employment	West Bengal Regional School Service Commission (South Eastern)
27	Sports & Youth Services	West Bengal Regional School Service Commission (Western)
28	Technical Education & Training	West Bengal Central School Service Commission
29	Urban Development	West Bengal Regional School Service Commission (Northern)
30	Women & Child Development and Social Welfare	West Bengal Regional School Service Commission (Eastern)
		West Bengal Regional School Service Commission (Southern)

Besides above, Pr AG (G&SS Audit) is also responsible for audit of Chief Minister's Office, Legislative Assembly Secretariat and Governor's Secretariat.

♣ *P&RD Department, though under Economic Sector, retained with Principal AG (G&SS Audit), for functional contiguity with PRI audit.*

Appendix 1.1 (Contd.)

Government Companies/Corporations under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal

1.	West Bengal State Police Housing Corporation Limited (under section 19(1))
2.	Kolkata State Police Housing 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 Minority Development and Finance Corporation (under section 19(3))
9.	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (under section 19(3))
10.	West Bengal Backward Classes Development and Finance Corporation (under section 19(3))
11.	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
12.	Director of Brick Production (Manual) (under section 13)
13.	Director of Brick Production (Mechanized) (under section 13)

Appendix 1.2

(Refer paragraph 1.6, page 4)

Names of the Departments who did not submit *suo-motu* replies with number of para/reviews involved

	Name of the Department	Number of Paras/reviews involved in reports for the years					
		Upto 1997-98	Upto 2007-08	2008-09	2009-10	2010-11	Total
1.	Agriculture	06	07	-	-	01	08
2.	Animal Resources Development	-	02	-	01	-	03
3.	Backward Classes and Welfare	01	02	-	-	01	03
4.	Commerce and Industries	-	01	-	-	01	02
5.	Co-operation	-	03	01	-	-	04
6.	Development and Planning	-	-	-	01	-	01
7.	Finance	04	07	01	-	-	08
8.	Fisheries	-	02	-	-	-	02
9.	Fire & Emergency Services	-	-	-	01	-	01
10.	Food and Supplies	-	01	-	01	-	02
11.	Forests	-	03	-	-	-	03
12.	Health and Family Welfare	26	39	03	02	03*	47
13.	Home (Const. and Elec.)	-	02	-	-	-	02
14.	Home (Police)	-	08	04	-	03	15
15.	Home (Political)	-	01	-	-	-	01
16.	Housing	-	02	01	-	02	05
17.	Industrial Reconstruction	-	02	-	-	01	03
18.	Information and Cultural Affairs	-	02	-	-	01	03
19.	Irrigation and Waterways	26	32	02	01	-	35
20.	Labour	01	04	-	-	-	04
21.	Land and Land Reforms	-	01	-	01	-	02
22.	Mass Education Extension	-	01	-	-	-	01
23.	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
24.	Municipal Affairs	14	21	01	01	-	23
25.	Panchayats and Rural Development	04	07	-	-	-	07
26.	Paschimanchal Unnayan Affairs	-	-	-	-	01	01
27.	Power and Non Conventional Energy Sources	-	01	-	-	01	02
28.	Public Enterprises	-	01	-	-	-	01
29.	Public Health Engineering	-	01	02	-	01	04
30.	Public Works	-	03	01	02	01	07
31.	Public Works (Commissioners for Rabindra Setu)	-	01	-	-	-	01
32.	Public Works (Roads)	-	01	-	-	02	03
33.	School Education	-	02	01	-	-	03
34.	Sports and Youth Services	-	-	03	-	-	03
35.	Technical Education and Training	-	01	-	-	-	01
36.	Tourism	-	01	-	-	-	01
37.	Urban Development	-	01	04	02	03	10
38.	Water Investigation and Development	01	01	-	-	01	02
39.	Women & Child Development and Social Welfare	02	05	-	-	-	05
40.	Youth Services and Minorities Development and Welfare	-	01	-	-	-	01
	Total	85	171	24	13	23	231

* *Includes para No 2.1 of Civil Audit Report No 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving Health & Family Welfare, School Education, Development & Planning, Women & Child Development and Social Welfare, Panchayat & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.*

Appendix 1.3

(Refer paragraph 1.6, page 4)

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	48th 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	4th 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	9th PAC Report 2006-2007	Finance (Taxation)	Unjustified printing of ungummed and unperforated Entertainment Tax Stamps without considering the willingness of the exhibitors to use such stamps resulted in a loss of ₹ 73.14 lakh towards cost of production and their disposal.	It was recommended that the department should investigate as to why the order for printing of ungummed and unperforated Entertainment Tax Stamps was placed in such a large quantity at a time without recording the reasons behind it and should take actions against the person/persons who would be found responsible in this regard. The Committee also instructed the department to be more careful and rational in dealing with such situations in future.
4.9 of AR 2000-2001 Vol-I	10th 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	15th 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.

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
4.4.12 of AR 2006-2007	21st PAC Report 2008-2009	Transport	Hoogly River Bridge Commissioners did not pay the tax demanded by Income Tax Department within the specified time limit resulting in avoidable expenditure of ₹ 1.12 crore towards interest payment.	The Committee recommends that the Finance Department should be entrusted with task of conducting enquiry on this financial irregularity in order to fix up the person/persons responsible for the irregularity and resultant loss and the Finance Department should submit the Report thereon within three months.
4.2.3 of AR 2005-2006	36th 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 *inter alia* 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	38th 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 *inter alia* recommended the following : The Housing Department should take immediate steps to fix up the responsibilities of the defaulting officers in the instant case so that appropriate administrative/disciplinary and penal measures may be resorted to, against the delinquent officers without any further loss of time.

Source: PAC Reports

Appendix-2.1

(Refer paragraph 2.1.5, page 8)

Names of selected districts, blocks and GPs covered under the Performance audit of MGNREGS

Sl. No.	Name of district	Name of selected blocks (Number of GPs)	Name of selected GPs	
1	Bankura	Simlapal (7)	1	Bikrampur
			2	Dubrajpur
			3	Lakshmisagar
			4	Machatora
			5	Mandalgram
			6	Parsola
			7	Simlapal
		Sarenga (6)	1	Bikrampur
			2	Chiltor
			3	Gargaria
			4	Goalbari
			5	Neturpur
			6	Sarenga
		Hirabandh (5)	1	Baharamuri
			2	Gopalpur
			3	Hirabandh
			4	Maliyan
			5	Moshiara
2	Bardhaman	Bardhaman-I (9)	1	Baghar-I
			2	Baghar-II
			3	Bandul-I
			4	Belkash
			5	Kshetia
			6	Kurmun-I
			7	Rayan-I
			8	Rayan-II
			9	Saraitikar
		Jamuria (10)	1	Bahadurpur
			2	Chinchuria
			3	Churulia
			4	Dobrana
			5	Hijalgara
			6	Kenda
			7	Madantor
			8	Parasia
			9	Shyamla
			10	Tapsi
		Katwa-II (7)	1	Agradwip
			2	Gazipur
			3	Jagadanandapur
			4	Karui
			5	Palsona
			6	Singi
			7	Sreebati
3	Jalpaiguri	Kalchini (11)	1	Malangi
			2	Kalchini
			3	Chuapara
			4	Dalsingpara
			5	Garopara
			6	Jaygaon I
			7	Latabari
			8	Mendabari
			9	Rajbhatkhaowa
			10	Satali
		Dhupguri (16)	1	Banarhat I
			2	Banarhat-II
			3	Binnaguri
			4	Chamurchi
			5	Gadong I
			6	Gadong II
			7	Jharaltagram II
			8	Magurmari II
			9	Sakoajhora I
			10	Salbari I

		Nagrakata (5)	1	Angrabhasa - I
			2	Angrabhasa - II
			3	Champaguri
			4	Luksan
			5	Sulkapara
4	Murshidabad	Suti-I (6)	1	Ahiran
			2	Bahutali
			3	Bansabati
			4	Harua
			5	Nurpur
			6	Sadikpur
		Raghunathganj-II (10)	1	Barasimul-Dayarampur
			2	Giria
			3	Jotkamal
			4	Kasiadanga
			5	Lakshmijola
			6	Mitipur
			7	Sammatinagar
			8	Sekalipur
			9	Sekendra
			10	Teghari – I
		Beldanga-I (13)	1	Bhabta-I
			2	Sujapur-Kumarpur
			3	Madda
			4	Debkundu
			5	Chaitanyapur I
			6	Chaitanyapur II
			7	Mirzapur I
			8	Mirzapur II
			9	Mohula I
			10	Mohula II
5	South 24 Parganas	Bhangore-I (9)	1	Bodra
			2	Chandaneshwar - I
			3	Chandaneshwar - II
			4	Durgapur
			5	Jagulgachhi
			6	Narayanpur
			7	Pranganj
			8	Shankshahar
			9	Tardah
		Namkhana (7)	1	Budhakhali
			2	Frezargunj
			3	Haripur
			4	Mousuni
			5	Namkhana
			6	Shibrampur
			7	Narayanpur
		Baruipur (19)	1	Hardah
			2	Shankarpur I
			3	Belgachi
			4	Champahati
			5	Dhapdhapi II
			6	Hariharpur
			7	Mallickpur
			8	Ramnagar I
			9	Ramnagar II
			10	Shikharbali II

(Source: Internal records)

Appendix-2.2

(Refer paragraph: 2.1.9.6, page 20)

Cases of fictitious engagement of workers

Sl No	Name of auditee	Voucher Number	Period of work	Name & Job card	Period (day) of double engagement	Excess wages paid for double engagement (₹)
1	Kasiadanga GP	288 dt. 30.11.09	5.11.09 to 11.11.09	Ram Ghosh WB/12/20/04/04/044	4	376
2	Do	Do	Do	Rupchand Halder WB/12/20/04/14/067	2	188
3	Do	Do	Do	Ganesh Halder WB/12/20/04/14/088	2	188
4	Do	Do	Do	Mafijuddin WB/12/20/04/03/066	4	376
5	Do	Do	Do	Jadav Das WB/12/20/04/04/048	4	376
6	Do	Do	Do	Rabidas Baneswar WB/12/20/04/04/099	3	282
7	Do	321-325 dt-5.1.10	12.11.09 to 29.11.09	Khairul Haque WB/12/20/04/04/044	3	282
8	Do	Do	Do	Ram Ghosh WB/12/20/04/04/044	10	940
9	Do	Do	Do	Ganesh Halder WB/12/20/04/14/088	14	1316
10	Do	Do	Do	Aamati Halder WB/12/20/04/14/136	13	1222
11	Do	Do	Do	Mafijuddin WB/12/20/04/03/036	3	282
12	Do	Do	Do	Jadav Das WB/12/20/04/04/048	12	1128
13	Do	Do	Do	Rabidas Baneswar WB/12/20/04/04/099	7	658
14	Murshidabad ZP	09/20/10 -Pt-II	9.4.10-15.04.10	Musaraj Hossain WB/12/03/11/01/307	7	700
15	Do	Do	do	Nurjamal Sk WB/12/17/10/03/251	7	700
16	Do	Do	Do	Suroj Sk WB/12/17/10/02/367	5	500
17	Sujapur-Kumarpur	MR No 13500 & 13502	03.07.10 to 15.07.10.	Shri Chand Kumar Mondal (Job card No WB/12/01/13/06/115)	Appeared twice	-
18	Bahutaali	3964 & 3966	16.7.10 to 23.7.10	Rajjaq Sk WB/12/25/02/13/016	Appeared twice	-
19	Beldanga-I PS	19226	30.11.10 to 7.12.10	Rafikul Sk (WB/12/01/08/12/062)	3	285

(Source: Muster roll)

Appendix-2.3

(Refer paragraph: 2.1.10.1, page 20)

(A) Number of HH registered, issued job cards and provided employment of selected districts

Name of the district	Cumulative number of HH registered					Cumulative number of HH issued job cards				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
South 24 Parganas	683474	740317	775789	778445	804864	635961	721846	759502	778445	804864
Bardhaman	710606	811529	878274	936937	985953	710606	811529	878274	936937	985953
Bankura	439802	491739	563354	569671	572565	439802	491739	563354	569671	572565
Mursidabad	888059	889021	968104	997892	1042246	888059	889021	968104	997892	1042246
Jalpaiguri	563451	589756	613423	640211	648097	562859	589756	612201	634460	644948
Total	**3285392**	**3522362**	**3798944**	**3923156**	**4053725**	**3237287**	**3503891**	**3781435**	**3917405**	**4050576**

(B) Number of HH demanding and provided with employments in the selected districts

Name of the district	Cumulative No. of Households demanded employment (in Nos.)					Cumulative No. of Households provided employment (in Nos.)					Average percentage of jobcard holders provided employment	Average percentage of seekers provided with 100 days employment
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12		
South 24 Parganas	271086	134651	138467	131660	196762	252537	128414	138467	131660	196493	23	0.8
Bardhaman	351251	412065	329317	433336	378240	351251	412065	329317	433336	378240	44	3.2
Bankura	235389	204852	211440	310018	232866	235389	204181	221440	310018	232866	46	1.5
Mursidabad	330016	184127	370841	541846	398696	330016	184127	366146	540486	398696	38	0.5
Jalpaiguri	417652	221578	250452	365295	385508	415757	221578	250452	361543	385251	54	1.0
Total	**1605394**	**1157273**	**1300517**	**1782155**	**1592072**	**1584950**	**1150365**	**1305822**	**1777043**	**1591546**	**41**	**1.4**

(C) Number of HH provided with employments for 100 days

Name of the Districts	Cumulative No. of Households completed 100 days (in Nos.)				
	2007-08	2008-09	2009-10	2010-11	2011-12
South 24 Parganas	1742	147	686	524	4577
Bardhaman	3274	9152	17219	29531	3500
Bankura	5558	1891	5765	18358	8133
Murshidabad	612	62	2788	4161	2301
Jalpaiguri	1706	661	8528	970	2098
Total	**12892**	**11913**	**34986**	**53544**	**20609**

(Source: MPRs of districts)

Appendix-2.4

(Refer paragraph: 2.1.10.2, page 22)

Block wise average wage per HH and person days in selected districts and blocks

Year	Average wage per HH (in ₹)				Average wage per person days (in ₹)			
	Jalpaiguri	**Dhupguri**	**Kalchini**	**Nagrakata**	**Jalpaiguri**	**Dhupguri**	**Kalchini**	**Nagrakata**
2007-08	1459	1463	1430	NA	77	84	74	NA
2008-09	2089	1030	1536	1477	82	78	82	76
2009-10	5831	5434	2720	4099	91	88	107	85
2010-11	2343	3405	2512	1453	105	107	103	103
2011-12	3373	4136	3416	2132	129	142	122	132
	Bankura	**Sarenga**	**Simlapal**	**Hirbandh**	**Bankura**	**Sarenga**	**Simlapal**	**Hirbandh**
2007-08	2960	1462	4145	2684	72	78	71	33
2008-09	2382	1753	2460	4747	84	198	86	44
2009-10	3847	2468	2624	6826	87	123	88	92
2010-11	5222	2340	3737	7111	106	128	88	125
2011-12	6179	3405	3478	8904	135	190	131	225
	Bardhaman	**Katwa-II**	**Bardhaman-I**	**Jamuria**	**Bardhaman**	**Katwa-II**	**Bardhaman-I**	**Jamuria**
2007-08	2181	NA	NA	1791	77	NA	NA	82
2008-09	2554	2472	3805	3229	76	89	80	80
2009-10	4941	1223	4916	5009	91	77	88	94
2010-11	5853	3877	6305	3022	106	104	105	108
2011-12	6529	4474	3988	2851	130	129	130	128
	South 24 Parganas	**Baruipur**	**Bhangar-I**	**Namkhana**	**South 24 Parganas**	**Baruipur**	**Bhangar-I**	**Namkhana**
2007-08	1284	1203	1036	361	69	77	94	69
2008-09	1573	809	1179	300	83	71	94	73
2009-10	2620	1365	1101	1035	90	85	107	84
2010-11	2363	2145	-	1352	116	108	0	108
2011-12	4530	3474	3668	667	127	130	138	129
	Murshidabad	**Raghunathganj-II**	**Beldanga-I**	**Suti-I**	**Murshidabad**	**Raghunathganj-II**	**Beldanga-I**	**Suti-I**
2007-08	1094	-	-	-	76	NA	NA	70
2008-09	1588	-	-	-	76	NA	95	75
2009-10	2550	-	-	-	87	104	98	83
2010-11	2574	-	-	-	98	110	105	85
2011-12	2611	-	-	-	123	136	119	117

(Source: Records of districts and blocks)

Appendix-2.5

(Refer paragraph 2.1.11.1, page 24)

(A) Works done in selected districts under MGNREGS during 2007-12 (in amount)

(Rupees in lakh)

Sl. No.	Name of the Districts	Works included in Annual Plan					Opening Balance of Incomplete Spillover Works					Works sanctioned during the year (in amount)				
		2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
1	Bankura	13181.28	15649.60	17080.62	34794.40	45740.06	335.06	2924.80	3574.59	5106.61	5905.68	6866.95	6392.81	6988.64	11915.50	12086.86
2	Murshidabad	50847.29	68426.87	585384.15	224106.58	146616.76	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	Bardhaman	74957.00	110617.46	145200.68	226356.04	380625.55	0.00	1441.36	5169.49	10179.91	14432.83	9734.72	13001.06	19542.15	28927.39	20325.69
4	South 24 Parganas	NA	NA	NA	NA	NA	NA	1746.40	NA	2911.54	2647.22	NA	NA	NA	NA	NA
5	Jalpaiguri	NA	NA	18689.30	15526.03	16140.68	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total		**138985.57**	**194693.93**	**766354.75**	**500783.05**	**589123.05**	**335.06**	**6112.56**	**8744.08**	**18198.06**	**22985.73**	**16601.67**	**19393.87**	**26530.79**	**40842.89**	**32412.55**

Sl. No.	Name of the Districts	Total works for the year					Completed works during the year					Work in progress				
		2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
1	Bankura	5754.91	6106.60	10700.90	20231.53	18151.00	3313.29	3347.51	6824.36	14208.07	11040.00	2282.47	3110.60	4502.03	6977.92	5903.93
2	Murshidabad	5316	4770.41	12986.38	18487.18	16004.56	3020.36	4090.62	8569.05	13438.64	9561.54	2295.64	679.79	4417.33	5048.54	6443.03
3	Bardhaman	9734.72	14442.42	24711.64	39107.30	34758.52	8293.36	9272.93	14531.73	24674.47	7871.19	1441.36	5169.49	10179.91	14432.83	26887.33
4	South 24 Parganas	4037.44	3017.72	4944.48	4451.15	12611.45	2291.04	1862.38	2032.94	1803.00	3724.30	1746.40	927.20	2911.54	2647.22	8887.15
5	Jalpaiguri	7876.23	6864.21	19625.41	12009.75	18481.30	5856.87	5040.39	16088.29	8018.79	14010.98	2019.36	1823.82	3537.12	3990.96	4470.32
Total		**32719.30**	**35201.36**	**72968.81**	**94286.91**	**100006.83**	**22774.92**	**23613.83**	**48046.37**	**62142.97**	**46208.01**	**9785.23**	**11710.90**	**25547.93**	**33097.47**	**52591.76**

Sl. No.	Name of the District	Works carried forward to next year				
		2007-08	2008-09	2009-10	2010-11	2011-12
1	Bankura	NA	NA	NA	NA	NA
2	Murshidabad	2295.64	679.79	4417.33	5048.54	6443.03
3	Bardhaman	65222.28	96175.04	120489.04	187248.74	345867.03
4	South 24 Parganas	0.02	0.001	0.003	0.03	0.09
5	Jalpaiguri	NA	NA	NA	NA	NA
Total		**67517.94**	**96854.831**	**124906.4**	**192297.31**	**352310.15**

(B) Works done in selected districts under MGNREGS during 2007-08 to 2011-12 (in number)

Sl. No.	Name of the Districts	Works included in Annual Plan (in Nos.)					Opening Balance of Incomplete Spillover Works (in Nos.)					Works sanctioned during the year (in Nos.)				
		2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
1	Bankura	6041	7361	8698	15946	18777	413	2317	3449	5104	5558	4046	4962	7339	9963	9104
2	Murshidabad	24887	31507	34636	44736	40634	NA	1752	893	2538	2881	NA	1062	7015	6979	5868
3	Bardhaman	45335	72164	89038	96097	111298	0	1686	6542	4508	6779	11337	16626	11428	16656	14005
4	South 24 Parganas	NA	NA	NA	NA	NA	1542	2317	NA	1329	1280	NA	NA	NA	NA	NA
5	Jalpaiguri	NA	NA	NA	48767	67051	2316	1847	2201	3834	4807	NA	NA	NA	NA	NA
	Total	**76263**	**111032**	**132372**	**205546**	**237760**	**4271**	**9919**	**13085**	**17313**	**21305**	**15383**	**22650**	**25782**	**33598**	**28977**

Sl. No	Name of the Districts	Total works for the year (in Nos.)					Completed works during the year (in nos.)					Work in progress (in nos.)				
		2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
1	Bankura	4436	6336	10564	16728	13572	1921	3041	5632	10540	8488	2013	3143	4875	5701	4620
2	Murshidabad	4683	2814	7908	9517	8749	2931	1921	5370	6636	5398	1752	893	2538	2881	3351
3	Bardhaman	11337	18312	17970	21164	20784	9651	11770	13462	14385	6023	1686	6542	4508	6779	14761
4	South 24 Parganas	5626	3976	4401	3638	20561	3309	2211	3072	2358	9425	23				
5	Jalpaiguri	7215	6108	14068	11155	15422	4899	4261	11867	7321	10615	2316	1847	2201	3834	4807
	Total	**33297**	**37546**	**54911**	**62202**	**79088**	**22711**	**23204**	**39403**	**41240**	**39949**	**7790**	**12425**	**14122**	**19195**	**27539**

Sl. No.	Name of the District	Works carried forward to next year (in Nos.)				
		2007-08	2008-09	2009-10	2010-11	2011-12
1	Bankura	2013	3143	4875	5701	4620
2	Murshidabad	1752	893	2538	2881	3351
3	Bardhaman	33998	53852	71068	74933	90514
4	South 24 Parganas	2317	1765	1329	1280	11136
5	Jalpaiguri	NA	NA	NA	NA	NA
	Total	**38067**	**56510**	**74935**	**79094**	**105001**

(Source: Records of districts)

Appendix-2.6

(Refer paragraph: 2.1.11.3, page 25)

A Sector-wise asset created in districts under MGNREGS during 2007-08 to 2011-12 (in number)

(A) Water Conservation

Name of the Districts	Water Conservation works targeted					Water Conservation works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	1437	2226	3516	4368	4555	773	898	1652	3295	1790
Mursidabad	433	234	NA	751	2511	370	316	1042	1401	561
Bardhaman	11765	19086	21947	19256	22818	1303	1949	3089	3511	1146
South 24 Parganas	5300	NA	2360	2462	2462	283	283	258	260	370
Jalpaiguri	NA	NA	NA	9750	11600	368	415	1404	909	1666
Total	**18935**	**21546**	**27823**	**36587**	**43946**	**3097**	**3861**	**7445**	**9376**	**5533**

(B) Irrigation facility

Name of the District	Provision of Irrigation facility to Land owned by SC/ST/ BPL & IAY beneficiaries targeted					Provision of Irrigation facility to Land owned by SC/ST/ BPL & IAY beneficiaries completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	414	220	449	708	900	47	61	283	687	468
Bardhaman	193	561	631	2311	2664	296	152	79	164	32
Murshidabad	480	284	NA	905	1109	22	9	53	83	174
South 24 Parganas	1100	NA	2512	4891	4891	113	175	300	76	259
Jalpaiguri	NA	NA	NA	1685	3000	139	55	450	445	152
Total	**2187**	**1065**	**3592**	**10500**	**12564**	**617**	**452**	**1165**	**1455**	**1085**

Sector-wise asset created in districts under MGNREGS during 2007-08 to 2011-12 (in number) (contd.)

(C) Rural Connectivity

Name of the Districts	Rural Connectivity works targeted					Rural Connectivity works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	1111	2442	2460	3814	4082	726	1127	1878	2654	2292
Bardhaman	12817	19399	26515	26743	33640	2239	2369	3359	3585	1527
Mursidabad	847	985	NA	2994	3300	1530	975	1647	2382	1643
South 24 Parganas	6400	NA	10670	6983	6983	1083	468	958	1110	5095
Jalpaiguri	NA	NA	NA	18000	18250	2096	1822	3844	1782	2406
Total	**21175**	**22826**	**39645**	**58534**	**66255**	**7674**	**6761**	**11686**	**11513**	**12963**

(D) Land Development

Name of the Districts	Land Development works targeted					Land Development works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	205	338	579	1069	1036	111	104	234	673	1063
Bardhaman	1987	4521	5546	6864	7992	774	562	581	686	292
Murshidabad	3807	2535	NA	7847	7533	218	127	659	615	430
South 24 Parganas	500	NA	5505	4413	4413	410	217	290	110	620
Jalpaiguri	NA	NA	NA	5560	14426	326	203	3148	2172	2943
Total	**6499**	**7394**	**11630**	**25753**	**35400**	**1839**	**1213**	**4912**	**4256**	**5348**

Sector-wise asset created in districts under MGNREGS during 2007-08 to 2011-12 (in number) (Contd.)

(E) Other works

Name of the Districts	Other works targeted					Other works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Murshidabad	3060	1675	NA	6881	11078	791	494	1969	2155	2590
South 24 Parganas	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bardhaman	18573	28597	34399	40646	43963	5039	6738	6354	6439	3026
Bankura	305	490	342	590	451	157	176	382	643	698
Jalpaiguri	1970	1766	3021	2013	3448	1970	1766	3021	2013	3448
Total	**27908**	**32528**	**37762**	**50130**	**58940**	**7957**	**9174**	**11726**	**11250**	**9762**

B Sector wise asset created in districts under MGNREGS during 2007-08 to 2011-12 (in Amount)

(A) Water conservation

Name of the Districts	Water Conservation works targeted					Water Conservation works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	1886.24	3411.30	3619.70	6104.48	8535.93	542.46	701.00	1891.63	4117.20	2129.02
Bardhaman	27948	33251.52	40253.26	48310.95	76602.17	1419.24	997.66	4171.86	7009.67	2100.46
Murshidabad	1850.41	1147.45	NA	1689.98	2660.81	394.44	799.66	1051.07	2165.84	396.49
South 24 Parganas	460.00	NA	743.44	563.04	808.72	60.67	272.42	127.14	104.58	242.03
Jalpaiguri	2112.76	1563.04	3439.39	2210.32	4949.98	335.79	332.97	1064.69	689.53	1812.38
Total	**34257.41**	**39373.31**	**48055.79**	**58878.77**	**93557.61**	**2752.60**	**3103.71**	**8306.39**	**14086.82**	**6680.38**

Sector-wise asset created in districts under MGNREGS during 2007-08 to 2011-12 (in Amount) (Contd.)

(B) Irrigation facility

Name of the Districts	Provision of Irrigation facility to Land owned by SC/ST/ BPL & IAY beneficiaries targeted					Provision of Irrigation facility to Land owned by SC/ST/ BPL & IAY beneficiaries completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	325.17	253.62	217.80	492.84	1084.67	40.09	33.80	99.01	441.52	214.90
Bardhaman	303	386.08	990.86	4286	5307.51	426.08	436.25	100.22	196.22	43.1
Murshidabad	793.03	433.81	NA	1307.49	2141.58	13.63	23.05	83.29	88.03	42.51
South 24 Parganas	182.00	NA	531.03	1118.70	1606.18	69.52	169.83	345.91	55.14	212.07
Jalpaiguri	NA	NA	NA	776.30	807.31	140.34	27.10	228.56	263.72	128.99
Total	**1603.20**	**1073.51**	**1739.69**	**7981.33**	**10947.25**	**689.66**	**690.03**	**856.99**	**1044.63**	**641.57**

(C) Rural Connectivity

Name of the District	Rural Connectivity works targeted					Rural Connectivity works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	1861.67	1896.37	3021.59	5446.48	11389.67	780.65	1128.68	2821.89	4554.60	3798.99
Bardhaman	19674	31995.03	42943.21	65718.82	123596.94	1873.81	2075.69	4375.37	6729.67	2058.82
Murshidabad	9001.4	6073.31	NA	11496.83	15973.75	1336.57	2113.21	4017.28	7586.27	6526.24
South 24 Parganas	1280.00	NA	3717.22	1597.58	2286.50	1007.65	379.84	426.07	959.61	638.87
Jalpaiguri	NA	NA	NA	2794.45	2905.08	2808.35	2845.42	8349.17	2611.36	4773.20
Total	**31817.07**	**39964.71**	**49682.02**	**87054.16**	**156151.94**	**7807.03**	**8542.84**	**19989.78**	**22441.51**	**17796.12**

Sector-wise asset created in districts under MGNREGS during 2007-08 to 2011-12 (in Amount) (Contd.)

(D) Land Development

Name of the Districts	Land Development works targeted					Land Development works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	178.07	323.39	516.59	8453.97	1499.61	73.33	105.10	224.27	615.12	1112.80
Bardhaman	3571	6246.05	7934.92	14878.18	28224.05	755.36	966.63	634.27	1063.65	485.06
Murshidabad	1400.49	379.58	NA	776.77	1421.11	156.45	96.5	502.92	526.93	192.51
South 24 Parganas	182.00	NA	743.44	1008.83	1448.48	14185	189.92	214.24	30.94	226.88
Jalpaiguri	NA	NA	NA	1174.16	1220.64	459.61	271.85	3005.94	2243.85	2346.43
Total	5331.56	6949.02	9194.95	26291.91	33813.89	15629.75	1630.00	4581.64	4480.49	4363.68

(E) Other works

Name of the Districts	Other works targeted					Other works completed				
	2007-08	2008-09	2009-10	2010-11	2011-12	2007-08	2008-09	2009-10	2010-11	2011-12
Bankura	341.93	735.44	618.04	609.75	590.55	149.63	502.38	306.29	913.41	932.47
Bardhaman	17143	28238.29	53078.43	90464.33	143082.9	3818.84	4796.69	5249.99	9675.26	3183.75
Murshidabad	3378.85	2088.03	NA	5429.69	9201.06	1119.27	1058.2	2914.49	3071.58	2403.77
South 24 Parganas	365.00	NA	NA	NA	NA	NA	NA	NA	NA	NA
Jalpaiguri	2112.76	1563.04	3439.39	2210.32	4949.98	2112.76	1563.04	3439.93	2210.32	4949.98
Total	**23341.54**	**32624.80**	**57135.86**	**98714.09**	**157824.49**	**7200.50**	**7920.31**	**11910.70**	**15870.57**	**11469.97**

(Source: Records of selected districts)

Appendix 2.7

(Refer paragraph 2.1.11.6, page 27)

Excess expenditure on account of consumption of labour in excess of estimates /SOR

Sl No	Name of GP	Name of Work	Volume of earth work (cft)	Lead/ Lift (ft)	Manday required as per SOR/ estimates	Manday actually consumed	Excess expenditure (in ₹)
1.	Kasiadanga	Construction of flood protecting bundh (AAP No 02/2009-10)	237375	80-160/ 8-10	3037 (@78.2cft)	4817	144180
			88467	80-160/ 10-12	1183 (@74.8cft)	1763	58000
			206262	160-240/ 10-12	2893 (@71.3)	4784	189100
		Re-excavation of Nesh Mohammad Pond (AAP NO230/11-12_	26390	160-180/ 15-18	695 (@ 38cft)	943	32240
			5060	80-160/ 15-08	118 (@43 cft)	153	4550
		Construction of earthen road from Jaker house	34716	160-240/	789 (@44 cft)	847	7540
2	Debkundu	Re-excavation of Doomni canal from Zirafat's land upto the land of Madan Malakar (AAP NO 67 (addl)/2011-12)	1677.90 m^3	25m-50m/ 1.5m-2.5m	757 (@2.217 m^3)	1109 (@1.513 m^3)	45760
3	Bansabati	RE-construction of earthen road from jupo's house(Aap No 35/2009-10)	Excess expenditure due to non-deduction of existing portion of the road while recording measurement of earth work in road				11400
		Construction of earthen road from Dag No 974 to 125 (AAP No 16,17/07-08)	3853.70 m3		2106 @1.83 m3	2267 @1.70m3	10948
		Re-excavation of Khar pukur at Bansabati(AAP NO8/11-12)	787.30m3 (Muddy & slushy soil)		630 @1.25m3	926 @0.85m3	38480
			979.30m3 Ordinary & mixed soil		695 @1.41m3	783 @1.25m3	11440
4	Harua	Re-excavation of Khamaru Pond(AAP-41/2011-12)	2414.39 m^3	25m/1.5 m-2.5m	1032 @2.34 m^3	1102 @ 2.19 m^3	9100
5	Sujapur Kumarpur	Improvement of road from Jadalpur Ferry ghat to Iaj Sk's house……(AAP No 60/2007-08)	232.26 m^3		117 (@1.99 m^3)	137 (@1.7014 m^3)	1500
6	Mohula-II		Paid in excess of measurement recorded in the MB				4860
7	Bahutaali	Amlitala pond, Medar kana canal, renovation of play ground(MB No 07/08-09,203/10-11 & 203/10-11 respectively)	Wages paid in excess of measurement				8000
Total							**577098**

(Source: Estimate, SOR and Measurement Book)

Appendix-2.8

(Refer paragraph 2.1.11.6, page 27)

Excess expenditure on account of materials

Sl No	Name of GP	Name of work(s)	Material consumed/ purchased	Materials required as per measurement	Excess materials	Cost of excess materials (in Rupees)
1	Mirzapur-I	Construction of pucca drain from Alim Mondal house to Karaitolamore	16500 bricks	14686	1814	9977 (@ ₹ 5.5 per brick)
		Construction of BFS road from Herestulla house to Dotala Masjid	31110 bricks	25504	5596	24062 @ ₹4.3/brick
2	Teghari	Construction of brick soling road from H/O Dilware Mafiz to the Jumma Masjid (AAP-62/2010-11)	19945 bricks	12073	7872	43296 (@ ₹ 5.5 per brick)
3	Kasiadanga	Construction of single layer brick soling with earth work from Kabir Sk house to Amjad Sk (AAP No 11/2010-11)	53221 bricks	45466	7755	42652 (@ ₹ 5.5 per brick)
		Construction of single layer brick soling from Mekra Shop to Durga Mandir (AAP NO 47/2010-11)	60000 bricks	45357	14643	80536 (@ ₹ 5.5 per brick)
4	Sammatinagar	Construction of brick soling road from Badruddin Sk house to Samsuddin Sk house (AAP NO 35/2010-11)	58310 bricks	21886	36424	156623 (@₹ 4.3/brick)
		Construction of brick soling road from Santu Sk house to Rahim Sk house (AAP No 28/2011-12)	177.82 cum sand	28.86 cum sand	148.96 cum	72990 (@490/cum)
5	Sekhalipur	Various works (Voucher No 66 dt.-1.6.10,79 dt.-10.6.10, 210 dt.28.9.10, 335 dt.14.03.11)	Purchased bamboo. Empty cement bag, nail, GI wire etc for ₹ 1.06 lakh	No provision for these materials in estimates	No use found in MB	106000
6	Sujapur-Kumarpur	By way of deduction of void of brick bats at lesser rates (at 1/9 instead of 1/7)				1320
Total						**537456**

(Source: Estimate, SOR and Measurement Book)

Appendix-2.9

(Refer paragraph 2.1.14, page 34)

Cases where details were not found in the Employment Register but were found in muster rolls

Sl. No.	Name of GP	Name & Job Card Number	Remarks
1.	Mirzapur-I	Shri Farooq Ahmed WB/12/01/11/10/319	Name found in muster roll (29016) but not found in registration register or employment register
2.	Do	Shri Sahabul Sk WB/12/01/11/07/425	Name found in muster roll (19892) but not found but not found in registration register or employment register
3.	Mirzapur-II	Shri Ismail Sk WB/12/01/12/02/208	Name found in voucher No 507 dated 19.03.12 but not found but not found in registration register or employment register.
4.	Madda	Shri M. Belaluddin WB/12/01/08/01/045	Name found in muster roll but not found in registration register or employment register
5.	Do	Sk Babur Ali (WB/12/01/08/11/221)	Job card were not issued but work was executed using these job cards.
6.	Do	Mallick Mojjammel Haque (WB/12/01/08//11/082)	Job card were not issued but work was executed using these job cards.
7.	Sujapur-Kumarpur	Shri Kabatulla Sk WB/12/01/13/12/176)	Name found in muster roll but not found in registration register or employment register
8.	Kasiadanga	Tamal Kotal WB/12/20/04/06/015	Name found in voucher (No 321-325 dated 5.1.10) but not found in registration register and employment register.
9.	Do	Jiban Hazra WB/12/20/04/04/066	Do
10.	Do	Lob Halder WB/12/20/04/14/158	Name found in voucher (No 349-353 dated 5.1.10) but not found in registration register and employment register.
11.	Do	Basudev Halder WB/12/20/04/14/061	Do
12.	Do	Anil Pal WB/12/20/04/14/049	Do
13.	Do	Bhudeb Halder WB/12/20/04/14/075	Do
14.	Do	Sudhon Ghosh WB/12/20/04/04/201	Do
15.	Do	Mithu Mondal WB/12/20/04/14/014	Do
16.	Do	Ranjan Halder WB/12/20/04/14/158	Do
17.	Beldanga-I PS	Nader Hossain WB/12/01/09/09/171	Name found in voucher (No 204/10-11 dated 1.10.10) but not found in Job Card
18.	Do	Golam Sk WB/12/01/09/09/172	Do
19.	Do	Salim sk WB/12/01/09/09/043	Do

Sl. No.	Name of GP	Name & Job Card Number	Remarks
20.	Do	Tahajul sk WB/12/01/09/09/059	Do
21.	Do	Nur hossian WB/12/01/09/09/001	Do
22.	Do	Majibur sk WB/12/01/09/09/061	Do
23.	Do	A Matin WB/12/01/09/09/021	Do
24.	Do	Akbar Ali WB/12/01/09/09/020	Do
25.	Do	Chand Mahammod WB/12/01/09/09/034	Do
26.	Do	Rahaba Bewa WB/12/01/09/09/141	Do
27.	Do	Elai Box WB/12/01/09/09/037	Do
28.	Do	Isanabi WB/12/01/09/09/009	Do
29.	Do	Rakib Sk WB/12/01/09/09/017	Do
30.	Do	Mursalim sk WB/12/01/09/09/003	Do
31.	Do	Amanulla WB/12/01/09/09/201	Do
32.	Do	Nasir Sk WB/12/01/09/09/060	Do
33.	Do	Hayatullah Sk WB/12/01/09/09/074	Do
34.	Do	A Matin WB/12/01/09/09/073	Do
35.	Do	NajiMuddin WB/12/01/09/09/187	Do
36.	Do	Morekul sk WB/12/01/09/09/011	Do
37.	Do	Rafikul Sk WB/12/01/09/09/035	Do
38.	Do	Najrul Sk WB/12/01/09/09/042	Do
39.	Do	Tani Sk WB/12/01/09/09/120	Do
40.	Do	Nur Islam WB/12/01/09/09/013	Do
41.	Do	Sherful Sk WB/12/01/09/09/010	Do

(Source: Muster Roll and Employment Register)

Appendix 2.10

(Refer paragraph 2.2.5, page 42)

Names of selected districts (DPOs) with projects (CDPOs)

Sl. No.	Name of district (DPO)	Name of project (CDPO)
1.	Bardhaman	Bhatar, Mangalkote, Memari-II, Raina-I
2.	Jalpaiguri	Alipurduar-I, Jalpaiguri (S), Madarihat, Matiali
3.	Malda	Bamangola, Harishchandrapur-I, Kaliachak-II, Manikchak
4.	Paschim Medinipur	Keshiary, Kharagpur-I, Midnapur (U), Sabang
5.	South 24 Parganas	Bhangar-I, Budge Budge-II, Gosaba, Joynagar-II

Appendix 2.11

(Refer paragraph 2.2.6.1, page 43)

Funds received and expenditure incurred under SNP and administrative cost

(Rupees in crore)

Year	Supplementary nutrition				Administrative expenditures				Others*	Total expenses on ICDS
	Funds received from GoI	State share released	Total available funds	Expenditure	Funds received from GoI	State share released	Total available funds	Expenditure (percentage of total ICDS expenses)		
2007-08	143.92	144.50	288.42	262.00	238.45	0	238.45	229.18 (37)	132.56	623.74
2008-09	168.11	146.54	314.65	301.28	336.17	0	336.17	329.72 (41)	178.88	809.88
2009-10	135.77	260.00	395.77	551.01	367.40	16.63	384.03	402.41 (34)	231.87	1185.29
2010-11	352.74	350.00	702.74	670.98	304.19	50.00	354.19	564.43 (35)	378.03	1613.44
2011-12	369.26	401.61	770.87	660.31	789.56	680.95	1470.51	738.14 (41)	383.02	1781.47
Total	**1169.80**	**1302.65**	**2472.45**	**2445.58**	**2035.77**	**747.58**	**2783.35**	**2263.88 (38)**	**1304.28**	**6013.82**

*includes Additional honorarium, exgratia, transport and storage, fuel and condiments

(Source: Data furnished by the Women & Child Development and Social Welfare Directorate)

Appendix 2.12 A

(Refer paragraph 2.2.7.1, page 44)

Status of operationalisation of AWs sanctioned in various phases

Name of the District	Number of AWs sanctioned					Number of operational AWs as of March 2012				
	Pre-1st phase	1st phase	2nd phase	3rd phase	Total	Pre-1stPhase	1st phase	2nd phase	3rd phase	Total
Malda	2358	985	1354	876	5573	2358 (100)	961 (98)	1329 (98)	861 (98)	5509 (99)
Bardhaman	4838	1443	790	2207	9278	4838 (100)	1291 (89)	790 (100)	2172 (98)	9091 (98)
Jalpaiguri	2564	1014	2160	1246	6984	2564 (100)	1014 (100)	2160 (100)	1024 (82)	6762 (97)
Paschim Medinipur	4788	788	1420	2013	9009	4788 (100)	626 (79)	1397 (98)	1791(89)	8602 (95)
South 24 praganas	5553	1046	1805	2702	11106	5471(99)	1017(97)	1722(95)	1735(64)	9945(90)
Total	**20101**	**5276**	**7529**	**9044**	**41950**	**20019(100)**	**4909 (93)**	**7398 (98)**	**7583 (84)**	**39909(95)**

(Source: Records of DPO of test checked districts)

Appendix 2.12 B

(Refer paragraph 2.2.8.1, page 48)

Year wise position of registered number of beneficiaries *vis-a-vis* coverage in SNP

As of 31 March of	Number of AWs reporting	Number of AWs providing SNP for 21 days or more in a month	0-6 years		Pregnant and Lactating mother		Percentage of shortfall	
			Total population	Number of SNP beneficiaries	Total population	Number of SNP beneficiaries	0-6 years	Pregnant and Lactating mother
2008	87745	69377 (79)	8320154	5116734 (61)	1275843	800237 (63)	39	37
2009	88134	73740 (84)	8122293	5276979 (65)	1237898	784613 (63)	35	37
2010	104281	88823 (85)	8295149	6274272 (76)	1287632	1063046 (83)	24	17
2011	109772	100602 (92)	7967272	6855487 (86)	1302305	1270712 (98)	14	2
2012	111060	101501 (91)	7650696	6640775 (87)	1392971	1344412 (97)	13	3

(Source: Report available in the Women and Child Development and Social Welfare Department)

Figures in brackets indicate percentages with respect to total population under that category

Appendix 2.12 C

(Refer paragraph 2.2.8.2, page 48)

Disruption of SN in test checked AWs

Name of district	No. of test checked AWs	No of centres provided SN with out any disruption (*per cent*)[1]	Number of AWs where SN was disrupted within 300 days				
			1-30 days	31-75 days	76-150 days	151-225 days	226-300 days
Paschim Medinipur	40	18 (45)	17	4	1	-	-
South 24 Parganas	40	3 (8)	23	11	3	-	-
Jalpaiguri	40	2 (5)	10	14	11	2	1
Bardhaman	40	18 (45)	18	3	1	-	-
Malda	40	8(20)	12	15	4	1	-
Total	**200**	**49 (25)**	**80**	**47**	**20**	**3**	**1**

(Source: Records of test checked AWs)

[1] *Calculated as average of data during 2007-12.*

Appendix-2.13

(Refer paragraph 2.2.8.3, page 50)

Number of babies with low birth weight

Year		2007-08	2008-09	2009-10	2010-11
Paschim Medinipur	Weight of new born babies taken	83553	80279	70548	74434
	Weight < 2500 gm	21283	14874	12174	14980
	Percentage	25	19	17	20
Jalpaiguri	Weight of new born babies taken	48009	47874	34239	35077
	Weight < 2500 gm	10186	7902	5952	7856
	Percentage	21	17	17	22
South 24 Parganas	Weight of new born babies taken	86113	106722	87511	92762
	Weight < 2500 gm	10015	6790	6613	13708
	Percentage	12	6	8	15
Bardhaman	Weight of new born babies taken	110824	98864	108269	127401
	Weight < 2500 gm	19467	15638	17502	19336
	Percentage	18	16	16	15
Malda	Weight of new born babies taken	75316	66495	54249	74893
	Weight < 2500 gm	10064	8778	6251	8857
	Percentage	13	13	12	12
West Bengal	**Weight of new born babies taken**	**1260511**	**1288143**	**1193358**	**1294429**
	Weight < 2500 gm	**233853**	**198134**	**195320**	**215294**
	Percentage	**19**	**15**	**16**	**17**

(Source: Figures furnished by the Health and Family Welfare Department)

Appendix 2.14

(Refer paragraph 2.2.8.4, page 50)

Excess expenditure for not availing rice under WBNP

Year	Total quantity of rice actually procured for SNP purpose (Qtls)	Average rate at which procured (₹/Qtl)	Total amount involved in the procurement of rice from open market(₹)	BPL rate of rice supplied by FCI (₹/Qtl)	Total involvement of money if procured from FCI at BPL rate (₹)	Avoidable extra expenditure made (₹)
2007-08	593767.47	1226	727958921.90	565	335478622.20	392480299.70
2008-09	544544.88	1386	754739198.10	565	307667854.90	447071343.20
2009-10	628603.29	1460	917760810.70	565	355160861.70	562599949.00
2010-11	741281.16	1920	1423259820.00	565	418823853.10	1004435966.00
Total	**2508196.80**		**3823718750.70**		**1417131191.90**	**2406587557.90**

(Source: Data furnished by the WCD&SW Department)

Appendix 2.15 A

(Refer paragraph 2.2.9.1, page 51)

Target and achievement of immunisation

Year	Targeted number of children	BCG (percentage)	OPV (percentage)	DPT (percentage)	Measles (percentage)	Targeted number of pregnant mother	Tetanus for pregnant mothers (percentage)
2007-08	1799464	1804918 (100)	1524566 (85)	1573700 (87)	1539610 (86)	1979750	1560803 (79)
2008-09	1737187	1698653 (98)	1415432 (81)	1192106 (69)	1401356 (81)	1920679	1492925 (78)
2009-10	1739780	1719572 (99)	1600142 (92)	1678522 (96)	1552782 (89)	1921247	1502713 (78)
2010-11	1704030	1654042 (97)	1462452 (86)	1468044 (86)	1423533 (84)	1803513	1526529 (85)

Source: "Health on March" – an annual report by the State Bureau of Health Intelligence- of respective years

Appendix 2.15 B

(Refer paragraph 2.2.9.1, page 51)

Target and achievement of immunisation of children and pregnant mother

Year / District	Targeted number of children	BCG (percentage)	OPV (percentage)	DPT (percentage)	Measles (percentage)	Targeted number of pregnant mother	Tetanus for pregnant mother (percentage)
2007-08							
Malda	108449	97486(90)	76703(71)	85708(79)	82843(76)	124264	83627(67)
S 24 Parganas	157337	149151(95)	129145(82)	138149(88)	139486(89)	168884	137328(81)
P Medinipur	105221	107356(102)	95637(91)	97515(93)	99076(94)	118644	88754(75)
Bardhaman	144576	155612(108)	133670(92)	134591(93)	125096(87)	160598	143723(89)
Jalpaiguri	81972	75936(93)	62666(76)	69737(85)	66260(81)	90168	67554(75)
State total	**1799464**	**1804918(100)**	**1524566(85)**	**1573700(87)**	**1539610(86)**	**1979750**	**1560803(79)**
2008-09							
Malda	107894	95109(88)	72467(67)	56839(53)	78456(73)	124618	81551(65)
S 24 Parganas	144211	141440(98)	125715(87)	100876(70)	120792(84)	157696	130942(83)
P Medinipur	102996	104726(102)	89610(87)	77056(75)	84381(82)	113296	89057(79)
Bardhaman	146271	146092(100)	120286(82)	90597(62)	119741(82)	162521	135382(83)
Jalpaiguri	80862	68574(85)	59711(74)	47403(59)	55212(68)	88948	67902(76)
State total	**1737187**	**1698653(98)**	**1415432(81)**	**1192106(69)**	**1401356(81)**	**1920679**	**1492925(78)**
2009-10							
Malda	113900	134062(118)	126079(111)	133840(118)	119181(105)	130600	90131(69)
S 24 Parganas	148844	139151(93)	144449(97)	148705(100)	139744(94)	163994	137757(84)
P Medinipur	100000	101782(102)	99373(99)	104269(104)	95510(96)	110000	90979(83)
Bardhaman	133523	141842(106)	126253(95)	131002(98)	120799(90)	148359	122725(83)
Jalpaiguri	82075	88145(107)	83626(102)	101111(123)	88721(108)	90282	65683(73)
State total	**1739780**	**1719572(99)**	**1600142(92)**	**1678522(96)**	**1552782(89)**	**1921247**	**1502713(78)**
2010-11							
Malda	96254	91596(95)	79611(83)	80882(84)	77478(80)	105880	90788(86)
S 24 Parganas	150991	137010(91)	129914(86)	130193(86)	124691(83)	165881	139878(84)
P Medinipur	116250	98888(85)	94745(82)	93338(80)	90270(78)	107402	92121(86)
Bardhaman	141101	142185(101)	118878(84)	117718(83)	113136(80)	157087	115287(73)
Jalpaiguri	79623	67268(84)	61221(77)	60845(76)	59212(74)	87586	63208(72)
State total	**1704030**	**1654042(97)**	**1462452(86)**	**1468044(86)**	**1423533(84)**	**1803513**	**1526529(85)**

Source: "Health on March" – an annual report by the State Bureau of Health Intelligence- of respective years

Appendix 2.16

(Refer paragraph 2.2.10.1, page 54)

Vacancies of Supervisors in test checked projects as of March 2012

Name of District	Name of Project	Supervisor		
		SS	MIP	Shortfall percentage
Bardhaman	Bhatar	17	7	59
	Mangalkote	15	5	67
	Memari-II	9	5	44
	Raina-I	12	7	42
Jalpaiguri	Matiali	11	5	55
	Madarihat	23	9	61
	Alipurduar-I	16	9	44
	Jalpaiguri (S)	24	16	33
Malda	Bamangola	16	8	50
	Kaliachak-II	12	5	58
	Manikchak	13	4	69
	Harishchandrapur-I	11	1	91
Paschim Midnapore	Midnapore (U)	4	3	25
	Sabang	14	4	71
	Keshiary	19	3	84
	Kharagpur-I	12	7	42
South 24 Parganas	Bhangar-I	14	6	57
	Joynagar-II	18	6	67
	Gosaba	19	10	47
	Budge-budge-II	11	8	27

Source: Consolidated Monthly Progress Reports

Appendix 2.17

(Refer paragraph 2.2.11.2, page 56)

Inadequate deployment of Supervisors and inadequate visits

	Districts/State as a whole				Results of test checked projects	
District	**AWs operational**	**Sanctioned strength of supervisors (as of March 2012)**	**Men in position**	**Number of AWs which could be supervised as per guidelines (percentage)**	**Number of Supervisors in position**	**Percentage of actual number of visits with respect to normative coverage**
South 24 Parganas	9780	464	230	5750 (59)	31 to 33	61 to 76
Paschim Medinipur	8602	394	149	3725 (43)	17 to 22	52 to 76
Jalpaiguri	6762	303	142	3550 (52)	36 to 38	59 to 84
Malda	5509	238	116	2900 (53)	18 to 19	52 to 64
Bardhaman	9090	396	164	4100 (45)	25	76 to 92
State total	**112432**	**5053**	**2268**	**56700 (50)**		

(Source: MPR of Directorate of Women and Child Development and Social Welfare and concerned DPOs)

Appendix 3.1

(Refer paragraph 3.1 (i), page 60)

Details of the newly created infrastructures lying non-functional

District	Name of PHC	Executing agency	Actual month of taking over	Expenditure incurred (in Rupees)	Remarks
Paschim Medinipur	Chandabila PHC	Paschim Medinipur Zilla Parishad	November2011	6487469	Due to non-availability of Medical Officers and other officials
Bardhaman	Chandrapur PHC	Bardhaman, Zilla Parishad	December 2010	5756000	Due to non-deployment of para medical staff
Hooghly	Bandipur PHC	Hooghly Zilla Parishad	October 2010	4932763	Due to man power shortage.
Hooghly	Champsara PHC,	Hooghly Zilla Parishad	November 2010	5759429	Due to shortage of medical and para-medical officials. Medical Officer of PHC requested the CMOH in July 2011 for posting of new staff
Howrah	Koorah, Domjur	Howrah Zilla Parishad	November 2009	4410079	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Maju PHC, Jagatballavpur	Howrah Zilla Parishad	January 2010	4698596	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Deulpur PHC, Panchla	Howrah Zilla Parishad	June 2010	3016869	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Raghudevpati PHC, Sankrail	Howrah Zilla Parishad	May 2010	3614827	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Harishpur PHC, Udaynarayanpur	Howrah Zilla Parishad	November 2009	4216790	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Tulsiberia PHC, Uluberia II	Howrah Zilla Parishad	April 2011	5218578	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Mankar PHC, Bagnan I	Howrah Zilla Parishad	May 2011	5213758	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Amardaha PHC, Shyampur II	Howrah Zilla Parishad	November 2010	5910047	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Bankurdaha PHC, Bagnan II	Howrah Zilla Parishad	September 2009	6390724	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Jagachha PHC, Bally-Jagachha	Howrah Zilla Parishad	May 2011	7343585	Due to shortage of man-power the indoor facilities could not be made functional.
Howrah	Barberia PHC, Uluberia I	Howrah Zilla Parishad	March 2011	6009148	Due to shortage of man-power the indoor facilities could not be made functional.
24 Parganas (South)	Mehendragunj PHC, Sagar	South 24Pgs Zilla Parishad	October 2010	8642953	Indoor not functioning due to lack of manpower
24 Parganas (South)	Bhangore PHC, Bhangore II	South 24Pgs Zilla Parishad	March 2011	6339305	Indoor not functioning due to lack of manpower
24 Parganas (South)	Bardone PHC, Diamond Harbour I	South 24Pgs Zilla Parishad	February 2011	6645802	Indoor not functioning due to lack of manpower
24 Parganas (South)	Bhatipota PHC, Bhangore I	South 24Pgs Zilla Parishad	June 2010	6350214	Indoor not functioning due to lack of manpower

24 Parganas (South)	Sirakole PHC, Morahat I	South 24Pgs Zilla Parishad	September 2011	5875480	Indoor not functioning due to lack of manpower
24 Parganas (South)	Paschim Bhabanipur PHC, Diamond Harbour II	South 24Pgs Zilla Parishad	June 2012	6651926	Indoor not functioning due to lack of manpower
24 Parganas (South)	Momrajgarh PHC, Joynagar I	South 24Pgs Zilla Parishad	February 2012	5439426	Indoor not functioning due to lack of manpower and electric supply
24 Parganas (South)	Borul PHC, Budge Budge II	South 24Pgs Zilla Parishad	April 2011	5750101	Inddoor and Outdoor – Both are not functioning.
24 Parganas (South)	Mohonpur PHC, Magrahat II	South 24Pgs Zilla Parishad	February 2011	6665790	Indoor not functioning due to lack of manpower
24 Parganas (South)	Ghat Bakultola PHC, Mathurapur I	South 24Pgs Zilla Parishad	November 2011	6415335	Indoor not functioning due to lack of manpower and instrument
24 Parganas (South)	Julpia PHC, Bishnupur I	South 24Pgs Zilla Parishad	September 2011	5807119	Indoor not functioning due to lack of manpower and instrument
25 Buildings in five Districts			**Three months to 35 months**	**149562113 i.e. ₹ 14.96 crore**	

Source : Records and replies of respective CMOHs

Appendix 3.2

(Refer paragraph 3.1 (ii), page 60)

List of completed ANM quarters remaining unused in test checked districts

District	Name of Block	Number of Sub-centres	Period of completion/taking over
Howrah	Panchla, Howrah	6	Taken over before April 2011
	Amta-I, Howrah	5	Taken over before May 2011
	Bally Jagacha	6	Taken over before April 2011
	Shyampur-I	4	Taken over before April 2011
	Uluberia-II	8	Taken over before May 2011
	Bagnan-II	3	Taken over before April 2011
	Bagnan-I	4	Taken over before April 2011
	Domjur	7	Taken over before April 2011
	Sankrail	5	Taken over before January 2011
	Amta-II	6	Taken over before January 2011
	Udaynarayanpur	3	Taken over before January 2011
	Jagatballavpur	3	Taken over before January 2011
	12 blocks	**60**	
South 24 Parganas	Sonarpur	3	May 2007 to September 2008
	Baruipur	3	February 2008 to September 2011
	Jaynagar	3	January 2006 to March 2007
	Canning	4	2009-2012
	Bishnupur I	4	July 2008 to July 2011
	Budge Budge II	4	April 2008 to February 2011
	Mograhat II	2	2007
	Mograhat I	3	Not available
	Namkhana	1	September 2011
	Canning II	3	2009-2011
	Falta	3	2008
	Gosaba	5	July 2006 to December 2009
	Diamond Harbour I	6	2009-2012
	Jaynagar II	2	2010-11
	Mandirbazar	4	2009-11
	Bhangar I	4	2008-June 2010
	Mathurapur	4	December 2009 to July 2011
	17 blocks	**58**	
North 24 Parganas	Rajarhat	7	2008-10
	Hingalganj	14	2007-12
	Haroa	9	2008-10
	Swarupnagar	3	Dec'08 to June 2011
	Swarupnagar	3	May 2010 to April 2012
	Basirhat II	6	2009-2011
	Minakhan	12	2007-2011
	Bagdah	11	June 2008 to June 2012
	Amdanga	1	March 2012
	Barrackpore-I	4	2008-2009
	Bongaon	7	2007-10
	Sandeshkhali-I	6	September 2008 to June 2010
	Barrackpore-II	5	2009-2011
	Barasat-II	4	March 2008 to 2011
	Barasat-I	5	April 2008 to September 2011
	Gaighata	6	May 2008 to November 2010
	Hasnabad	7	2008 to November 2011
	Habra II	7	2008-12
	Habra I	2	2007-2008
	Baduria	9	December 2007 to March 2012
	Sandeshkhali II	12	2008-10
	Deganga	7	2007-2010
	22 Blocks	**147**	
Total:	**51 Blocks in three districts**	**265 sub centres**	

Source:Reply of Project Director, HSDI

Appendix-3.3

(Refer paragraph 3.1 (iii), page 61)

Details of construction works remaining suspended

Name of BPHC/PHC	Executing agency	Month of commencement/ scheduled month of completion	Sanctioned expenditure/ Expenditure incurred	Present status (November 2011)	Remarks
Babuidanga – PHC, Paschim Midnapur	ZP	March 2010/ March 2011	₹ 81,39,677.00/ ₹ 32,00,568.00	Incomplete	Work stopped since August 2010 due to local problem. CMOH intimated (August 2011) that Contractor was not found.
Tentulia – PHC, Paschim Midnapur	ZP	February 2009/ February 2010	₹ 73,51,285.00/ ₹ 19,45,327.00	Incomplete	Work stopped since April 2010; lintel casting and brick work up to lintel were completed. Executive Engineer. ZP attributed (August 2011) the same to non-availability of contractor for local problem. CMOH stated (August 2011) stated that quality of concrete in stair and beam was poor.
Khelar – PHC, Paschim Midnapur	ZP	July 2009/ December 2010	₹ 75,75,764.00 ₹ 9,71,000.00	Incomplete	Work stopped since February 2010 after completion of beam level work. CMOH and Ex Engineer, ZP intimated (August 2011) that work was suspended due to local problem.
Moloypur - PHC, Hooghly.	ZP	January2008/ July2009	₹ 76,05,467.00/ ₹ 45,67,639.00	Incomplete	Work stopped since July 2009. District Engineer, ZP attributed the same (September 2011) to non-availability of required funds and some political disturbance.
Bora - PHC, Hooghly.	ZP	February 2009/ November 2009	₹ 41,49,244.00 / ₹ 8,79,259.00	Incomplete	Against the sanctioned amount of ₹ 41.49 lakh for construction of PHC, MO's quarter and Nurses' Quarter, ₹ 13.70 lakh was released to ZP. The work was suspended since January 2009, after the civil work of MO's quarter had been partially completed. District Engineer intimated (September 2011) that revised estimate for ₹ 1.02 crore was submitted to the Project Officer in September 2010; approval was awaited (November 2011).
Total			**₹ 1,15,63,793.00**		

Source:Records of respective PHCs

Appendix 3.4

(Refer paragraph 3.4, page 65)

Inadmissible expenditures from flexi-funds *(In rupees)*

Items of inadmissible expenditures	Amount	Total amount
Paschim Medinipur		
Expenditure relating to other schemes (Jiban Jyoti Scheme, fever surveillance and anti malaria treatment, Block Leprosy Awareness Campaign, 2008, Red Ribbon Express etc.)	516510	**1306325**
Administrative expenditures (Overhauling electrical wiring system of Debra RH, Construction of DPS Shed & Box Grill etc.)	789815	
Barddhaman		
Expenditures relating to Swasthya Mela	1420000	**2630152**
Expenditure on stationery	15680	
Expenditures incurred at the Block PHC level	1194472	
Hooghly		
Items for which separate provisions existed under HSDI (To purchase instruments and towards maintenance and repair works of BPHC & PHCs, Upgradation and renovation of PHC, Construction of boundary wall etc.)	2972565	**4548823**
Administrative expenses covered under flexi funds (Purchase of laptop, Inauguration of new Dental O.P.D., To meet different contingent charges (signature programme/ UPS & Battery/OT instruments/Govt. Funds etc.)	859863	
Advertisement in newspaper (Advertisement for contractual appointment of Doctors, for appointment of A/cs Managers and DEOs at DH/SDH/SGH etc.),	131695	
Expenditure which should have been covered under other schemes (For Polio Eradication Programme, documentary film etc)	480000	
Expenditure on fairs (Hooghly, Chinsurah Bio-Mela, Swasthya Mela)	43000	
Expenditure on stationery and administrative expenditures	61700	
Malda		
Printing of forms, stationery, contingent expenditures	945032	**3087609**
Meeting expenses	107033	
Hiring and fuel of vehicles	81594	
Advertising expenditures	146891	
Mobile recharges and internet charges	17115	
Renovation of Raja SC Roy RedCross TB Hospital for accommodating the office of CMOH	1386502	
Remuneration of contractual staff of RNTPC	27000	
Construction of Ayurvedic Unit	376442	
North 24 Parganas		
Expenditure on Separate schemes (expenditure on IPPI programme, AIDS control, RNTCP programme Ayush scheme etc)	1272415	**3162625**
Office / administrative expenditure (Purchase of computer, extension of DRS room, Paid to NGO for purchase of equipment, construction work for District Hospital and Dr B N Bose SDH etc.)	1890210	
Howrah		
Expenditure on Separate schemes (Malaria eradication, AIDS control, Cancer control, IDSP training programme,	811103	**1658155**
Office/administrative expenditure (Repair & renovation cost of District Hospital, water line for District Hospital/Nursing school, setting up of Public Address System, computers repair and accessories, broadband bills, BCC activity/purchase of laptop/Projector etc.)	847052	
South 24 Parganas		
Expenditure on separate schemes (Ayusmati scheme, Swasthya Mela, Leprosy control, AIDS control etc.)	849057	**2747451**
Office/administrative expenditure (Collection of Nursing home reports, advertisements, purchase of Xerox machine, Purchase of furniture, meeting cost, conveyance cost, medicine transport, meeting cost, refreshment, postal charges, Diary for staff, renewal of PAN, TAN, instruments, medicine etc.)	1898394	
Total of seven districts		**19141140 i.e. ₹ 1.91 crore**

(Source: Records of respective District Health and Family Welfare Samitis)

Appendix-3.5

(Refer paragraph 3.5.4 (a), page 70)

Status of construction of Coastal Police Stations as of March 2012

Name of CPS	Name of agency	Original estimated Cost/ Revised estimate	Date on which work was approved by State Government and value	Actual cost of construction and date of completion	Present status
Digha Mohana	SIDCL	₹ 43.70 lakh / ₹ 75.87 lakh	AA& FS for ₹ 75.87 In June 2009	₹ 75.13 lakh plus ₹ 0.81 lakh spent on soil testing by PWD March 2011	• Completed • CPS made operational from April 2011
Talpattyghat	SIDCL	₹ 43.70 lakh/ ₹ 75.87 lakh	Not yet approved	Work did not commence	• Land acquired • Talpattighat CPS had not been made operational due to non-promulgation of Gazette Notification as required under the provisions of Code of Criminal Procedure, 1973
Frezergunge	SIDCL	₹ 43.70 lakh / ₹ 75.87 lakh	AA& FS for ₹ 75.87 In June 2009	₹ 75.42 lakh by SIDCL plus ₹ 1.45 lakh spent by PWD for survey and soil testing	• Reportedly completed, but different works like plastering, drainage not properly done • CPS made operational from March 2010
Haldibari (Sundarban)	SIDCL	₹ 43.70 lakh / ₹ 75.87 lakh	AA for ₹ 87.70 lakh in November 2011; FS not accorded	₹ 1.90 lakh spent on soil testing, advertising, construction etc. by PWD	• Construction work remained stopped from April 2011 due to want of funds • CPS made operational In February 2009; • Functioning from a rented building incurring rental expenditure of ₹1.60 lakh per annum
kishorimohon pur (Moipith)	SIDCL	₹ 43.70 lakh / ₹₹ 75.87 lakh	Not yet approved	Work did not commence	• Land acquisition process is in progress • CPS made operational from September 2009 • functioning from a Flood shelter building of the Disaster Management Department
Hemnagar	PWD	₹₹ 41.71 lakh/ ₹ 49.72 lakh	AA & FS for ₹ 41.71 lakh In June 009	₹ 49.72 lakh	• Building occupied by CPS but not completed and handed over. Construction work remained incomplete, dining hall, kitchen, toilet etc in 1st floor not done. Electrical wiring not done. • CPS made operational in July 2011
				₹ 204.43 lakh	

Source: Government orders of Home (Police) Department and SP offices and related records including that of SIDCL and PWD

Appendix 3.6

(Refer paragraphs 3.5.4 (b) and 3.5.6, pages 70 and 73)

Status report on performance of interceptor boats till March 2012

Sl. No.	Yard No.	Type of interceptor	Name of the District and PS where deployed	Date of receipt from GRSE	Minimum tasking/Patrolling as per operational norms[2] (Hours)	Periods of breakdown/ non-operation	Actually Tasked (Hours)	Shortfall in tasking/patrolling done as against the stipulated norms (percentage)	Present status
South 24 Parganas									
1.	1235	12 Ton	Sunderban CPS	14.08.2009	4264	Eight months September 2010 to April 2011	524	87	Non-opeartional since September 2010 as fuel pumps refused to supply fuel on credit
2.	1230	5 Ton		09.06.2010	3122	Eight months September 2010 to April 2011	408	87	Handed over to Basanti PS in October 2011
3.	1240	12 Ton	Frezergaunj CPS	17.05.2010	3210	--	109	97	Non-operational since June 2011 as fuel pumps refused to supply fuel on credit
4.	1258	12 Ton		06.01.2011	2225	--	114	95	Non-opeartional since November 2011 as fuel pumps refused to supply fuel on credit
5.	1259	12 Ton		22.03.2011	1845	--	90	95	Non-opeartional since December 2011 as fuel pumps refused to supply fuel on credit
6.	1217	5 Ton		19.05.2010	3202	--	303	91	Presently under repair; Non-opeartional since April 2011 as fuel pumps refused to supply fuel on credit
7.	1272	12 Ton	Maipith CPS	29.07.2010	2922	4 months between December 2010 and April 2011	185	94	Non-opeartional since April 2011 as fuel pumps refused to supply fuel on credit

[2] *120 hours of patrolling in a month with a yearly tasking of minimum 1400 hours till October 2010 and 150 hours of patrolling in a month with a yearly tasking of minimum 1800 hours from Nov 2010.*

Sl. No.	Yard No.	Type of interceptor	Name of the District and PS where deployed	Date of receipt from GRSE	Minimum tasking/Patrolling as per operational norms[2] (Hours)	Periods of breakdown/ non-operation	Actually Tasked (Hours)	Shortfall in tasking/patrolling done as against the stipulated norms (percentage)	Present status
8.	1257	12 Ton		06.01.2011	2225		368	83	Non-opeartional since February 2012 as fuel pumps refused to supply fuel on credit
9.	1202	5 Ton		14.08.2009	4262	3 months between November 2010 and April 2011	755	82	Handed over to Sundarban CPS in February 2012
North 24 Parganas									
10.	1250	12 Ton	Hemnagar CPS	22.07.2010	4000	51 days between January 2011 and May 2011	174	96	Operational
11.	1222	5 Ton		21.05.2010	3194	51 days between January 2011 and May 2011	83	97	Operational
12.	1265	12 Ton		26.03.2011	1925	--	72	96	Operational
Purba Medinipur									
13	1251	12 Ton	Digha Mohana CPS	02.06..2010	3150	8 months between August 2010 and May 2011	47	99	Operational
14	1264	12 Ton		01.04.2011	1800	--	82	95	Operational
15.	1212	5 Ton		23.10.2009	3986	58 days between April 2011 and May 2011	84	98	Operational
16	1214	5 Ton		16.11.2009	3934	17 months between January 2010 and May 2011	38	99	Operational
17	1252	12 Ton	Talpattighat CPS	04.06.2010	3142	4 months between August 2010 and December 2010	43	99	Operational
18	1266	12 Ton		01.04.2011	1800	--	70	96	Operational

Source: Order of MHA regarding minimum tasking and completion of data from records provided by police authority

Appendix 3.7

(Refer paragraph 3.10, page 80)

Year-wise position of receipt/ utilisation and closing balances of Government funds for External Evaluation and Diagnostic Achievement Tests

(Rupees in crore)

Year	External Evaluation and Diagnostic Achievement				
	Proposal	Allotment	Expenditure	Savings	Percentage of savings
1999-00	NA	1.70	0.59	1.11	65
2000-01	NA	Nil	0.88	(-) 0.88	--
2001-02	1.35	1.5	0.69	0.81	54
2002-03	NA	1.4	0.58	0.82	54
2003-04	2.12	Nil	0.88	(-) 0.88	--
2004-05	3.19	1.20	0.46	0.74	62
		5.80	**4.08**	**1.72**	

(Rupees in crore)

Year	External Evaluation					Diagnostic Achievement Test					Total savings
	Proposal	Allotment	Expenditure	Savings	Percentage of savings	Proposal	Allotment	Expenditure	Savings	Percentage of savings	
2005-06	0.81	1.00	0.89	0.11	12	2.58	2.00	0.004	1.996	99.8	2.116
2006-07	2.15	1.87	1.03	0.84	45	3.43	3.00	0.41	2.59	86	3.44
2007-08	2.43	2.30	2.72	(-) 0.42	--	3.88	3.70	4.13	(-) 0.43	--	(-) 0.85
2008-09	2.50	2.50	1.74	0.76	30	4.00	4.00	2.57	1.43	36	2.19
2009-10	2.50	1.25	0.62	0.63	50	4.00	2.50	1.07	1.43	57	2.06
2010-11	2.50	1.44	1.25	0.19	13	4.00	2.31	1.77	0.54	23	0.73
2011-12	2.50	3.34[3]	1.16	--	--	3.50		2.36	--	--	(-) 0.18
		13.70	**9.41**				**17.51**	**12.314**			**9.506**

Source: Confirmation of facts by the Secretary, WBBPE

Summary position of 1999-2012:

Total allotment: ₹ 37.02 crore

Total expenditure: ₹ 25.794 crore

Total savings: ₹ 11.226

[3] *Allotment for 2011-12 did not indicate component wise (EE & DAT) break up*

Appendix 3.8

(Refer paragraph 3.11 (b), page 83)

List of ACRs involved, completed, not completed or not started

District	Year	Number of ACRs for which fund allotted	ACRs completed	ACRs not completed	Number of ACRs for which construction not started
North 24 Parganas	2007-08	2144	2092	0	52
Hooghly		570	569	1	0
Purulia		660	543	31	86
Jalpaiguri		882	843	20	19
Total		**4256**	**4047**	**52**	**157**
North 24 Parganas	2008-09	972	961	2	9
Hooghly		223	223	0	0
Purulia		335	265	30	40
Jalpaiguri		309	269	23	17
Total		**1839**	**1718**	**55**	**66**
North 24 Parganas	2009-10	425	423	0	2
Hooghly		372	359	6	7
Purulia		367	130	140	97
Jalpaiguri		424	324	86	14
Total		**1588**	**1236**	**232**	**120**
North 24 Parganas	2010-11	1160	136	1024	0
Hooghly		513	215	286	12
Purulia		1049	400	609	40
Jalpaiguri		26	06	10	10
Total		**2748**	**757**	**1929**	**62**
Grand Total		**10431**	**7758**	**2268**	**405**

(Source: Records of DPOs of the Selected Districts)

Appendix 3.9

(Refer paragraph 3.13(I), page 90)

Drawal, release and retention of Government subsidies by Banks under BSKP as of March 2012

(Rupees in lakh)

Year	Subsidy released		Subsidy distributed		Subsidy returned by bank		Subsidy pending with bank for disbursement			Penal interest due from bank (simple interest at nine *per cent per annum*)
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Total	
2006-07	1705.82	0	1375.53	0	320.79	0	9.50	0	9.50	4.28
2007-08	1942.40	953.65	1699.42	942.15	228.72	0	14.26	11.50	25.76	9.27
2008-09	1982.75	4396.65	1645.90	4364.14	304.36	0	32.49	32.51	65.00	17.55
2009-10	2354.04	6237.63	2189.79	5754.13	88.17	348.16	76.08	135.34	211.42	38.06
2010-11	2101.78	7198.52	1757.76	6437.37	163.41	339.61	180.61	421.54	602.15	54.19
2011-12	3146.63	10253.86	1771.10	6301.62	59.40	174.45	1316.13	3777.79	5093.92	0
Total	**13233.42**	**29040.31**	**10439.50**	**23799.41**	**1164.85**	**862.22**	**1629.07**	**4378.68**	**6007.75**	**123.35**

(Source: Data provided by Society for Self Employment of Unemployed Youth, West Bengal)

Appendix 3.10

(Refer paragraph 3.14, page 92)

Details of Mismanagement of cash *(Amounts in Rupees)*

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 / Defalcated	Lapsed cheques/ Drafts
(a)	*(b)*		*(c)*	*(d)*	*(e)*	*(f)*	*(g)*	*(h)*	*(i)*	*(j)*
Finance Department										
1	Accounts Officer (Finance), West Bengal Secretariat, Kolkata.	AO, Secretariat Contingency, Writers' Buildings.	30-04-2012	79146314.31	61141852.57	18004461.74	4805957.13	5021258.50	0	8177246.11
		AO, Secretariat Contingency, Bikash Bhavan.	29-05-2012	1447135.00	1296098.00	151037.00	151037.00	0	0	
Health and Family Welfare Department										
2	Superintendent, Bhatpara State General, Hospital, North 24 Paraganas.		22-07-2011	1325607.00	68351.00	1257256.00	77823.00	0	1179433.00	
3	Medical Superintendent cum Vice Principal (MSVP), Calcutta National Medical College & Hospital, Kolkata.		12-10-2011	4812341.33	4740403.33	71938.00	0	71938.00	0	
4	MSVP, N.R.S. Medical College & Hospital, Kolkata.		12-10-2011	15308447.78	15129194.09	179253.69	0	0	179253.69	
5	MSVP, R.G. Kar Medical College & Hospital, Kolkata.		13-10-2011	7208988.00	6754014.64	454973.36	0	454973.36	0	
6	Principal, R.G. Kar Medical College, Kolkata.		15-10-2011	5061446.56	4748611.02	312835.54	0	28974.46	278051.62	5809.46
7	MSVP, Bankura Sammilani Medical College & Hospital, Bankura.		21-10-2011	22687625.33	22553262.00	134363.33	134363.33	0	0	
8	Chief Medical Officer of Health (CMOH), Birbhum. (BMOH, Paikar BPHC)		30-11-2011	155537.94	123435.00	32102.94	0	0	32102.94	
9	Principal, Calcutta Medical College, Kolkata.		04-01-2012	77072497.00	76990947.00	81550.00	0	81050.00	500.00[4]	

[4] *Counterfit notes*

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 / Defalcated	Lapsed cheques/ Drafts
(a)	*(b)*	*(c)*	*(d)*	*(e)*	*(f)*	*(g)*	*(h)*	*(i)*	*(j)*
10	MSVP, SSKM Hospital, Kolkata.	11-01-2012	28260695.26	28208841.73	51853.53	44407.53	7446.00	0	
11	Superintendent, District Hospital, Berhampore, Murshidabad.	24-01-2012	1090475.75	1050583.00	39892.75	39892.75	0	0	
12	Superintendent, District Hospital, Barasat, North 24 Paraganas.	21-02-2012	383738.00	311200.00	72538.00	72538.00	0	0	
13	Superintendent, Lady Dufferin Victoria Hospital, Kolkata.	04-04-2012	1333884.97	1234268.00	99616.97	99616.97	0	0	
14	Superintendent, Ramrikdas Haralalka Hospital, Kolkata.	13-04-2012	166770.00	20600.00	146170.00	0	0	146170.00	
15	Superintendent, District Hospital, Krishnanagar, Nadia.	17-04-2012	1435246.00	1170393.00	264853.00	64479.00	0	200374.00	
Correctional Administration Department									
16	Superintendent, Alipore Central Correctional Home, South 24 Paraganas.	10-10-2011	1282509.16	1154257.68	128251.48	128251.48	0	0	
17	Superintendent, Dum Dum Central Correctional Home, North 24 Paraganas.	03-04-2012	5294886.47	5235742.47	59144.00	46824.00	12320.00	0	
Information and Cultural Affairs Department									
18	Administrative Officer, Rabindra Sadan, Kolkata.	30-01-2012	594217.00	552982.00	41235.00	0	0	41235.00	
Labour Department									
19	Employment Officer, District Employment Exchange, Bongaon, North 24 Paraganas.	27-06-2011	25192.00	0.00	25192.00	0	0	25192.00	
TOTAL			**254093554.86**	**232485036.53**	**21608518.33**	**5665190.19**	**5677960.32**	**2082312.25**	**8183055.57**

(Source: Statements of physical verification of cash signed by respective DDOs)

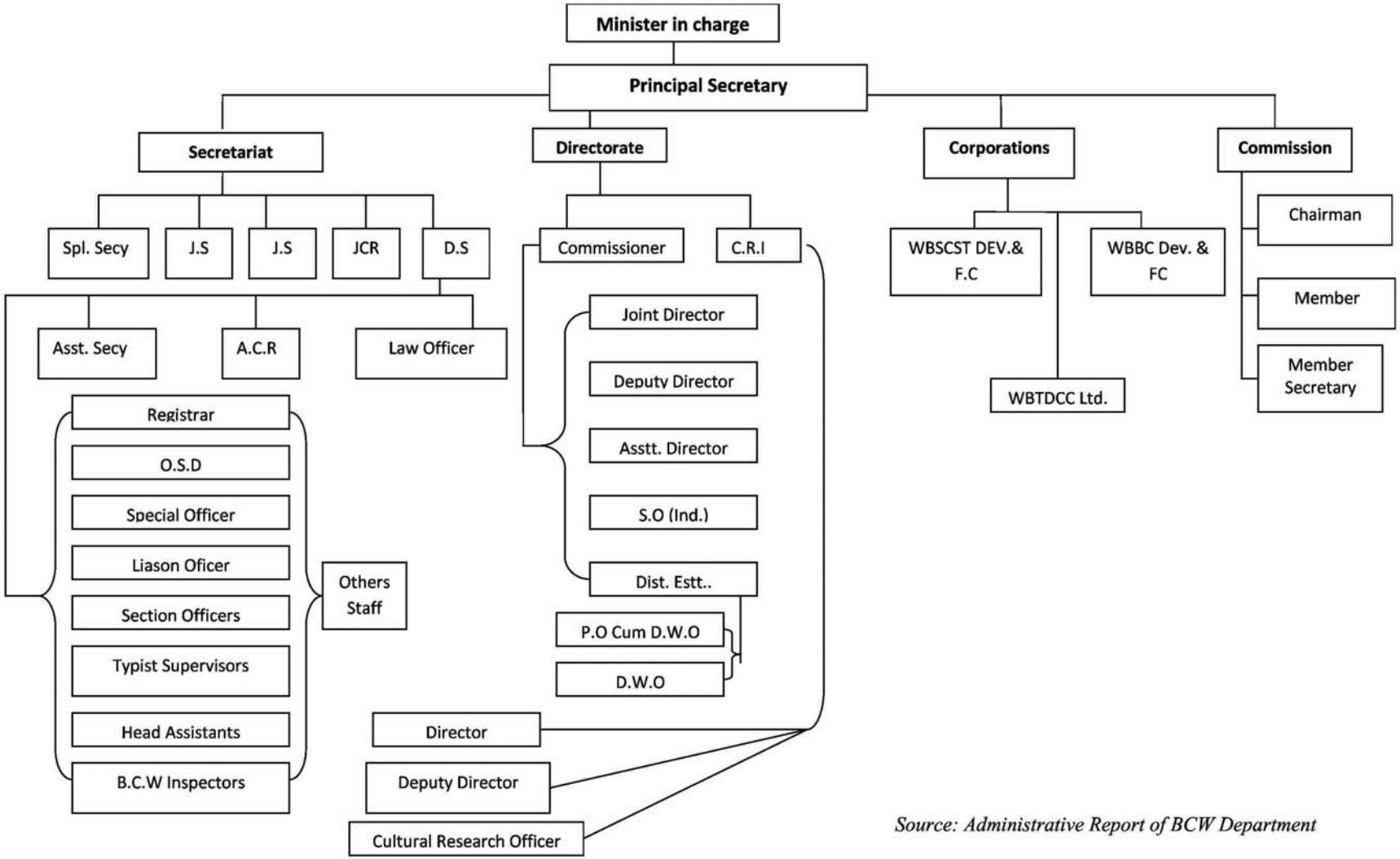
Appendix 3.11

(Refer paragraph 3.15, page 93)

Year-wise position of Inspection Reports and Paragraphs pending settlement

Year	Women and Child Development and Social Welfare Department		Panchayat and Rural Development Department		Labour Department		Mass Education Extension Department		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
More than 10 years 1979-2002	3	3	12	12	1	1	-	-	16	16
2002-2003	1	1	-	-	1	1	-	-	2	2
2003-2004	2	3	3	4	-	-	-	-	5	7
2004-2005	1	1	4	4	-	-	-	-	5	5
2005-2006	2	6	11	32	-	-	6	21	19	59
2006-2007	2	4	9	32	7	12	4	12	22	60
2007-2008	2	5	8	24	7	20	5	12	22	61
2008-2009	5	13	16	73	6	20	5	28	32	134
2009-2010	10	21	30	173	15	49	10	36	65	279
2010-2011	5	20	10	45	7	14	3	8	25	87
2011-2012	-	-	23	101	11	32	6	19	40	152
Total	33	77	126	500	55	149	39	136	253	862

Appendix 4.1
Organisational Chart of BCW Department
(Refer paragraph 4.2, page 96)



Source: Administrative Report of BCW Department

Appendix 4.2

(Refer paragraph 4.5, page 97)

Statement showing list of offices test checked for CCO based audit of Backward Classes welfare Department

Sl No	Name of office
1	Department of BCW / Directorate
2	PO–cum-DWO, BCW, Barasat
3	PO-cum-DWO, BCW, Bankura
4	Director of CRI-Collection of information
5	PO–cum-DWO, BCW, Paschim Medinipur
6	PO–cum-DWO,BCW, Suri
7	DWO,BCW, Alipurduar
8	PO–cum-DWO, BCW, Malda
9	PO–cum-DWO, BCW, Purulia
10	PO-cum-DWO,BCW, Hooghly
11	PO–cum-DWO,BCW, Murshidabad
12	Special Officer (Industries)
13	DWO, BCW, Basirhat, Nazat
14	PO–cum-DWO, BCW, Tamluk
15	PO–cum-DWO,BCW, Cooch Behar
16	PO–cum-DWO, BCW, Siliguri, Darjeeling
17	PO–cum-DWO,BCW, Dakshin Dinajpur
18	PO–cum-DWO,BCW, Jalpaiguri
19	PO–cum-DWO,BCW, Howrah
20	The West Bengal SC and ST Development and Finance Corporation (WBSCSTDFC)
21	The West Bengal Backward Classes Development and Finance Corporation (WBBCDFC)

List of offices from which information was collected

Sl No	Name of office
1	POs-cum-DWO , Bardhaman
2	POs-cum-DWO , South 24 Parganas
3	POs-cum-DWO ,Uttar Dinajpur
4	DWO, Darjeeling
5	ADWO, Kalimpong

Appendix 4.3

(Refer paragraph 4.8.1.1(a), page 103)

Scheme wise physical and financial targets *vis–a-vis* achievements of the West Bengal Schedule Castes and Schedule Tribes Development & Finance Corporation as 14 test checked districts during 2007-2012

Sl. No.	Name of the Scheme	Funding Pattern	Corporation/ 14 Districts	Targets		Achievements		Percentage of achievement to target	
				No of Projects	Amount (Rupees in Crore)	No of Projects	Amount (Rupees in Crore)	Physical	Financial
Schemes for BPL									
1	SCP Mid Term Loan	SCA to SCSP + Bank Loan+ M.M.Loan	Corporation	201300	503.44	148644	296.19	73.84	58.83
			Districts	130982	327.58	97625	194.17	74.53	59.27
2	MSY	NSFDC + SCA to SCSP	Corporation	41400	82.80	28375	56.11	68.54	67.77
			Districts	26937	53.87	14989	29.44	55.64	54.65
3	TSP	SCA to TSP	Corporation	56611	56.61	41676	41.68	73.62	73.63
			Districts	44489	44.49	33166	33.16	74.55	74.53
4	AMSY	NSTFDC + SCA to TSP	Corporation	12500	25.00	7232	14.35	57.86	57.40
			Districts	9977	19.95	4650	9.19	46.61	46.07
Sub-total			**Corporation**	**311811**	**667.85**	**225927**	**408.33**	**72.46**	**61.14**
			Districts	**212385**	**445.89**	**150430**	**265.96**	**70.83**	**59.65**
Schemes for BDPL									
5	NSFDC Term Loan	NSFDC + SCA to SCSP+ M.M.Loan + Pr Contribution	Corporation	2710	35.79	833	11.02	30.74	30.79
			Districts	1767	23.35	554	7.35	31.35	31.48
6	NSTFDC Term Loan	NSTFDC + SCA to TSP + M.M.Loan + Pr Contribution	Corporation	801	10.08	226	2.72	28.21	26.98
			Districts	620	7.81	147	1.73	23.71	22.15
Sub-total			**Corporation**	**3511**	**45.87**	**1059**	**13.74**	**30.16**	**29.95**
			Districts	**2387**	**31.16**	**701**	**9.08**	**29.37**	**29.14**
Grand Total			**Corporation**	**315322**	**713.72**	**226986**	**422.07**	**71.99**	**59.14**
			Districts	**214772**	**477.05**	**151131**	**275.04**	**70.37**	**57.65**

(Source: Information collected from WBSCSTDFC)

Appendix 4.4

(Refer paragraph 4.8.1.2(a), page 107)

Scheme wise physical and financial targets vis –a-vis achievements of the West Bengal Backward Classes Welfare Development & Finance Corporation during 2007-2012

Sl.No.	Name of Scheme	Funding Pattern	Targets				Achievements		Percentage of achievement to target	
	Scheme for BPL		**No.of Project**	**NBCFDC Share (Rupees. in Crore) [1]**	**SCA Share [2]**	**Total [1+2]**	**No. of Project**	**Amounts (Rupees. in Crore)**	**Physical**	**Financial**
1	New Swarnima (Other Term Loan)	NBCFDC+SCA (95 %+ 5%)	426	2.00	0.11	2.11	147	0.74	34.51	35
	Sub-Total of BPL		**426**	**2.00**	**0.11**	**2.11**	**147**	**0.74**	**34.51**	**35**
	Scheme for BDPL :									
2	General Term Loan	NBCFDC+SCA+Benef. Contribution (85%+10%+05%)	2280	11.99	1.41	13.40	976	4.96	43	37
3	Education Loan (Other Term Loan)	NBCFDC+SCA+Benef. Contribution (90%+05%+05%)	480	2.70	0.15	2.85	244	1.44	51	51
4	Micro Finance (General)	NBCFDC+SCA+Benef. Contribution (90%+05%+05%)	9350	14.18	0.79	14.97	13496	13.86	144	93
5	Mahila Samridhi Yojna	NBCFDC+SCA (95 %+ 5%)	8500	12.35	0.65	13.00	5833	7.03	69	54
6	Margin Money Loan	NBCFDC+SCA+Bank Finance+Benef. Contribution (40%+05%+50%+05%)	135	0.30	0.04	0.34	0	0	0	0
	Sub-Total of BDPL		**20745**	**41.52**	**3.04**	**44.56**	**20549**	**27.29**	**99**	**61**
	Total		**21171**	**43.52**	**3.15**	**46.67**	**20696**	**28.03**	**98**	**60**

(Source: Information collected from WBBCDFC)

Appendix 4.5

(Refer paragraph 4.8.2.1, page 111)

The budget provision, expenditure, target and achievement of scholarship schemes *(Amounts in Rupees)*

Sl No	Name of the scheme	Year	Budget provision	Amount released	Amount utilised	Amount surrendered	No of beneficiaries		Percentage of shortage(-)/ over achievement
							Target	Achievement	
1	Post-matric scholarship to SC	2009-10	600096000	908548275	908411176	137099	303100	344138	14
		2010-11	707572000	707572000	707549114	22886	420008	270191	-36
		2011-12	650096000	2717280400	2209751066	507529334	526025	679152	29
		Total	**1957764000**	**4333400675**	**3825711356**	**507689319**	**1249133**	**1293481**	4
2	Post-matric scholarship to ST	2009-10	86560000	102452510	102300819	151691	33425	29720	-11
		2010-11	88863040	88863040	88807005	56035	45998	27810	-40
		2011-12	103888000	291733400	288508602	3224798	55564	80881	46
		Total	**279311040**	**483048950**	**479616426**	**3432524**	**134987**	**138411**	3
3	Post-matric scholarship to OBC	2009-10	Not available	45254654	37149189	8105465	47499	26352	-45
		2010-11	76683243	76683243	68024267	8658976	47737	44668	-6
		2011-12	24000000	0	0	0	55463	0	-100
		Total	**100683243**	**121937897**	**105173456**	**16764441**	**150699**	**71020**	-53
4	Feeder schools	2009-10	17000000	17000000	16983250	16750	1251	1224	-2
		2010-11	14025000	14025000	13889900	135100	1880	1270	-32
		2011-12	18700000	21301000	20950790	350210	1523	1459	-4
		Total	**49725000**	**52326000**	**51823940**	**502060**	**4654**	**3953**	-15
5	Other Compulsory Charges (ST)	2009-10	10173000	9504250	8502140	1002110	271550	243013	-11
		2010-11	11711500	11711500	8973935	2737565	297135	256271	-14
		2011-12	10692000	10480595	9863095	617500	299438	277204	-7
		Total	**32576500**	**31696345**	**27339170**	**4357175**	**868123**	**776488**	-11
6	Book Grant to ST	2009-10	67795000	61540000	61302839	237161	367173	311474	-15
		2010-11	75930000	75930000	72330824	3599176	378809	365844	-3
		2011-12	87684000	84505600	80154643	4350957	418748	380391	-9
		Total	**231409000**	**221975600**	**213788306**	**8187294**	**1164730**	**1057709**	-9
7	Book Grant to SC	2009-10	392272000	503401910	495270222	8131688	2184068	2328861	7
		2010-11	447318480	447318480	433711363	13607117	2139643	2060712	-4
		2011-12	471885000	446881000	414850700	32030300	2281658	1993544	-13
		Total	**1311475480**	**1397601390**	**1343832285**	**53769105**	**6605369**	**6383117**	-3

Sl No	Name of the scheme	Year	Budget provision	Amount released	Amount utilised	Amount surrendered	No of beneficiaries		Percentage of shortage(-)/ over achievement
							Target	Achievement	
8	Maintenance Charges to SC	2009-10	108759000	78312000	76168320	2143680	163150	158684	-3
		2010-11	122789100	122789100	116230640	6558460	298900	242117	-19
		2011-12	145947000	131322000	129531440	1790560	298900	271030	-9
		Total	**377495100**	**332423100**	**321930400**	**10492700**	**760950**	**671831**	**-12**
9	Maintenance Charges to ST	2009-10	116444000	124640740	123932520	708220	259657	207424	-20
		2010-11	133477500	133477500	125934920	7542580	286364	262368	-8
		2011-12	173170000	150670000	142726840	7943160	328352	300676	-8
		Total	**423091500**	**408788240**	**392594280**	**16193960**	**874373**	**770468**	**-12**
10	Pre-matric scholarship for children of parents engaged in unclean occupations	2009-10	3576000	5739000	4809350	929650	5109	2609	-49
		2010-11	5102000	5102000	4680150	421850	4239	2592	-39
		2011-12	5975000	0			4239	0	-100
		Total	**14653000**	**10841000**	**9489500**	**1351500**	**13587**	**5201**	**-62**
11	Hostel Charges to SC	2009-10	303334000	246633750	223809542	22824208	49825	46102	-7
		2010-11	398001000	322200900	285166700	37034200	54810	44609	-19
		2011-12	398001000	338001000	318999731	19001269	54763	47481	-13
		Total	**1099336000**	**906835650**	**827975973**	**78859677**	**159398**	**138192**	**-13**
12	Hostel Chargesto ST	2009-10	244431000	221017500	213110631	7906869	44650	43606	-2
		2010-11	330652000	262088550	259840258	2248292	49120	39199	-20
		2011-12	330652000	278027000	276656900	1370100	49120	43976	-10
		Total	**905735000**	**761133050**	**749607789**	**11525261**	**142890**	**126781**	**-11**
13	Ashram Hostel	2009-10	116195000	82127750	81022853	1104897	8745	8980	3
		2010-11	145504000	91142750	89106237	2036513	8985	8869	-1
		2011-12	145504000	96013080	93049450	2963630	9005	9127	1
		Total	**407203000**	**269283580**	**263178540**	**6105040**	**26735**	**26976**	**1**
	Grand Total		**7215024383**	**9331291477**	**8612061421**	**719230056**	**12155628**	**11463628**	

Source: Records of BCW Department

Appendix 4.6

(Refer paragraph 4.8.2.1, page 112)

District-wise excess claims in Ashram Hostels

District	No of Ashram Hostels in the district	Test Checked Ashram Hostels	Excess expenditure *(in Rupees)*
Hooghly	6	6	684435
Murshidabad	7	7	547309
Purba Medinipur	8	8	1566714
Coochbehar	9	9	966045
Dakshin Dinajpur	10	10	2697993
Howrah	6	6	876711
Bankura	46	27	2589325
North 24 Parganas	8	8	839955
Paschim Medinipur	50	30	3219305
Purlulia	35	25	1420595
Maldah	19	18	915529
TOTAL	**204**	**154**	**16323916**

Source: Records of Ashram Hostels test checked

Appendix 4.7

(Refer paragraph 4.8.3, page 117)

Status of Community Development schemes *(Amounts in Rupees)*

Year	Name of the scheme	Schemes sanctioned		Schemes entrusted to executive agencies		Schemes executed departmentally		Schemes completed*		Schemes underway		Schemes not taken up	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2007-08	SCA-SCSP	107	25694100	77	17156211	30	9399500	84	20089450	17	2533939	6	633900
2008-09		100	34888119	83	31281837	17	3537183	71	21801980	24	7200536	5	2372664
2009-10		105	43759098	90	35871320	15	6542215	51	23703620	46	17537300	8	832115
2010-11		82	48599274	59	40482340	23	8103300	59	33401488	21	14102592	2	441226
2011-12		89	36785077	77	27082583	12	8985314	21	3927314	49	22451596	19	7870000
2007-08	SCA-TSP	113	43513600	91	31385900	22	11041700	53	27151700	47	7310200	13	2992600
2008-09		170	53551716	156	41530707	14	10037616	135	44808384	31	4656000	4	1963082
2009-10		140	92265399	111	72122914	29	23403761	87	61206253	45	24979353	8	2646000
2010-11		59	53105641	44	36083653	15	12429977	20	17769382	26	15825005	13	4750000
2011-12		64	41320311	31	14139602	33	26994540	11	6814000	31	16870682	22	17449460
2007-08	Art-275(I)	509	160879112	463	127336027	46	30545707	265	91669614	223	55486875	21	12630738
2008-09		204	120941916	177	82427895	27	28895674	142	74066272	30	17914295	32	27504510
2009-10		297	370324947	234	317639909	63	42654727	151	135888828	123	86848602	23	5813766
2010-11		329	214634197	210	129145117	119	70324300	142	92696121	140	100479842	47	20604835
2011-12		310	254747861	169	111433961	141	84079115	37	14020000	183	175389286	90	62885391
Total		**2678**	**1595010368**	**2072**	**1115119976**	**606**	**376974629**	**1329**	**669014406**	**1036**	**569586103**	**313**	**171390287**

*****As per UC submitted/received*

Source: Records of fourteen test checked districts

Appendix 4.8

(Refer paragraph 4.8.7, page 120)

Performance of Training-cum-Production Centres

Sl No	District	Name of TCPC	Trade	Number of trainees registered	Number of trainees completed training	Number of drop out trainees
1	Hooghly	TCPC Pandua	Carpentry	100	47	53
2	Murshidabad	TCPC Banjatia Housing	Tailoring & Knitting	42	42	0
3	Purba Medinipur	TCPC Sutahata	Tailoring	69	47	22
4	Coochbehar	TCPC Dhaluabari	Leather	86	77	9
		TCPC Guriahati	Tailoring & Knitting	82	82	0
5	Siliguri	TCPC, Thiknikata	Cotton & Wool Weaving	80	18	62
6	Howrah	TCPC, Domjur	Tailoring	78	41	37
		TCPC, Domjur	Leather	67	44	23
		TCPC, Kona	Gloves	78	53	25
7	Basirhat Nazat, North 24 Parganas	TCPC, Baduria	Mat making	58	58	0
8	Bankura	Bankura Centre	Leather	95	95	0
		Barjora	textile	119	79	40
		Sonamukhi	Tailoring	87	55	32
9	Jalpaiguri	Samuktala	Tailoring	100	80	20
		Kamakhyaguri	Weaving	100	57	43
		Alipurduar	Carpentry	69	20	49
10	Purulia	Purulia	Leather	61	39	22
11	Birbhum	Birbhum, Abdardanga	Leather	86	43	43
12	South 24 Parganas	Narendrapur	Tailoring	97	50	47
		Sonarpur	leather	100	53	47
		Jamtola	Carpentry	100	97	3
		Diamond Harbour	Tailoring	81	40	41
		Baharu	Tailoring	100	70	30
13	Uttar Dinajpur	Baghon	Spinning & Weaving	80	63	17
		Islampur	Carpentry	58	33	25
			Total	**2073**	**1383**	**690**

Source: Records of Directorate

Appendix 4.9

(Refer paragraph 4.10.3, page 122)

Age-wise analysis of outstanding Utilisation Certificates as of March 2012 against grants paid during 2007-12

(Rupees in lakh)

Sl	Name of the Schemes	2007-08		2008-09		2009-10		2010-11		2011-12		2007-12	
		Funds released	UC pending	Funds released	UC pending	Funds released	UC pending	Funds released	UC pending	Funds released	UC pending	Funds released	UC pending
1	SC Hostel Grant	1929.52	377.43	2278.21	425.42	2151.78	394.84	2752.78	449.28	2962.85	1278.25	**12075.14**	**2925.22**
2	ST Hostel Grant	1824.44	943.70	1513.73	73.44	2107.15	627.77	2550.27	720.13	2566.05	1110.47	**10561.64**	**3475.51**
3	SC Maintenance charges	568.51	395.02	569.68	379.56	566.87	399.41	844.87	589.88	916.55	802.90	**3466.48**	**2566.77**
4	ST Maintenance Charges	809.40	602.04	956.96	696.70	1056.21	748.78	1245.20	906.37	1362.36	1105.95	**5430.13**	**4059.84**
5	SC Post Matric Scholarship	4034.03	3882.02	7125.28	6908.15	6781.13	6495.93	5729.09	5458.92	14937.70	14551.65	**38607.23**	**37296.67**
6	ST Post Matric Scholarship	531.78	520.55	1850.6	1820.25	1368.63	1352.77	1164.22	1122.09	2453.77	2838.34	**7369.00**	**7654.00**
7	OBC Post Matric Scholarship	82.66	70.47	224.86	168.09	663.76	590.85	616.50	548.71	0	0	**1587.78**	**1378.12**
8	PMS Unclean Occupation	13.98	8.62	38.81	30.77	33.96	25.21	43.03	38.29	10.39	7.49	**140.17**	**110.38**
9	ST Old Age Pension Scheme	5979.27	5430.44	6375.61	5816.72	9576.99	8685.27	9534.33	8642.49	10190.01	9264.52	**41656.21**	**37839.44**
10	SCA- SCP	256.94	56.05	348.88	130.86	437.59	200.55	485.99	151.98	367.85	328.58	**1897.25**	**868.02**
11	SCA-TSP	435.14	163.62	535.52	87.43	922.65	310.59	531.06	353.36	413.20	345.06	**2837.57**	**1260.06**
12	Article 275 (i)	1608.79	692.09	1209.42	468.76	3703.25	2344.36	2146.34	1219.38	2547.48	2407.28	**11215.28**	**7131.87**
	Total	**18074.46**	**13142.05**	**23027.56**	**17006.15**	**29369.97**	**22176.33**	**27643.68**	**20200.88**	**38728.21**	**34040.49**	**136843.88**	**106565.90**

(Source: Information collected from offices in 16 districts)

Abbreviations used in the report

Abbreviations	Full forms
ACDPO	Assistant Child Development Project Officer
AAP	Annual Action Plan
AH	Anganwadi Helper
ANM	Auxiliary Nursing Midwife
APL	Above Poverty Line
ASHA	Accredited Social Health Activists
AW	Anganwadi Centre
AWH	Anganwadi Helper
AWTC	Anganwadi Training Centre
AWW	Anganwadi Worker
BCW	Backward Classes Welfare
BDPL	Below Double the Below Poverty Line
BDTW	Big diameter deep tubewell
BPCH	B C Roy Polio Clinic and Hospital for Crippled Children
BPHC	Block Primary Health Centre
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
BSKP	Bangla Swanirbhar Karmasansthan Prakalpa
CCE	Continuous and Comprehensive Evaluation
CCO	Chief Controlling Officer
CDD	Central Drilling Division
CDPO	Child Development Project Officer
CMOH	Chief Medical Officer of Health
CPS	Coastal Police Station
CRI	Cultural Research Institute
CSS	Centrally Sponsored Scheme /Coastal Security Scheme
DAT	Diagnostic Achievement Test
DDO	Drawing and Disbursing Officer
DFID	Department for International Development, UK
DG & IGP	Director General and Inspector General of Police
DGFES	Director General of West Bengal Fire & Emergency Services
DHS	Director of Health Services
DI	District Inspector
DISE	District Information System for Education
DNO	District Nodal Officer
DPC	District Programme Coordinator / District Planning Committee
DPO	District Programme Officer
DPP	District Perspective Plan
DPSC	District Primary School Council
EE	Executive Engineer
EE	External Evaluation
EMRS	Eklavya Model Residential School
F & ES	Fire and Emergency Services
FCI	Food Corporation of India
FNB	Food and Nutrition Board
GoI	Government Of India
GP	Gram Panchayat
GRS	Gram Rozgar Sahayaks
GRSE	Garden Reach Shipbuilders & Engineers Limited
H&FW	Health & Family Welfare Department
HH	House Hold

HLEC	High Level Empowered Committee
HSDI	Health System Development Initiative
I & CA	Information and Cultural Affairs
IA-	Implementing Agency
ICARE	Integrated Cancer Alleviation & Research
ICDS	Integrated Child Development Services
IEC	Information, Education and Communication
IEC	Information Education and Communication
IMR	Infant Mortality Rate
L& LR	Land and Land Reforms
LHV	Lady Health Visitor
MB	Measurement Book
MGNREGS	Mahatama Gandhi National Rural Employment Guarantee Scheme
MLD	Million Litre per Day
MLTC	Middle Level Training Centre
MMR	Maternal Mortality Ratio
MoRD	Ministry of Rural Development
MPR	Monthly Progress Report
MSVP	Medical Superintendent cum Vice Principal
MZP	Malda Zilla Parishad
NCTE	National Council for Teachers' Education
NGO	Non-Government Organisation
NIOS	National Institute of Open Schooling
NIPCCD	National Institute of Public Co-operation and Child Development
NMD	Northern Mechanical Division
NMR	Neonatal Mortality Rate
NREGA	National Rural Employment Guarantee Act
NSCFDC	National Scheduled Castes Finance and Development Corporation
NSTFDC	National Scheduled Tribes Finance and Development Corporation
OBC	Other Backward Classes
P&RDD	Panchayat and Rural Development Department
PAC	Public Accounts Committee
PBAKOSP	Paschim Banga Adibasi Kalyan- O- Shiksha Parshad
PBSSM	Paschim Banga Sarva Shiksha Mission
PD	Project Director
PGIPS	Dr. B. C. Roy Post Graduate Institute of Pediatric Sciences
PHC	Primary Health Centre
PHED	Public Health Engineering Department
PIC	Project Implementation Committee
PO	Programme Officer
PODWO	Project Officer-cum-District Welfare Officers
PRI	Panchayati Raj Institution
PSE	Pre-school education
PTG	Particularly vulnerable Tribal Groups
PTTI	Primary Teacher Training Institute
QCL	Quality Control Laboratory
RF	Revolving Fund
RLI	River Lift Irrigation
SC	Scheduled Caste
SC	Schedule Caste
SCA	Special Central Assistance
SCP	Special Component Plan
SEGC	State Employment Guarantee Council

SGRY	Sampoorna Grameen Rojgar Yojana
SHG	Self-help Group
SIDCL	Sunderban Infrastructure Development Corporation Limited
SIPRD	State Institute of Panchayat and Rural Development
SLBC	State Level Bankers' Committee
SNP	Supplementary Nutrition Programme
SoE	Statements of Expenditure
SRSWOR	Simple Random Sampling Without Replacement
SSA	Sarva Shiksha Abhiyan
ST	Scheduled Tribe
ST	Schedule Tribe
TCPC	Training-cum-Production centre
ULB	Urban Local Body
VMC	Vigilance and Monitoring Committee
WBBCDFC	West Bengal Backward Classes Development and Finance Corporation
WBBPE	West Bengal Board of Primary Education
WBIDC	West Bengal Industrial Infrastructure Development Corporation
WBLR	West Bengal Land and Land Reforms
WBNP	Wheat / Rice Based Nutrition Programme
WBREGS	West Bengal Rural Employment Guarantee Scheme
WBSCSTDFC	West Bengal SC and ST Development and Finance Corporation
WBSPHCL	West Bengal State Police Housing Corporation Limited
WBTR	West Bengal Treasury Rules
WTP	Water Treatment Plant
ZP	Zilla Parishad
ZP	Zilla Parishad

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