



सत्यमेव जयते

# Report of the Comptroller and Auditor General of India

## Compliance Audit for the year ended March 2020



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



Government of West Bengal  
Report No. 5 of 2021



**Report of the  
Comptroller and Auditor General of India**

**Compliance Audit**

**For the year ended March 2020**

**Government of West Bengal  
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## **Preface**

This Compliance Audit Report for the year ended March 2020 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India for being laid before the Legislative Assembly of West Bengal.

This Report contains significant results of Detailed Compliance Audit on certain topics as well as individual paragraphs arising out of Compliance Audit of Departments and its functionaries of the Government of West Bengal.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2019-20 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2019-20 have also been included wherever necessary.

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



# **Chapter 1**

## **Overview**



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## Chapter 1: Overview

### 1 Introduction

This Report covers matters arising out of the Compliance Audit of some State Government Departments and their Autonomous Bodies. The primary purpose of this Report is to bring to the notice of the Legislature the important results of audit. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations contributing to better governance.

The Report has been organised in three chapters as under:

- **Chapter 1** contains the profile of the Auditee Departments with a brief profile of the receipt/ expenditure for the last five years, the authority for audit, audit jurisdiction, planning and conduct of audit, response of the Government to various audit products, namely Inspection Reports, Draft Paragraphs/ Detailed Compliance Audit Paragraphs, follow up action on Audit Reports, *etc.*, and Significant Audit observations included in this Audit Report.
- **Chapter 2** of this Report contains observations relating to five Detailed Compliance Audit paragraphs on (i) Delivery of Health Care Services in selected District Hospitals, (ii) Working of West Bengal Building & Other Construction Workers' Welfare Board, (iii) Functioning of *Krishak Bazars* in West Bengal, (iv) Adequacy (sufficiency, assessment of quality) of Working Women's Hostels and (v) Construction and Functioning of Hostels under School Education, Backward Classes Welfare and Tribal Development Departments.
- **Chapter 3** of this Report contains individual Draft Paragraphs relating to Compliance Audits.

### 1.2 Profile of the Auditee Departments and Audit Universe

D) As per the Budget Publication, the Government of West Bengal releases 77 grants, of which 56 are active<sup>1</sup>, related to its various departments. The audit universe under the office of the Principal Accountant General (Audit-I), West Bengal (PAG), comprises 3,333 units of various levels related to 34 Grants. There are 32 Departments under audit jurisdiction of PAG (Audit-I), West Bengal. It also includes 120 bodies/ authorities which are either substantially financed from the Consolidated Fund of the State or audit of which has been entrusted by the Government under various sections of the Comptroller & Auditor General's (CAG's) DPC (Duties, Powers and Conditions of Service) Act, 1971. List of Departments and Autonomous Bodies/ Authorities/ Corporations under the audit jurisdiction of the office of the Principal Accountant General (Audit-I), West Bengal is shown in *Appendix 1.1*.

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<sup>1</sup> Against the remaining 21 grants there was no budgetary allocation

Trend of expenditure in major Departments under the audit jurisdiction of the office of the Principal Accountant General (Audit-I), West Bengal during 2015-20 is shown in **Table 1.1**.

**Table 1.1: Trend of expenditure of Departments with annual expenditure exceeding ₹ 100 crore**  
(₹ in crore)

Name of the Department	2015-16	2016-17	2017-18	2018-19	2019-20
Agriculture	2,113.20	1,649.40	1,705.16	6,080.13	3046.24
Agricultural Marketing	159.37	107.00	117.20	198.36	131.70
Animal Resources Development	601.68	666.63	672.14	730.25	654.31
Backward Classes Welfare	1,484.31	1,068.11	1,664.12	1,755.41	557.64
Cooperation	399.52	492.49	352.38	333.25	433.06
Correctional Administration	197.95	232.73	270.66	327.81	339.19
Finance	57,860.49	53,899.43	68,868.68	92,973.76	91,309.92
Fisheries	284.15	287.17	311.41	155.71	243.95
Food & Supplies	3,958.69	8,156.28	9,316.91	10,971.79	7,193.13
Health and Family Welfare	7,727.98	8,124.24	8,772.55	9,560.69	10,734.22
Higher Education	2,661.69	2,996.61	3,024.43	3,638.28	3,570.42
Home and Hill Affairs	6,160.27	6,639.84	6,789.94	7,994.64	9,167.02
Irrigation & Waterways	1,503.76	1,720.01	1,716.09	1,966.88	1,856.68
Judicial	533.17	620.01	630.85	818.57	807.76
Labour	652.11	753.50	841.86	820.43	821.67
Mass Education Extension & Library Services	241.25	277.99	249.75	279.85	235.19
Minority Affairs & Madrasah Education	1,814.35	1,579.78	2,035.40	2,896.44	2,647.05
North Bengal Development	450.91	423.02	503.72	680.37	461.60
Panchayats & Rural Development	16,975.89	14,988.96	21,001.77	19,055.96	18,828.66
Planning, Statistics and Programme Monitoring	385.38	370.78	395.88	281.53	251.30
School Education	16,833.02	18,599.25	20,103.68	23,017.59	26,720.35
Self Help Groups & Self Employment	455.17	450.15	612.22	505.86	683.56
Sunderban Affairs	286.12	300.91	326.76	511.20	406.95
Technical Education, Training & Skill Development	622.37	699.19	480.54	782.75	675.49
Tribal Development	494.26	588.67	562.96	706.73	572.83
Water Resources Investigation & Development	1,035.52	962.49	922.87	1,054.93	1,008.27
Women and Child Development and Social Welfare	3,644.86	3,966.39	4,293.77	6,021.09	9,654.02
Others <sup>2</sup>	852.71	1,153.19	960.04	1,255.24	519.55
<b>Total</b>	<b>1,30,390.15</b>	<b>1,31,774.22</b>	<b>1,57,503.74</b>	<b>1,95,375.50</b>	<b>1,93,531.73</b>

Source: Sub-Head Accounts and Appropriation Accounts 2015-16 to 2019-20.

II) Under receipt audit (tax revenue), there are 500 auditable units under Finance Department. Details of the actual receipts in respect of the tax revenue raised during the period 2015-16 to 2019-20 are given in **Table 1.2** below:

**Table 1.2: Details of the actual receipts in respect of the tax revenue raised during the period 2015-16 to 2019-20**  
(₹ in crore)

Sl. No.	Heads of Revenue	2015-16	2016-17	2017-18	2018-19	2019-20
1.	State Goods & Service Tax	0.00	0.00	14,963.74	27,067.00	27,308.00
2	Taxes on Agricultural Income	7.85	6.57	7.14	0.92	0.65

<sup>2</sup> Others include Chief Minister's Office, Consumer Affairs Department, Council of Ministers, Food Processing Industries & Horticulture Department, Law Department, Paschimanchal Unnayan Affairs Department and Youth Services & Sports Department.

Sl. No.	Heads of Revenue	2015-16	2016-17	2017-18	2018-19	2019-20
3	Taxes on Professions, Trade, Calling & Employment	485.50	509.09	529.20	560.78	588.72
4	Stamp & Registration Fees	4,174.97	4,382.73	5,260.77	5,620.01	6,025.79
5	State Excise	4,015.12	5,226.16	9,340.05	10,622.45	11,232.29
6	Central Sales Tax	1,899.37	2,436.13	1,036.94	705.48	387.10
7	State Sales Tax	6,877.46	7,231.33	5,754.12	6,971.38	6,890.42
8	West Bengal Value Added Tax	17,273.27	18,315.16	6,209.55	136.15	-116.35
9	Taxes & Duties on Electricity	2,091.63	1,318.87	2,333.55	610.06	369.42
	<b>Total</b>	<b>36,825.17</b>	<b>39,426.04</b>	<b>45,435.06</b>	<b>52,294.23</b>	<b>52,686.04</b>

Source: Finance Accounts of the respective year

Regarding non-tax revenue, details of the actual receipts raised during the period 2015-16 to 2019-20 are given in **Table 1.3** below:

**Table 1.3: Details of the actual receipts in respect of non-tax revenue raised during the period 2015-16 to 2019-20** (₹ in crore)

Sl. No.	Department	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Agriculture	43.93	42.80	47.19	45.30	41.86
2	Animal Resources Development	4.05	4.03	8.81	2.99	2.76
3	Cooperation	8.49	8.46	10.05	8.53	7.68
4	Fisheries	1.81	1.60	8.02	5.40	1.14
5	Food & Supplies	11.55	28.57	17.33	43.55	43.73
6	Health and Family Welfare	112.45	134.79	210.48	261.80	243.91
7	Higher Education	37.37	37.41	41.92	38.77	39.12
8	Home and Hill Affairs	104.93	150.75	187.19	254.55	181.94
9	Irrigation & Waterways	25.64	24.92	26.19	34.44	30.80
10	Labour	13.58	8.56	6.03	23.52	8.23
11	Panchayats & Rural Development	1.76	1.56	4.33	0.15	0.03
12	School Education#	2.28	122.75	7.73	4.78	2.87
13	Youth Services & Sports	10.93	9.76	11.00	12.18	12.50
14	Technical Education, Training & Skill Development	4.10	3.98	4.53	4.56	4.04
15	Women and Child Development and Social Welfare	44.69	2.73	3.73	1.41	0.10
<b>Total</b>		<b>427.56</b>	<b>582.67</b>	<b>594.53</b>	<b>741.93</b>	<b>620.71</b>

Source: Finance Accounts of the respective year. # School Education includes 0202-01-General Education-101-Elementary Education and 102-Secondary Education

**Note 1:** Non-tax receipts which are depicted Department-wise in Finance Accounts, have been considered in Table 1.3. Consequently non-tax receipts of Agricultural Marketing, Backward Classes Welfare, Consumer Affairs, Correctional Administration, Finance, Food Processing Industries & Horticulture, Judicial, Law, Mass Education Extension & Library Services, Minority Affairs & Madrasah Education, North Bengal Development, Paschimanchal Unnayan Affairs, Planning, Statistics and Programme Monitoring, Self-Help Groups & Self Employment, Sunderban Affairs, Tribal Development and Water Resources Investigation & Development Departments could not be depicted here.

**Note 2:** Non-tax receipts like interest receipts, dividends, stationery & printing, other administrative services, contribution & recoveries towards pension and others retirement benefits, miscellaneous general services and petroleum, could not be segregated Department-wise from Finance Accounts, so these have not been considered in Table 1.3.

### 1.3 Authority for audit

Authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the CAG's (Duties, Powers & Conditions of Service) Act, 1971 (DPC Act). CAG conducts audit of expenditure of State Government

Departments under Section<sup>3</sup> 13 of the CAG's DPC Act. CAG is the sole auditor in respect of Autonomous Bodies, which are audited under sections 19 (2), 19 (3)<sup>4</sup> and 20 (1)<sup>5</sup> of the DPC Act. In addition, CAG also conducts audit of other Autonomous Bodies which are substantially financed by the Government under Section<sup>6</sup> 14 of DPC Act. Section 16 of the CAG's DPC Act authorises CAG to audit all receipts (both revenue and capital) of the Government of India and of Government of each state and of each Union territory having a legislative assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed. Principles and methodologies for various audits are prescribed in the Regulations on Audit & Accounts, 2007 and Auditing Standards issued by the Indian Audit & Accounts Department.

#### **1.4 Planning and conduct of Audit**

Compliance Audits are conducted as per the Annual Audit Plan (AAP). Units for Compliance Audit are selected on the basis of risk assessment of the Apex units, Audit Units and Implementing Agencies involving matters of financial significance, social relevance, internal control systems, past instances of defalcation, misappropriation, embezzlement, *etc.*, as well as findings of previous Audit Reports.

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. Detailed Compliance Audit paragraphs are prepared on issues of significance, selection of issues are done following the analogy explained above.

Formal replies furnished by Departments are carefully considered while finalising the materials for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

#### **1.5 Lack of response of Government to Audit**

##### *Response of the Government to Inspection Reports*

Principal Accountant General (Audit-I), West Bengal, conducts audit of Government Departments to check for compliance to rules and regulations in transactions and to verify the regularity in maintenance of important accounting and other records as per the prescribed rules and procedures. After these audits, Inspection Reports (IRs) are issued to the Heads of Offices inspected with copies to the next higher authorities. Important irregularities and other points

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<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government.

<sup>6</sup> 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.

detected during inspection, which are not settled on the spot, find place in IRs. Serious irregularities are brought to the notice of the Government by the Office of the PAG.

As per the Regulations on Audit & Accounts, 2007, the Officer in charge of the auditee entity shall send the reply to an Inspection Report (IR) within four weeks of its receipt. On intimation of any serious irregularity by Audit, the Government shall undertake *prima facie* verification of facts and send a preliminary report to Audit confirming or denying facts within six weeks of receipt of intimation. Where the fact of major irregularity is not denied by the Government in the preliminary report, the Government shall further send a detailed report to Audit within three months of preliminary report indicating the remedial action taken to prevent recurrence and action taken against those responsible for the lapse.

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

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

Inspection Reports issued up to March 2020 relating to 276 offices under four departments<sup>7</sup> showed that 1,242 paragraphs relating to 425 IRs remained outstanding to the end of March 2021. Department-wise and year-wise break-up of the outstanding IRs and Paragraphs are detailed in *Appendix 1.2*.

The unsettled IRs contained 150 paragraphs involving serious irregularities like theft, defalcation, misappropriation, *etc.*, of Government money, loss of revenue and shortages, losses not recovered/ written off amounting ₹ 182.26 crore. The Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

**Table 1.4: Analysis of outstanding paragraphs on serious irregularities**  
(₹ in lakh)

Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
	Paragraphs	Amount	Paragraphs	Amount	Paragraphs	Amount	Paragraphs	Amount
Agricultural Marketing	00	0.00	08	1,396.82	00	0.00	08	1,396.82
Higher Education	08	181.40	30	319.75	01	0.00	39	501.15
Irrigation & Waterways	02	12.54	52	1,746.00	01	103.07	55	1,861.61
Labour	02	1.09	42	14,465.37	04	0.34	48	14,466.80
<b>Total</b>	<b>12</b>	<b>195.03</b>	<b>132</b>	<b>17,927.94</b>	<b>06</b>	<b>103.41</b>	<b>150</b>	<b>18,226.38</b>

Source: Inspection Reports

Audit Committees, comprising of the Principal Secretary/ Secretary of the administrative departments and representatives of the Finance Department and

<sup>7</sup> Agriculture Department; Higher Education Department; Irrigation & Waterways Department and Labour Department.

Audit, were formed in 17 out of 32 Departments under purview of Principal Accountant General (Audit-I), West Bengal office for expeditious settlement of outstanding Inspection Reports/ Paragraphs. Audit Committees were not formed by the remaining 15 Departments<sup>8</sup> under this Office. Of the 17 Departments where Audit Committees were formed, only one meeting was held by one<sup>9</sup> Department during April 2019 to March 2020, wherein 10 paragraphs were discussed without settlement of any IR. Though the remaining 16 Departments had Audit Committees, they did not hold any meeting during this period.

It is recommended that Government should ensure that a procedure is put in place for (i) action against officials failing to send replies to IRs/ paragraphs as per the prescribed time schedule, (ii) recovery of losses/ outstanding advances/ overpayments, *etc.* in a time-bound manner and (iii) holding at least one meeting of each Audit Committee every quarter.

### **1.6 Response of Departments to Draft Audit Paragraphs and Detailed Compliance Audit Paragraphs**

Regulations on Audit & Accounts, 2007 stipulate that responses to Draft Audit Paragraphs proposed for inclusion in the Report of the Comptroller & Auditor General of India should be sent within six weeks<sup>10</sup>.

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

Draft Paragraphs and Detailed Compliance Audit Paragraphs proposed for inclusion in this Report were forwarded to the Principal Secretaries/ Secretaries of the concerned Departments and to the Finance Department between June 2021 and September 2021 through Official/ Demi-official letters addressed to them by name. The concerned Department/ Directorate had sent reply to five (in respect of one Detailed Compliance Audit, one out of two Departments involved, had submitted the reply) out of the 30 Draft Paragraphs/ Detailed Compliance Audit Paragraphs featured in Audit Report. This apart, Swasthya Sathi Samiti (Samiti) and West Bengal State Rural Development Agency (WBSRDA) have submitted replies pertaining to three individual draft paragraphs.

Responses of Departments/ Directorates/ Samiti/ WBSRDA as well as the replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

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<sup>8</sup> *Mass Education & Extension & Library Services, Self Help Group & Self Employment, Tribal Development, North Bengal Development, Paschimanchal Unnayan Affairs and Sunderban Affairs, Agriculture, Agricultural Marketing, Animal Resources Development, Food Processing Industries and Horticulture, Fisheries, Consumer Affairs, Cooperation, Irrigation & Waterways and Water Resources Investigation & Development Departments*

<sup>9</sup> *Health & Family Welfare Department*

<sup>10</sup> *State Government's Finance (Budget) Department, in its order dated June 1982, however, directed all the Departments to submit their responses to proposed Draft Paragraphs within one month.*

## 1.7 Follow-up on Audit Reports

Audit Report (AR) for the year 2015-16, which was submitted to the Governor in February 2017, was laid on the floor of the State Legislature in March 2018, while the AR for the year 2016-17 was laid in July 2019. ARs for the years 2017-18 and 2018-19 are yet to be laid on the floor of the State Legislative Assembly (September 2021). A mechanism to ensure promptness in tabling of Audit Reports should be put in place.

After tabling of the Reports of the CAG 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 CAG's Audit Reports on the Government of West Bengal, between 2008-09 and 2016-17, showed that replies relating to 384 paragraphs involving 32 Departments (excluding omnibus paragraphs involving a number of Departments) remained outstanding as of March 2021 (*Appendix 1.3*). Out of 384 paragraphs, 34 paragraphs pertaining to 2008-09 to 2016-17 were selected for discussion by the Public Accounts Committee (PAC)/ Committee on Public Undertakings (COPU).

As stipulated in the Rules of Procedure of the PAC and the Committee on Public Undertakings (COPU), Administrative Departments were required to take suitable action on recommendations made in the Reports of PAC/ COPU presented to the State Legislature and submit comments on the action taken or proposed to be taken on those recommendations within three months.

Action Taken Notes on 51 paragraphs contained in 30 Reports of the PAC/ COPU, presented to the Legislature between 1991-92 and 2018-19, had not been submitted by 12 Departments to the Legislative Assembly as of March 2021. These Reports of the PAC/ COPU had suggested recovery, disciplinary action, *etc.* A significant case is elaborated in *Appendix 1.4*.

Action taken by administrative Departments on the recommendations of the PAC/ COPU were, however, found to be inadequate and wanting.

## 1.8 Significant Audit Observations in this Report

The present Report contains five Detailed Compliance Audit Paragraphs and twenty five Draft Paragraphs arising out of Compliance Audit.

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

### Detailed Compliance Audit Paragraphs

#### *Delivery of Health Care Services in selected District Hospitals*

District Hospital is secondary level referral hospital responsible for catering the health-care needs of a district. Its objective is to provide comprehensive secondary health care services to the people in the district at an acceptable level of quality and being responsive and sensitive to the needs of people and referring centres. Every district is expected to have a district hospital, with varying bed strength depending on the size, terrain and population of the district. District Hospital should be in a position to provide all basic specialty services and should aim to develop super-specialty services gradually. At present, there

are 17 district hospitals (excluding MCHs and newly upgraded district hospitals) for 23 districts of the State, which are providing preventive, promotive and curative healthcare services to the population, as secondary health care hospitals.

At the State level, the Directorate of Health Services (DHS), which functions under the Health & Family Welfare (H&FW) Department, is overall responsible for functioning of various level of health care facilities including the District Hospitals. At the district level, the Medical Superintendent of the District Hospital, under the Chief Medical Officer of Health (CMOH), of the district is responsible for functioning of District hospitals. Under the National Health Mission, which is implemented in Society mode, the Executive Committee of the State Health Society (SHS) is headed by the Principal Secretary, Health and Family Welfare Department who is assisted by Mission Director, NRHM. At the district level, the Executive Committee of District Health Society (DHS) is headed by Chief Medical Officer Health (CMOH).

A Detailed Compliance Audit was undertaken on Delivery of Health Care Services in selected District Hospitals. The main objective of this Detailed Compliance Audit was to examine whether provisions for line services (such as Out Patient Department, In Patient Department, Intensive care unit, Operation Theater, maternity services, *etc.*) as well as support & auxiliary services (*viz.*, diagnostic, diet, bio-medical waste management, *etc.*) conformed to standards introduced by Indian Public Health Standards (IPHS). Audit also attempted to assess whether availability of resources of the District Hospitals (*viz.*, drug, equipment, manpower *etc.*) was in consonance with the relevant norms and standards.

The audit scope of this DCA covered public health facilities of three selected District Hospitals (namely Balurghat District Hospital, Suri District Hospital and Jhargram District Hospital) primarily covering a five years' period starting from 2014-15, with observations on crucial aspects updated for 2019-20 and 2020-21. Selection of district hospitals was done using sampling techniques from stratified lists prepared after giving weightage to bed-strength, load of IPD & OPD patients and expenditure incurred. Apart from these three DHs, audit examination also encompassed records maintained at the H&FW Department and DHS. State Project Management Unit (SPMU) of NHM and Chief Medical Officers Health (CMOsH) of three Districts (namely Dakshin Dinajpur, Birbhum and Jhargram), were also covered in review.

#### ***Planning and budgeting:***

- H&FW Department neither prescribed its own norms nor expressly followed the norms/ standards suggested in IPHS by the Government of India in respect of resources and services for district hospitals. The relevant norms of IPHS was not expressly adopted either. Absence of attainable norms compounded by non-preparation of any District Health Action Plans resulted in non-identification of gap in respect of facilities/ infrastructure. Therefore, locally felt needs were not duly reflected in the Programme Implementation Plan under NHM with a concomitant adverse impact on the availability of resources and service provisioning.

**Line Services:**

- Functioning of Out Patient Department (OPD) was affected by inadequate number of doctors; on a number of occasion OPDs were not held on scheduled dates. Some OPDs were not even functional for want of doctors. Patient satisfaction surveys on OPD services were not conducted properly; neither were adequate efforts made to identify and address the deficiencies for improvement.
- In the three test-checked District Hospitals, five out of 13 essential Indoor Patient Services in IPD wards were not available while almost none of the 18 super specialty services, excepting two, was in existence. As regards essential and crucial IPD services, Suri DH had its CCU non-functional from October 2019 to February 2020. Acute shortage of trained manpower, drugs, equipment, *etc.*, were noticed in CCU, Emergency and Operation Theatre services provided by the selected DHs. Surgical safety was compromised by not complying to pre and post-surgical checklist.
- In post natal care, a large number of mothers were discharged within 48 hours of delivery ignoring inherent risk of developing complications. Many labour room drugs were not in stock. A number of instances were noticed where deaths of mothers were not reviewed. Available Maternal Death Review (MDR) showed gaps at DH levels labour room facilities leading to fatalities of mothers. As gaps were never plugged, MDR served no meaningful purpose. Child Death Reviews showed a number of deaths were preventable. Lack of minimal respiratory support in Jhargram DH continued to be a matter of concern as it factored in child death.

**Availability of resources:**

- In absence of Drug and Therapeutic Committees, there existed no drug formulary and drug procurement plan. As a result, there were instances like large number of essential drugs not being procured or remaining out of stock. This would have led to significant out-of-pocket expenditure being burdened on the patients, especially the poor. Moreover, alarming instances were noticed where non-standard and expired drugs were administered to patients representing serious laxity in control mechanism. Storage condition of drugs also called for special attention.
- Inventory of equipment was not properly maintained in the test-checked DHs. There were acute shortage of Eye, ENT and Endoscopy equipment compared to normative requirement envisaged by IPHS. Moreover, anomaly in stock and physical existence of equipment were observed by Audit.
- There was no definite sanctioned strength devised for the DHs, though conflicting data were available with the Department and the test-checked District Hospitals. However, there were acute shortage in the cadres of Medical Officer and Nursing Staff. Evidently, the H&FW Department was not in a position to frame any time bound plan for filling up the vacancies. The test-checked DHs having 850 beds in average, exhibited acute shortage of man power even against normative strength of manpower envisaged in IPHS for a 500-bedded DH. Prospect of delivery of specialty/ super specialty services at district level remains remote as 15 *per cent* of sanctioned Human Resources for Specialty/ Super Specialty services was posted in Balurghat DH.

- There was sub-optimal and inefficient utilisation of infrastructure. Even after commencement of delivery of service, the DH authorities could not utilise the huge infrastructure created for the SSHs, non-posting of human resources being the main attributable factor. Though there had been substantial increase in sanctioned bed strength (by 92 to 116 *per cent*), the same could not be translated into equivalent increase in functional beds in two test-checked District Hospitals. A large portion of newly created civil infrastructure and procured furniture/ fixtures for super specialty hospitals have been lying idle. This apart, as super specialty services could not be operationalised, a number of costly and sophisticated equipment supplied for Super Specialty Hospitals lied packed for years. Pipeline Supply of Medical Gases could not be operationalized creating hindrance in delivery of proper health care services to patients' Liquid waste was irregularly discharged in Balurghat DH in absence of proper drainage system.

***Support and auxiliary services:***

- Wide range of IPHS-stipulated essential diagnostic services were not available in the DHs. A number of essential X-Ray machines to ensure delivery of desired radiology services in a district hospital were not in service. The available machines were also sub-optimally utilized leading to inordinately high Turnaround Time (TAT). Some essential radiological tests were not available in the DHs. Up to 78 *per cent* of essential laboratory equipment were either not available or acutely short of required number. Instances were observed where laboratory test results, when cross-verified externally, were proved erroneous.
- Not only the cleanliness and hygiene of the kitchen site was ill maintained, sub-standard quality of food was served, and that too in insufficient quantity, by the private contractors outsourced by DHs. There was no monitoring on part of the DHs, which allowed the private contractors to continue with such unacceptable service violating norms of diet services. Other fossil fuels were used for cooking instead of LPG.
- No inventory of linens was maintained in Balurghat DH, whereabouts of linens were not known in Balurghat and Jhargram DHs. Significant quantity of hospital linens was missing in Suri DH. Audit observed systemic lacunae in regular change and washing of bed linens. None of the DHs followed the process of disinfection and sluicing of linens before handing over linens to the outsourced contractors for laundry service. The private contractors were allowed to use hospital infrastructure and resources like water, electricity, *etc.*, in Balurghat and Jhargram DH without any provision of the same in, agreement.
- Balurghat DH and Suri DH were operating with inadequate/ partial authorisation of West Bengal Pollution Control Board. Category wise accounting of Bio-Medical Waste (BMW) generation at source was not done in Balurghat DH. Untreated BMW, in contravention to rules, remained stored in Balurghat and Jhargram DH for more than 48 hours. Instances of irregular segregation and mixing of BMW with municipal solid waste were noticed in Balurghat and Jhargram DH. Liquid BMW were found to be discharged without treatment leaving substantial scope of spread of contamination. Discharge was not even through a proper drainage system in Balurghat DH

which involved risk of outbreak of infection. Monitoring of management, as found in Balurghat DH, was grossly deficient.

**Monitoring and regulatory system:**

- Norms of National Quality Assurance Scheme guidelines were not adhered to by Balurghat DH leading to failure of the DH in independent quality assessment of services. Suri DH also had conducted only two internal assessments. Key Performance Indicators (KPIs) were not discussed and analysed to assess performance in Balurghat and Jhargram DH. Internal and Medical audits were never carried out, neither was death audit, other than maternal and neo-natal deaths.

(Paragraph 2.1)

**Working of West Bengal Building & Other Construction Workers' Welfare Board**

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Act) to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. Under the Act, State Governments were to constitute the Building and Other Construction Workers' Welfare Boards. To augment resources of the Building and Other Construction Workers' Welfare Boards through levy and collection of cess on the cost of construction incurred by employers, GoI also enacted (August 1996) Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act). Ministry of Labour, GoI notified (September 1996) the levy of cess at the rate of one *per cent* of the total cost of construction. For implementing provisions of the Cess Act, the Building and Other Construction Workers Welfare Cess Rules, 1998 (Cess Rules), was enacted (March 1998) by the GoI.

For implementation of the Act in the State Government of West Bengal (GoWB) framed (October 2004) the West Bengal Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2004 (Rules) and constituted (September 2005) the West Bengal Building and Other Construction Workers' Welfare Board (Board). The Board was to function under the Labour Department. In keeping with the provision of the Act and Rules, the Board constituted (January 2006) a fund namely the West Bengal Building and Other Construction Workers' Welfare Fund (BOCWFF) for grant of benefits to building and other construction workers and also for meeting its establishment/ operational expenses. Cess, as referred to above, was the major source of the BOCWFF.

A Detailed Compliance Audit on the working of the Board was undertaken, which was aimed to assess whether planning for implementation of schemes, assessment and collection of cess, facilities and privileges provided to the labourers, monitoring, *etc.*, were in compliance with the relevant acts and rules. This DCA was conducted between January and August 2021, records maintained in the offices of the Board, Kolkata and seven out of 68 Regional Labour Offices (RLO) in the State for the period from 2015-16 to 2019-20 were test-checked. Further, records of two municipal corporations, 11 Municipalities, two Zilla Parishads (ZPs) and two Development Authorities under the

jurisdiction of those seven selected RLOs were test-checked. The audit team also audited records of the office of the Directorate of Factories, WB.

***Planning:***

- State Advisory Committee (SAC) and the Board were essentially meant to strengthen the implementation mechanism. However, non-reconstitution of the SAC and the delayed reconstitution of the Board, shortfalls in holding meetings of the SAC/ Board, and even non-implementation of recommendations (both from operational and functional points of view) of the Board, threw poor light on the implementation of the Act and Rules.

***Assessment and collection of cess:***

- In the absence of well-functioning assessment mechanism, the comprehensive profile of construction works was not available. The Board was unaware as to the position of cess actually assessable/ realizable and had no control over the process of realisation of cess. As a consequence, instances of retention/ utilization of cess by test-checked auditees without remitting it to the Board leading to short receipt of cess of ₹ 20.59 crore came to notice. Possibility of more such cases of short-collection was also substantial as assessment mechanism was not working. All these construed to indicate that such lapses were affecting the collection of cess, adversely.

***Implementation of provisions of the Act and Rules:***

- Registration of establishments was abysmally low at only 419 during 2015-20. In the test-checked RLOs, there was no mechanism for registration of establishments. Registrations were done only when establishments applied for registration to these RLOs. Lack of interest among Government functionaries and Local Bodies was also an attributable reason for poor registration. It was a matter of concern that 68 *per cent* of the establishments inspected by Audit were functioning without registration.
- Veracity of the data on registered beneficiaries was also not vouchsafed in the absence of database with the Board. A sharp decline in registration under the Act during 2015-20 was contrary to the directive issued by the Hon'ble Supreme Court.
- Inspection of building and other construction sites were not given due priority. No targets were prescribed and only limited number of inspections were conducted. Audit, however, in course of joint physical verification, found issues affecting health and safety of workers.
- Beneficiary survey conducted by Audit disclosed that 95 *per cent* of the workers interviewed were not registered under the Act owing to lack of awareness. Consequently, they had no scope to avail benefits of the Act.
- None of the registered employers, under the test-checked RLOs, submitted the statutory intimation regarding the date of commencement and completion of any construction work. Penal provisions of the Act were, however, not invoked.
- Board is yet to implement crucial recommendations of the Parliamentary Standing Committee on Labour even after four years.
- All these shortcomings showed that there was substantial scope for improvement in the implementation scenario of the Act right from registration of establishments/ beneficiaries to the adoption of recommendations of the Standing Committee of the Lok Sabha.

**Implementation of welfare schemes:**

- State Government introduced (April 2017) the SSY 2017 scheme and included the construction workers under its ambit. The benefits under SSY were to be paid out of Cess fund only. However, with the advent of the scheme, the expenditure incurred in implementing schemes under the Act fell drastically by 84 *per cent* from ₹ 155.85 crore in 2017-18 to ₹ 25.16 crore in 2019-20. Discontinuation of some major components which had accounting for a larger part of benefit disbursed during 2015-17, was a matter of concern.
- Benefit schemes relating to other welfare measures, which were prescribed under the Act, for which ₹ 15.38 crore was disbursed in 2015-16, were discontinued from 2016-17 onwards. Components like loans and advances for house construction and payment of premium on account of Group Insurance scheme, though prescribed under the Act, were never implemented.
- All these, not only deprived the construction workers from the intended benefits of these schemes but also resulted in violation of connected provisions of the Act. Moreover, such non-implementation also contributed to accumulation of unspent scheme funds.

**Financial Management:**

- There was huge accumulation of fund in BOCWWF (including bank interest accrued thereon) registering an increase of 166 *per cent* during 2015-20 owing to non-implementation of various components of schemes envisaged under the Act and directives issued by the GoI as well as non-widening of beneficiary base.

**Human Resource Management:**

- The Board and its lower level functionaries were handicapped by shortage at various levels of inspecting cadre. Consequently, inspection and registration activities were impeded adversely affecting implementation of schemes under the Act.

**Monitoring and Internal Control Mechanism:**

- There existed no Internal Audit wing to watch over realisation of time barred cheques/ DDs, etc. Social Audit was not conducted though there was specific directive of the Hon'ble Supreme Court. Accounts of RLOs were not prepared; neither was the Report on functioning of the Board. All these indicated inadequate monitoring and internal control mechanism which calls for attention of the Government.

*(Paragraph 2.2)***Functioning of Krishak Bazars in West Bengal**

West Bengal is predominantly an agrarian state with varied agro-climatic conditions facilitating cultivation of a wide range of crops.

To facilitate better marketing of agriculture produce of the marginal farmers for more remunerative price and to ensure availability of quality produce at comparatively lower price to the consumer, Government of West Bengal (GoWB) decided (March 2012) to set up *Krishak Bazar* (KB) in each of the 341 blocks of the State with loan assistance from National Bank for Agriculture & Rural Development (NABARD) under Warehouse Infrastructure Fund (WIF)

scheme. The West Bengal State Agricultural Marketing Board (WBSAMB), a statutory body under Agricultural Marketing Department (AMD), was the nodal agency to implement these projects.

A Detailed Compliance Audit (DCA) was undertaken on functioning of KBs in West Bengal. The audit aimed to assess whether planning, execution and operationalization of *Krishak Bazars* were in consonance with the objective and modalities envisaged under the project reports and complied with West Bengal Agricultural Produce Marketing (Regulation) Act 1972 and Rules made thereunder. Apart from this, compliance to guidelines of the schemes under which the projects were funded (*e.g.*, RKVY, National Agriculture Market, RIDF, *etc.*) and orders brought out by the Agricultural Marketing (AM) Department was also examined.

Audit scrutinised records of Agriculture Department, Agricultural Marketing Department, West Bengal State Agriculture Marketing Board (WBSAMB or Board), which maintains records in respect of all the *Krishak Bazars* (KBs) in the State during February 2021 to August 2021. For detailed scrutiny and for ascertaining actual status of functioning of KBs, Zilla Regulated Market Committees (ZRMC) of six districts (Murshidabad, Birbhum, Purba Bardhaman, Nadia, Cooch Behar and Howrah) were also scrutinised in detail covering a period from 2015-16 to 2020-21.

***Feasibility study and project preparation:***

- Non-assigning of due importance to the feasibility study resulted in lack of interest among the targeted traders in shifting their business to the newly constructed *Krishak Bazars*. This led to non-utilisation of created assets on many occasions leading to non-achievement of objectives of setting up KBs.

***Market functionality and use of infrastructure:***

- Owing to deficient functioning of KBs and lack of interest among targeted local farmers, substantial number of newly created infrastructure remained unutilised since construction. Such unutilised infrastructure included large number of open sheds, auction halls, administrative buildings, *Krishak Sahayata Kendra* and most of the Weigh Bridges.
- Lack of demand of stalls were evident as only 43 *per cent* of constructed stalls were functioning. No bank, post office and ATM were set up in any test-checked KB, except Kalna-II & Rampurhat-I KBs though envisaged by the Government.
- In deviation from the core objective, all godowns constructed for storing agriculture produce of the marginal farmers, were leased out to the Food & Supplies (F&S) Department for storage of paddy/ rice against a token annual rent.
- Installation of weigh-bridge were ill-planned as almost all the weigh-bridges in test-checked KBs were never put to use due to design-demand mismatch.
- The operational KBs also fell short in terms of amenities like sufficient number of toilets, running water supply, availability of drinking water, *etc.* The aspect of management of waste was also neglected as there were instances of open littering of wastes in and around markets, overflowing of vats making the area reeking with foul smell.

***Non fulfilment of some other schematic targets:***

- There were instances of non-achievement of various scheme milestones. There were delays ranging from 51 days to 416 days in construction/ handing over of 67 per cent of KBs. Moreover, in violation of the project stipulation, no licences were issued to businessmen running businesses in the KBs of six districts (excepting two KBs in one district) as of July 2021 even after lapse of almost four to seven years. Such gross under-utilisation of infrastructure/ facilities also adversely affected the commercial viability of the KBs as only a miniscule proportion of projected revenue was actually generated in test-checked KBs.

***National Agriculture Market:***

- National Agriculture Market (e-NAM) was launched in April 2016 by the Government of India as a pan-India electronic trading portal. It aimed at integrating the existing Agricultural Produce Market Committee markets (APMC mandis) for creating a unified national market with pan India e-trading facility for agricultural commodities.
- In West Bengal, e-NAM started functioning in March 2018, and as of July 2021, out of 537 markets in the State, only 18 markets, of which nine were KBs, were found integrated with the e-NAM. Out of 53 KBs test-checked by Audit, five were covered under e-NAM.
- Functioning of these five test-checked KBs, in respect of various components under e-NAM, fell way short of the objectives envisaged, while substantial quantum of funds remained unutilised. Most of the equipment procured with e-NAM funds remained idle due to non-posting of technical staff. This led to non-fulfilment of the objective of opening up the unified pan India market to the farmers through proper quality assurance of agriculture produce.

***Various issues of financial indiscipline:***

- There were issues of financial management in implementation of the scheme. WBSAMB unauthorisedly retained the accrued interest of ₹ 103.56 crore on scheme funds without refunding the same to the Government, violating the directions of both central and state governments. Audit also came across various instances of financial indiscipline in the form of undocumented fixation of high rates for installation of Weigh Bridges, incurring an excess expenditure by allowing unduly additional rate applicable for riverine areas in a KB well connected by road, diversion of Bringing Green Revolution to Eastern India (BGREI) funds, etc.

*(Paragraph 2.3)****Adequacy (sufficiency, assessment of quality) of Working Women's Hostels***

The Detailed Compliance Audit (DCA) on Adequacy (sufficiency, assessment of quality) of Working Women's Hostels (WWHs) aimed to examine the level of compliance to requirement of the schemes/ guidelines governing setting-up and maintenance of WWHs. While doing so, the activities of the Departments in ensuring adequacy and sufficiency of WWHs and their facilities and quality of accommodation were assessed with reference to guidelines of the scheme issued by the Ministry of Women and Child Development, Government of India (GoI) as well as by the Housing Department, Government of West Bengal (GoWB) as the case may be.

WWHs sanctioned under the GoI scheme, are affiliated to the Women & Child Development & Social welfare (WCD&SW) Department, which is the responsible Department of GoWB for handling the GoI scheme. WWHs under this scheme were to be run by Implementing Agencies (IAs) like (Urban Local Bodies, Non-Government Organisations, State Agencies, Self Help Groups, etc.). Apart from the GoI Scheme, GoWB constructed WWHs under Housing Department for accommodating working women against monthly rent. These WWHs are run/ managed directly by the Housing Department.

This DCA was conducted during November 2020 to February 2021 covering period from 2015-16 to 2019-20 (with fact positions updated upto February 2021). Apart from scrutiny of records of WCD&SW and Housing Departments, Directorates thereunder and District level functionaries and divisions, joint inspection of 40 WWHs located across nine districts was conducted.

***Demand for accommodation not assessed:***

- State Government did neither do any need based assessment for requirement of accommodation facilities for working women, nor take advantage of the GoI scheme which was to bear 60 *per cent* of the project cost. No new project under GoI scheme has been approved and sanctioned for the State since 2002-03.
- In the absence of basic records, *e.g.*, total applications received, hostel allotted and pending applications, Government was not in a position to assess sufficiency of WWHs.

***Non-availability of information on the existing WWHs under WCD&SW Department:***

- It was a matter of concern that the WCD&SW Department did not maintain any dependable database of existing WWHs and was even unaware of the latest functioning status of many of those hostels.

***Functional status of WWHs:***

- Whereabouts of as many as seven WWHs, out of 40 test-checked WWHs, were not traceable, which calls for serious attention of the Government.

***Quality of accommodation in WWHs:***

- There were substantial shortfall in basic amenities and facilities of the functional WWHs. Complete absence of day care facilities have made the WWHs unsuitable for working mothers. Absence of basic facilities like clean drinking water in almost half of the test-checked WWHs, absence of power back up, washing machines, refrigerators, *etc.*, posed hardships for working women in maintaining a decent standard of living in those hostels.
- Infrastructure-wise the hostels were not made livable for working women with disabilities.
- The aspect of safety and security were inadequate in many hostels.

***Status of occupancy in WWHs:***

- Sixteen functional hostels under WCD&SW Department had a total capacity of 1052 boarders. Against which only 472 boarders (45 *per cent*) were residing. In respect of the five functional WWHs under Housing Department, against the sanctioned capacity of 457, only 380 (83 *per cent*) were allotted till the date of audit thereby leaving 77 accommodations vacant.

- Existence of ineligible boarders in the test-checked hostels represented possibility of genuine beneficiaries remaining deprived of the benefit of the scheme.

***System of management and monitoring:***

- Violating the scheme guidelines, neither the WCD&SW Department nor the District Administration monitor the functioning of the hostels under the scheme. Even the WWHs in Kolkata were not monitored by the Social Welfare Directorate. No half-yearly report on the implementation of the scheme was sent to the GoI during the entire period covered in audit.
- Hostel Management Committee was not formed in any of the WWH in the State. Housing Department also have not devised any mechanism to ensure management and monitoring of operations of the hostels under its control.
- Such lax monitoring facilitated a number of implementing agencies discontinuing hostel service/ using building for other purpose and even seven WWHs becoming untraceable. No penal action was taken by the WCD&SW Department against the concerned IAs, though there were enabling clause in the guidelines/ agreements.

*(Paragraph 2.4)*

***Construction and Functioning of Hostels under School Education, Backward Classes Welfare and Tribal Development Departments***

The Detailed Compliance Audit (DCA) on Construction and Functioning of Hostels under School Education Department, Backward Classes Welfare Department and Tribal Development Department, aimed to examine whether requirements of hostels had been assessed before taking up construction, construction work was completed in due adherence to plan and financial discipline, utilisation of the created hostels was optimal and in consonance with Departmental/ Government policies, rules, orders issued from time to time. School Education (SE), Backward Classes Welfare (BCW) and Tribal Development (TD) Departments constructed, run and maintained different types of student hostels.

The DCA was conducted during November 2020 to September 2021 covering the period from 2015-16 to 2019-20 and hostels in five districts (Bankura, Paschim Medinipur, Purulia, South 24 Parganas and Malda) selected through statistical sampling. The three Departments were covered in audit. This apart, in selected five districts, audit visited 78 hostels under three departments as well as 29 School Attached Hostels and 14 additional non-functional hostels under BCW and TD Departments.

***Assessment of demand among targeted population not undertaken:***

- There were deficiencies in the process of assessment of demand for students' hostels among the target groups by all three departments. The same was compounded by issues like non-deployment of staff to operationalize newly created hostels, admission of students nearer to their residences, poor condition of many old hostel buildings and even instances of non-payment of hostel charge by the students who are paid maintenance cost through Direct Benefit Transfer. Instances of hostels being constructed in places where there was lesser or no demand for such hostels were also noticed. On the other hand, places where the hostels could have been utilized remained

uncovered. Even the functional hostels were found to be running with low occupancy.

***Construction activities of hostels:***

- Out of total 123 hostels taken up for construction under various schemes, 89 were completed, while construction of 34 hostels either remained incomplete or work did not commence. Factors attributable to such delay included land dispute/ litigation, lack of funds, premature termination of contract, delayed issue of work order and resistance from the school authorities. This resulted in non-percolation of hostel facilities to students of those areas. However, many of the newly completed hostels remained unused.

***Utilisation of constructed hostels:***

- Lack of planning and coordinated action among the various stakeholders for implementation of projects resulted in many hostels remaining incomplete or completed with reduced capacity. Inability of the district authorities to provide safe or secured accommodation or engage staff for running of many completed hostels led to those hostels remaining non-functional or functional with low occupancy rate. Lack of initiative and coordination among two Departments on operation of two completed Residential Schools led to the same being not taken over from the construction agency.
- Seventy hostels (involving total actual cost/ sanctioned cost of ₹ 166.16 crore) under three Departments remained non-starter for years together. Such situation was attributable to factors mostly of administrative in nature (e.g., non-deployment of staff, absence of electricity connections, absence of amenities, security issues, etc.) indicating lack of active monitoring of the district level functionaries, while instances of planning deficiencies (e.g., construction of post matric hostels with no colleges nearby) were also noticed.
- Moreover, in case of five more hostels (one involving sanctioned cost of ₹ 3 crore, while cost is not available for other two pairs), no staff were posted even after sanction of posts. Non-functioning of those hostels defeated the basic objective of providing a safe and secure educational environment to the children of the targeted group.

***Non-finalisation of policy of running the BR Ambedkar Residential Schools:***

- Lack of co-ordination among Departments and deficient initiative led to non-finalisation of the modalities of running the two completed schools under BR Ambedkar Residential Schools project which ultimately deprived the targeted students from its intended benefits.

***Quality, safety & security of accommodation in the hostels:***

- Functioning of the students' hostels was adversely affected by acute shortage of crucial staff, which compromised the desired supervision on activities of students. Deficient amenities like safe drinking water, mosquito nets, adequate number of toilets, etc., calls for immediate attention of the Departments as unhygienic accommodation would affect the core objective of unhindered education of the hostellers. Moreover, Audit observed absence of requirements of healthy physical and mental upbringing of a child such as safe and secure environment, outdoor and indoor recreational facilities.

**Financial management:**

- Poor fund management under different schemes pertaining to student hostels led to instances of funds remaining parked with various authorities and surrender of central fund. This resulted in fund not being utilised optimally for the purpose for which it was sanctioned.

*(Paragraph 2.5)*

**Draft Paragraphs**

For establishment of Automatic Weather Stations (AWSs) to generate real time weather related information for farming purposes, from installation to its Annual Maintenance Contract, a private entity was allowed the technical autonomy. Poor maintenance of these AWSs, by the private entity, rendered these AWSs ineffective and as a consequence the intended objective could not be achieved.

*(Paragraph 3.1)*

An expenditure of ₹ 5.95 crore incurred by the West Bengal Scheduled Castes Scheduled Tribes & Other Backward Classes Development and Finance Corporation for setting up of Career Paramarsh Kendra at each Sub-Divisional Headquarters station remained mostly unfruitful as the objectives of extending career guidance and assistance to unemployed SC/ ST youths were not achieved.

*(Paragraph 3.2)*

Avoidable expenditure of ₹ 1.52 crore towards lease rent of the vacant space by Directorate of Consumer Affairs and Fair Business Practices, under the Consumer Affairs Department.

*(Paragraph 3.3)*

Cancellation of a valid tender on flimsy ground by the Food & Supplies Department for procurement of sugar for Public Distribution System supply setting aside recommendation of the Tender Selection Committee, led to an excess financial burden of ₹ 20.84 crore on the state exchequer.

*(Paragraph 3.5)*

12257.99 Metric Tonnes of Custom Milled Rice (CMR), procured during Kharif Marketing Season, 2016-17, at a cost of ₹ 30.50 crore, deteriorated owing to prolonged and improper storage.

*(Paragraph 3.6)*

Deficient monitoring on the part of West Bengal Essential Commodities Supply Corporation Limited (CMR agency) and inspecting officials of Food & Supplies Department resulted in non-receipt of CMR against payment of Minimum Support Price of ₹ 2.19 crore.

*(Paragraph 3.7)*

Due to failure in exercising proper check, Health & Family Welfare Department made extra payment of ₹ 10.20 crore towards premium of Rashtriya Swasthya Bima Yojana (RSBY).

*(Paragraph 3.9)*

The State Nodal Agency, Swasthya Sathi Samiti, Health & Family Welfare Department did not recover ₹ 6.11 crore from Insurance Companies for their under-performance, in spite of having enabling provisions in the agreement.

*(Paragraph 3.10)*

Due to adoption of higher rate of compaction factor, the West Bengal State Rural Development Agency incurred an extra expenditure of ₹ 1.48 crore in construction of rural roads, under the Pradhan Mantri Gram Sadak Yojana.

*(Paragraph 3.14)*

Failure of Assessing Authorities (AAs) to detect irregularities in claims of Input Tax Credit resulted in evasion of tax of ₹ 42.13 crore.

*(Paragraph 3.15)*

Despite detection of cases of irregular claims of Input Tax Credit by two dealers, proceedings to levy penalty were not initiated. Consequently, penalty of ₹ 1.33 crore was not levied.

*(Paragraph 3.16)*

In four cases, the AAs assessed tax of ₹ 2.36 crore instead of ₹ 3.86 crore due to mistakes in computation. This resulted in short levy of tax of ₹ 1.50 crore.

*(Paragraph 3.17)*

In thirteen cases, the Contractual Transfer Price (CTP) was determined at ₹ 48.73 crore, instead of ₹ 142.91 crore. This resulted in short determination of CTP by ₹ 94.18 crore with consequent short levy of tax by ₹ 5.87 crore.

*(Paragraph 3.18)*

In four cases, AAs allowed deductions of ₹ 59.14 crore instead of admissible deductions of ₹ 49.06 crore, from the Contractual Transfer Price (CTP). This resulted in short determination of taxable CTP by ₹ 10.08 crore, with consequential short levy of tax of ₹ 1.00 crore.

*(Paragraph 3.19)*

AAs did not initiate proceedings to impose penalty, even after detection/ assessment of evasion of tax of ₹ 22.35 crore. This resulted in non-imposition of penalty at a minimum of ₹ 5.60 crore, with the maximum being ₹ 44.70 crore.

*(Paragraph 3.20)*

AAs incorrectly determined turnover of sales at ₹2,783.59 crore instead of ₹ 3,166.98 crore in 17 cases. This resulted in short determination of turnover of sales by ₹ 383.38 crore with consequent short levy of tax of ₹ 30.49 crore.

*(Paragraph 3.22)*

Non-compliance of provisions of West Bengal Excise (Country Spirit) Rules, 2010, by a private licensee of a Country Spirit Bottling Plant, resulted in non-realisation of Hologram Wastage Regulatory Fee of ₹ 54.96 crore.

*(Paragraph 3.23)*

# **Chapter 2**

## **Detailed Compliance Audit**



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## Chapter 2: Detailed Compliance Audit

### HEALTH & FAMILY WELFARE DEPARTMENT

#### 2.1 Delivery of Health Care Services in selected District Hospitals

##### 2.1.1 Introduction

District Hospital is secondary level referral hospital responsible for catering the health-care needs of a district. Its objective is to provide comprehensive secondary health care services to the people in the district at an acceptable level of quality and being responsive and sensitive to the needs of people and referring centres.

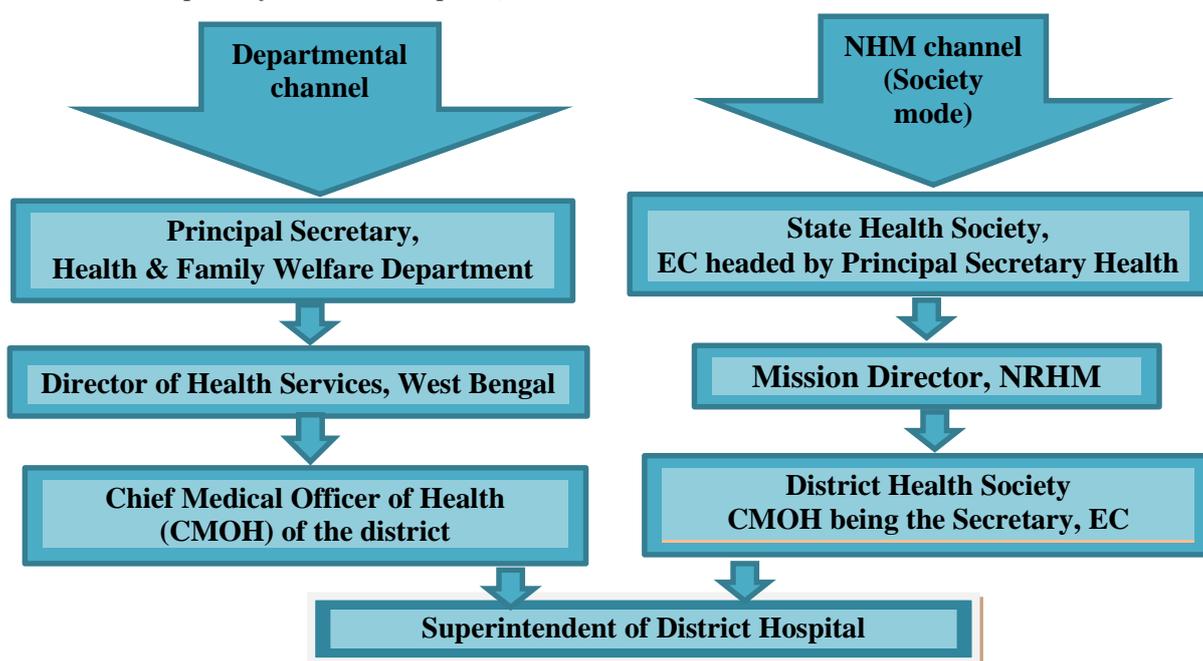
At present, there are 17 district hospitals (excluding Medical College and Hospitals and newly upgraded district hospital) for 23 districts of the State, which are providing preventive, promotive and curative healthcare services to the population, as secondary health care hospitals.

##### 2.1.2 Organisational set-up

At the State level, the Directorate of Health Services (DHS), which functions under the Health & Family Welfare (H&FW) Department, is overall responsible for functioning of various levels of health care facilities including the District Hospitals.

At the district level, the Medical Superintendent of the district hospital, under the Chief Medical Officer of Health (CMOH), of the district is responsible for functioning of District hospitals.

Under the National Health Mission (NHM), which is implemented in Society mode, the Executive Committee of the State Health Society (SHS) is headed by the Principal Secretary, Health and Family Welfare Department who is assisted by Mission Director, National Rural Health Mission (NRHM). At the district level, the Executive Committee (EC) of District Health Society (DHS) is headed by District Magistrate (DM) and Chief Medical Officer of Health (CMOH) as Secretary. A flow chart showing the organisational structure in the State (*in respect of District Hospital*) is shown below:



### **2.1.3 Audit Objectives**

- The main objectives of this Detailed Compliance Audit were to assess whether comprehensive plans and strategies regarding the District Hospitals (DHs) have been developed and aligned with overall State Health Policy, if any, and health care requirements at the District level.
- Audit also aimed to ascertain whether provisions for line services (such as Out-Patient Department (OPD), In-Patient Department (IPD), Intensive Care Unit (ICU), Operation Theater (OT), maternity services, *etc.*) as well as support & auxiliary services (*viz.*, diagnostic, diet, bio-medical waste management, *etc.*) conformed to standards envisaged by Indian Public Health Standards (IPHS).
- Audit also attempted to assess whether availability and management of resources of the District Hospitals (*viz.*, drug, equipment, manpower, *etc.*) was in consonance with the relevant norms and standards;

### **2.1.4 Audit scope, methodology and criteria**

The audit scope covered public health facilities of three selected District Hospitals (namely Balurghat District Hospital, Suri District Hospital and Jhargram District Hospital) primarily five years from 2014-20 (up to February 2020), with observations on crucial aspects updated 2020-21. Selection of district hospitals was done using sampling techniques from stratified lists prepared after giving weightage to bed-strength, load of IPD & OPD patients and expenditure incurred.

Apart from these three DHs, audit examination also encompassed records maintained at the H&FW Department and Directorate of Health Services (DHS), State Project Management Unit (SPMU) of NHM, Chief Medical Officers Health (CMOSH) of three Districts (Dakshin Dinajpur, Birbhum and Jhargram).

Apart from assessing the level of compliance in district hospitals in providing health care service in a district to uniform standards introduced by Indian Public Health Standards (IPHS), comparison has also been made with some other relevant guidelines/ frameworks<sup>11</sup>.

## **Audit Findings**

### *Planning & Budgeting*

#### **2.1.5 Absence of Strategic Plan- Annual Plan vis-à-vis bottom up approach of budget preparation**

Delivery of quality and efficient healthcare services in public health facilities plays a significant role in improving the health indicators of the public at large. Thus, it was incumbent upon the H&FW Department to carry out comprehensive and outcome-based planning so that essential resources were provided to the public hospitals as well as resources available were utilised optimally in the short, medium and long-term.

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<sup>11</sup> *Maternal and Newborn Health Toolkit, 2013; Framework for Implementation of National Health Mission (NHM), 2005-12 & 2012-2017; Operational Guidelines for Quality Assurance, 2013 and GoI-2013- 'NHM Assessor's Guidebook for DH Vol. I & II' and Departmental/ Government policies, rules, orders, manuals and regulations*

**2.1.5.1 Absence of health policy or attainable standards:** Audit observed that Government of West Bengal (GoWB) neither framed any Health Policy/ Strategy and/ or Standards except a State Drug Policy and standards for Critical Care Unit/ Neonatal Intensive Care Unit (CCU/ NICU) nor did it expressly follow the Indian Public Health Standards (IPHS) for the State. Though a Health Sector Strategy was framed by the H&FW Department covering the period prior to audit (from 2004 to 2013) with objectives like improving accessibility, reducing maternal and child mortality, reducing communicable/ non-communicable diseases, ensuring quality of medical care services, etc., no rolling shorter-term plans were ever framed for implementation of the strategic goals and also to drive the Department's budgeting process based on the plan.

Further, in the absence of any set standards to achieve, no efforts were made to identify gaps in various aspects of health care services expected from a Secondary level hospital (i.e., District Hospitals) and to have a plan to plug the identified deficiencies. As a result, budget estimates also were not need based.

Planning or a set goal being a key pre-requisite, the department suffered to achieve levels in performance in all facets of service delivery as reviewed and discussed in subsequent paragraphs.

**2.1.5.2 Absence of District Health Action Plans:** As per the NHM framework, the State Programme Implementation Plans (PIPs) were to be an aggregate of the District Health Action Plans (DHAPs) by including the facility strengthening plans. DHAPs were to specify the current (baseline) package of services available in each facility, the inputs, activities and budget required to expand this package, improve the quality of care, expand access and enable positive outcomes in service delivery.

However, no DHAPs were prepared and aggregated to arrive at the state PIPs during the period covered under audit. Rather, PIPs were prepared without taking inputs of the requirements of the districts/ facilities.

In the above backdrop, neither any of the three selected District Hospitals had their gaps identified through facility survey nor could the DHs ever place their needs for provisioning in the State budget estimates or PIPs of NHM. Instead, it was noticed that the DHs placed proposals before the CMOH/ Health Directorate in piece-meals from time to time.

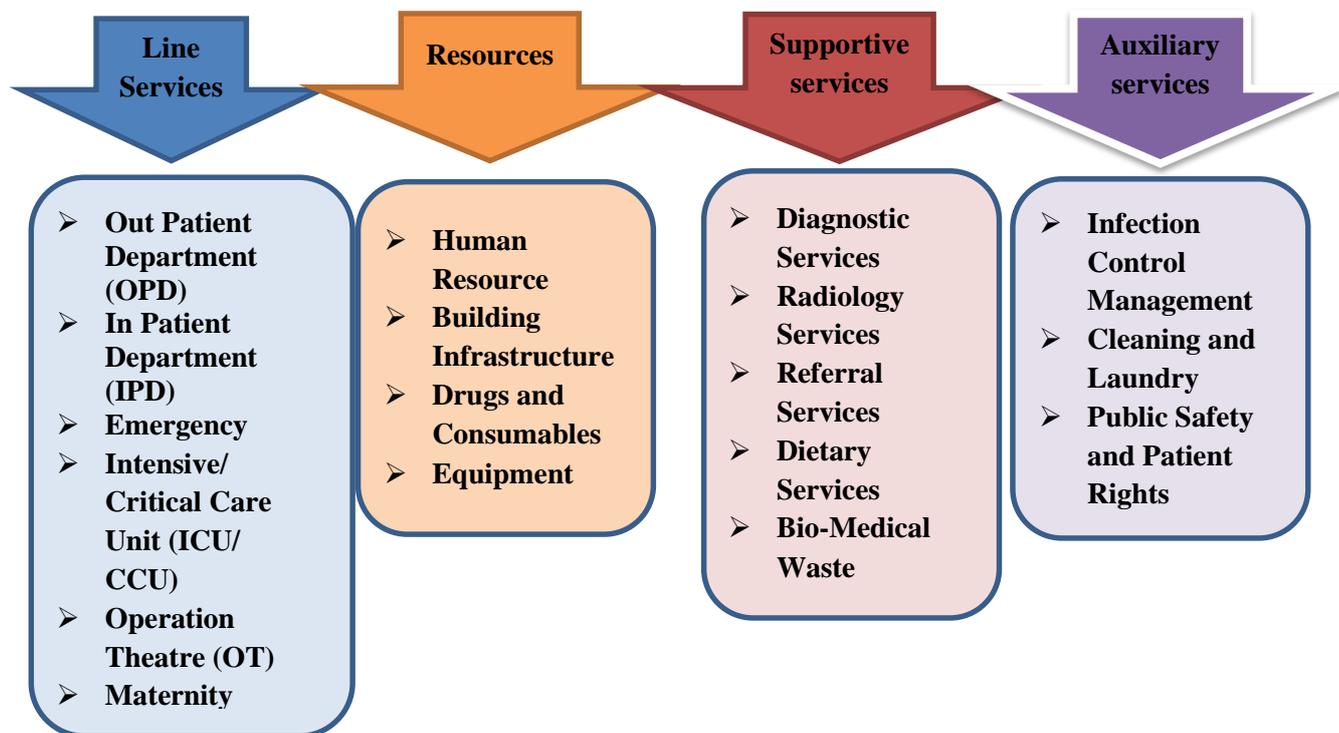
As a result, not only a number of essential infrastructure development proposals remained non-starters but also gross shortages in drugs, equipment and manpower generally in the hospital and in crucial IPD wards were persistent as discussed subsequently across the report.

**Summary of observations:** *The Department neither prescribed its own norms nor expressly followed the norms/ standards suggested in IPHS by the GoI in respect of resources and services for district hospitals. The relevant norms of IPHS were not expressly adopted either. Absence of attainable norms compounded by non-preparation of any District Health Action Plans resulted in non-identification of gaps in respect of facilities/ infrastructure. Therefore, locally felt needs were not duly reflected in the Programme Implementation Plan under NHM with a concomitant adverse impact on the availability of resources and service provisioning as discussed in the subsequent paragraphs.*

*Services in District Hospitals*

**2.1.6 Services in District Hospitals**

The district hospitals are expected to meet the requirements of patients referred from primary level healthcare institutions as well as patients directly approaching the hospital. The IPHS envisage that each DH should deliver essential services (minimum assured services) and also aspire to deliver specialised services to address the health care needs of patients. A conceptualized frame-work of district level hospital is shown below:



Adequacy and efficiency of Line, Support and Auxiliary services in hospitals impact the quality of medical care provided and the level of patient satisfaction achieved.

*Line Services*

**2.1.6.1 Out-Patient Department (OPD) Services**

To avail Out-Patient Services in the hospitals, new patients first register at the outdoor/ out-patient department (OPD). After registration, the patients are examined by concerned doctors, who either prescribe diagnostic tests for evidence based diagnosis or drugs, as per the diagnosis done during the consultation process.

Scrutiny of duty roster of doctors for 2018-19 showed that OPDs on the following departments were held in Balurghat (BDH), Suri (SDH) and Jhargram (JDH) district hospitals with number of doctors and number of days per week as mentioned against each:

**Table 2.1.1: Details of OPD service and number of doctors in test-checked DHs during 2018-19**

Sl. No.	Name of the OPDs	No. of doctors			OPD days/ week		
		BDH	SDH	JDH	BDH	SDH	JDH
1	Duty Roster of Medicine OPD	5	3	4	6	3	6
2	Duty Roster of Gynaecology & Obstetrics OPD	6	6	7	6	6	6

Sl. No.	Name of the OPDs	No. of doctors			OPD days/ week		
		BDH	SDH	JDH	BDH	SDH	JDH
3	Duty Roster of Surgery OPD	4	3	3	6	3	6
4	Duty Roster of Orthopedic OPD	3	3	2	4	3	6
5	Duty Roster of Psychiatry OPD	2	2	1	5	4	3
6	Duty Roster of Eye OPD	2	4	2	4	4	6
7	Duty Roster of Dental OPD	2	2	4	6	6	6
8	Duty Roster of Chest Medicine OPD	1	1	0	4	1	0
9	Duty Roster of Acupuncture OPD	1	0	0	6	0	0
10	Duty Roster of Dermatology OPD	1	1	2	4	3	6
11	Duty Roster of Pediatrics OPD	4	5	4	6	5	6
12	Duty Roster of ENT OPD	2	3	1	4	3	6
13	Duty Roster of Oncology OPD	1	0	0	6	0	0
14	Duty Roster of General OPD	0	0	13	0	0	6
<b>Total</b>		<b>34</b>	<b>33</b>	<b>43</b>	<b>--</b>	<b>--</b>	<b>--</b>

Source: Records of the District Hospitals

**(i) OPD being manned by only one doctor:** It may be observed that under six departments in three DHs, OPDs were manned by only one doctor indicating the concerned OPD becoming non-functional in case of absence of the doctors for leave or any other reason.

**(ii) OPDs not held on scheduled dates:** Cross-check of OPD registers *vis-à-vis* the duty rosters for the period from January 2018 to December 2018, it was found that:

- OPDs were not held on two days to 26 days in respect of ENT OPD, Eye OPD and Medicine OPDs though scheduled as per duty roster in Balurghat DH.
- Similarly, in Suri DH, Orthopaedic, Gynaecology and Psychiatry OPDs were not held on 18 days to 21 days against scheduled OPD days.

DH authorities could not clarify the matter though asked for.

**(iii) OPD Procedures not done:** Assessor's Guidebook (Vol.-I) of National Quality Assurance Programme under NHM outlines various procedures expected to be done in the OPDs.

- Records, however, showed that in Balurghat DH, ENT procedures like Stitching of Contused Lacerated Wounds, Chemical Cauterization, Eustachian Tube Function Test, Vestibular Function Tests and Caloric Tests were not done due to inadequate infrastructure, equipment, reagents, etc.
- Dental procedure like Tooth Restoration (Root Canal Treatment-RCT) was not done to patients in Suri DH.

**(iv) Patient Satisfaction Survey (PSS):** As per NHM Assessor's Guidebook (Vol. 1) for quality assurance of District Hospitals (2013), the DH was to carry out Patient Satisfaction Survey (PSS) of OPDs on monthly basis to have an insight into level of satisfaction of the patients. The State H&FW Department circulated guidelines for implementation of PSS at OPD & IPD patients in prescribed format. According to the guidelines, the survey results were to be analysed statistically to calculate patient satisfaction score. The outcome of this exercise was to be discussed in District Quality Team (DQT) and District Quality Assurance Committee (DQAC) Meeting for quality improvement.

- No PSS was conducted by Balurghat DH upto July 2019, while in Suri District Hospital, PSS started from January 2017. Scrutiny of forms of survey conducted during August 2019 in Balurghat and test-checked four months in Suri (January-February 2017 and April-May 2018) showed that patients were largely dissatisfied with the waiting time at the OPD registration counter (for getting OPD tickets) and pharmacy (to get medicine). The survey reports of Suri DH also showed a deteriorating trend in terms of waiting time as shown below:

**Table 2.1.2: Summary of Patient Satisfaction Survey conducted in Suri District Hospital**

Survey questions	Patients (percentage) opined in favour during January & February 2017	Patients (percentage) opined in favour during April & May 2018
“Waiting time at the queue of registration counter to get OPD ticket was more than 30 minutes”	15	53
“Waiting time to see a doctor at the OPD after getting OPD ticket was more than 45 minutes”	15	47
“Waiting time to get medicine at the pharmacy was less than 30 minutes”	79	14
Opined Good/ Very good/ Excellent about “Privacy is being maintained throughout the examination process at OPD”	92	43

*Source: Records of the District Hospitals*

- PSS started at Jhargram DH from November 2016. Scrutiny of survey forms showed that Patient Satisfaction Score based on the survey was never calculated till June 2019.

*Summary of observations: Functioning of Out-Patient Department was affected by inadequate number of doctors; on a number of occasion OPDs were not held on scheduled dates. Some OPDs were not even functional for want of doctors. Patient satisfaction surveys on OPD services were neither conducted properly nor were adequate efforts made to identify and address the deficiencies for improvement.*

### **2.1.6.2 IPD Services**

Indoor/ In-Patient Department (IPD) refers to the areas of the hospital where patients are accommodated after being admitted, based on doctor’s assessment from the Out-Patient Department or from Emergency Services and Ambulatory Care. In-patients receive a higher level of care in the form of nursing services, regular visits by doctors, administration of drugs, conducting diagnostic tests, etc.

**Availability of IPD Services:** Indian Public Health Standards (IPHS) 2012 recommended list of essential and desirable services that a district hospital was to provide. The services under general specialties and super specialties included OPD, IPD and Emergency services.

Status of availability of IPD services, however, revealed that a number of In-patient departments (IPD wards) were completely absent and/ or services not rendered appropriately in the three selected District Hospitals as detailed below:

**Table 2.1.3: Availability of IPD wards in test-checked DHs**

<b>Essential IPD wards</b>	General Medicine	Available in all three DHs
	General Surgery	
	Obstetrics & Gynaecology	
	Family Planning	
	Paediatrics including neonatology and immunisation	
	Emergency	
	Critical Care Unit (CCU)/ Intensive Care Unit (ICU)	
	Ophthalmology	Not available in any of the three DHs
	Otorhinolaryngology (ENT)	
	Orthopaedics	
	Psychiatry	Available only in Balurghat
	Geriatric	Not available in any of the three DHs
	Dental	
<b>Desirable IPD wards</b>	Dermatology & Venerology	Not available in any of the three DHs
	Dialysis	Available in all three DHs
	Post natal	
<b>Super specialties</b>	Cardiology	Not available in any of the test-checked DHs
	Cardio thoracic & Vascular Surgery	
	Gastro-enterology	
	Surgical-enterology	
	Plastic Surgery	
	Electrophysiology	
	Nephrology	
	Urology	
	Neurology	
	Oncology	
	Endocrinology/ metabolism	
	Medical oncology	
	Surgical oncology	
	Radiation oncology	
	Nuclear medicine	

Source: Records of the District Hospitals

It was further observed that:

- All three DHs did not have separate IPD Wards for five (Orthopaedics, Ophthalmology, Otorhinolaryngology (ENT), Geriatric and Dental), of the 13 essential services. Instead, 10, 8 and 4 beds were earmarked in Balurghat DH for Orthopaedics, Ophthalmology and ENT respectively in General Surgery ward and 10 beds for Geriatric in General Medicine wards.

- However, against the Geriatric beds, Balurghat DH neither maintained any separate admission/ discharge records nor showed figures in Census Register. As such, rendering of such services was not evident from records.
- Suri DH also had no admission and discharge records against the earmarked 10 beds for Geriatric in the General Medicine ward.
- Further, though, the newly built Super Specialty Hospitals (SSHs) became integral part of all the three selected District Hospitals (Balurghat SSH, Suri SSH and Jhargram SSH, all from February 2016), none of the 18 desirable/ super-specialty services (except Dialysis and Post Natal) was rendered by any of the DHs.

### **2.1.6.3 Emergency Services**

Accident and Emergency Service is among the most essential services a District Hospital is required to provide. A 24x7 operational emergency with dedicated room was to be available with adequate manpower.

(i) ***Inadequate allocation and use of Emergency beds:*** NHM Assessor’s Guidebook specified that a District Hospital should have atleast five *per cent* of its beds earmarked as Emergency beds. There is further stipulation for maintaining buffer beds for handling large scale casualty and disaster.

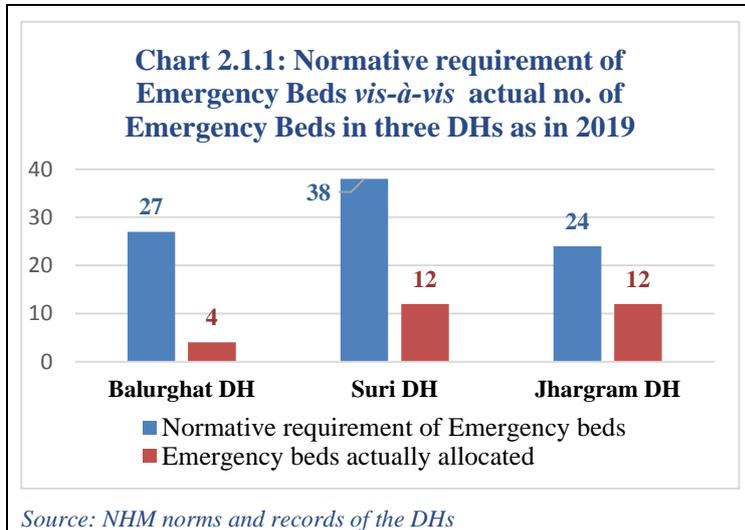
The status of Emergency observation beds allocated by the three selected DHs was below:

**Table 2.1.4: Position of total beds and allocation of Emergency beds in test-checked DHs**

Year	Functional beds of DH	Ideal allocation of Emergency beds	Actually allocated	Actually Functional	Shortage in percentage
<b>Balurghat DH:</b>					
2014	430	22	10	10	55
2015	363	18	10	10	44
2016	363	18	10	10	44
2017 (w.e.f 04.04.17)	539	27	16	04	85
2018	539	27	16	04	85
2019	539	27	16	04	85
2020	539	27	20#	20	--
<b>Suri DH:</b>					
2014	468	23	00	Nil	100
2015	468	23	00	Nil	100
2016	468	23	00	Nil	100
2017 (w.e.f May 17)	766	38	16	16	58
2018	766	38	16	16	58
2019	766	38	16	12	68
2020	766	38	16	12	68
<b>Jhargram DH:</b>					
2015	285 to 300	14/15	00	Nil	100
2016	300 to 384	15/19	12	12	20-37
2017	424 to 460	21/23	12	12	43-48
2018	460 to 473	24	12	12	50
2019	473	24	12	12	50
2020	473	24	12	12	50

*Source: Records of the District Hospitals, # Balurghat DH allocated 20 Emergency beds to manage COVID cases in 2020*

It could be seen that while Balurghat DH and Jhargram DH always had far less number of bed allocations for Emergency observation ward than those were required to maintain, Suri DH did not have any Emergency bed at all allocated for the DH upto April 2017. This evidently impaired the DHs in delivery of proper health care in medical emergencies.



The functional beds for the Emergency observation ward in Balurghat DH were further reduced to four only w.e.f April 2017. Moreover, it was observed that no census or details of patients admitted under observation ward or kept under observation was ever maintained by Balurghat DH during the period checked in audit; same data was also not maintained in Jhargram DH for 2015. Therefore, Audit could not ascertain whether the Emergency beds were actually utilised. Further, none of the DHs allocated any beds to

handle any case of mass casualty or disaster.

(ii) **Equipment/ instruments required in Emergency ward not available or lying unutilised:** NHM Assessor's Guidebook prescribed the list of equipment and instruments essential for delivery of services in Emergency Ward. Status of availability (as on January 2020), however, was found as below:

**Table 2.1.5: Availability of equipment/ apparatus in Emergency Wards**

Sl. No.	Type of Apparatus	Name of Apparatus	Available (Number) (Yes/ No)			Remarks (Functional status of available machines)
			BDH	SDH	JDH	
1	<b>For examination &amp; monitoring</b>	Blood Pressure (BP) Apparatus	Yes (13)	Yes (four)	Yes (nine)	<b>BDH:</b> Un-serviceable: Nine. (old)
2		Multi-parameter Torch	Yes (three)	Yes (one)	No	<b>BDH:</b> Un-serviceable: one.
3		Spot light	Yes (four)	NA	No	
4	<b>Point of care diagnostic devices</b>	Glucometer	Yes (two)	Yes (two)	No	<b>BDH:</b> Un- serviceable: two (old)
5		ECG	Yes (three)	Yes (three)	Yes (one)	<b>BDH:</b> None of the three machines used in absence of ECG technician <b>JDH:</b> Only machine is lying inoperative and beyond repair
6	<b>For resuscitation</b>	Ambu bag	Yes (two)	Yes (one)	No	--
7		Defibrillator	No	No	No	--
8		Laryngoscope	Yes (one)	No	No	--
9		Nebulizer	Yes (two)	No	Yes (one)	--
10		Suction Apparatus	Yes (one)	Yes (one)	No	--
11	<b>For storage of drug</b>	Refrigerator	Yes (one)	NA	Yes (one)	--
12		Crash cart/ Drug trolley	Yes	Yes (one)	Yes	--
13		Dressing trolley	Yes (one)	Yes (one)	Yes (one)	--

Source: Records of the Emergency Department of the District Hospitals

There was no defibrillator at the Emergency Wards of any DHs. Suri DH and Jhargram DH did not have Laryngoscope. Suri DH did not have Nebulizer while Multi-parameter torch, spot light, suction apparatus were not in possession of Jhargram DH. The sole ECG machine of Jhargram DH lied inoperative. In Balurghat DH, Glucometers lied unserviceable and all the three ECG machines could not be operated as there was no technician available in the Emergency Ward for operating the same. A large quantity of BP apparatus and one multi parameter torch also lied un-serviceable in Balurghat.

#### ***2.1.6.4 Availability of essential services under ICU/CCU***

For providing minimum assured services to treat critically ill patients, IPHS envisaged availability of Intensive Care service in any hospital with more than 100 beds. Therefore, the ICU is essential for District Hospitals. All three test-checked DHs have provisions for 12-bedded Critical Care Unit (including CCU beds and HDU<sup>12</sup> beds) as of date of audit.

***(i) Non-operation of CCU beds in Suri DH:*** As regards civil infrastructure, IPHS *inter alia* prescribe that a hospital building should be well maintained with no seepage or cracks in the walls of ICU to preclude possibility of infections amongst patients/ attendants/ visitors and hospital staff.

However, it was seen in CCU of Suri DH that CCU beds were not functional since October 2019 due to some renovation work. Instead, hospital authority started HDU from October 2019, though the roof of HDU was in very bad condition. Out of the four beds of HDU, two beds could not be made functional due to water seepage from roof. Though the CCU could be made operational from February 2020, HDU had to be closed.



***Pic 2.1.1: Bad condition of roof of HDU unit in Suri DH***

Further, the HDU area had no system of monitoring room temperature and humidity. No separate space being available for nursing station, the same was set up in patient care area of HDU. Distance between beds was 0.46 meters (1.5 foot) instead of the prescribed minimum distance of 2.5 meters.

***(ii) Lack of human resource to run CCUs:*** The West Bengal Health & Family Welfare Department prepared (2014) a revised operational guideline of CCU to act as a reference and guidance to facilitate planning, establishment, operation and monitoring of Critical Care Units and High Dependency Units with an objective of reducing mortality and ensuring zero out of pocket expenditure of patients.

As per the guideline, each CCU was to be manned by a dedicated earmarked core trained team of personnel. The human resource standards envisaged for a 12-bedded CCU *vis-à-vis* actual availability in three test-checked hospitals were as below:

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<sup>12</sup> High Dependency Units

**Table 2.1.6: Requirement and availability of staff for running CCUs**

Sl. No.	Category of personnel	Required numbers	Actually available			Remarks
			BDH	SDH	JDH	
1.	Medical Officer (MBBS)	8	5	5	7	One Medical Officer (MO) on study Leave in Jhargram DH
2.	Nursing-in-Charge	1	1	1	1	--
3.	Nursing Staff	15	11	10	12	--
4.	Medical Technologists (MTs) (Critical care)	5	3	3	5	Availability of only three MTs caused the CCUs in Balurghat and Suri DH to run without an MT on days of weekly offs of the MTs.
5.	General Duty Assistant (GDA)	8	5	3	0	Manned by Contractual staff in Balurghat DH.
6.	Sweeper	8	4	3	8	Manned by Contractual staff in all DHs.

Source: Records of the CCU Department of the District Hospitals

It could be seen that there existed a considerable shortage of personnel in every category of staff in the CCUs. As there were only three Medical Technologists (MTs) available in Balurghat DH and Suri DH to attend duty in three shifts every day; weekly offs of the MTs caused the CCU to run without MTs on one shift. Since three MTs used to take weekly offs on three days, such scenario recurred thrice every week.

**(iii) Shortage/non-utilisation of essential major equipment of CCU:** Operational Guideline for CCU and HDU laid down standard list of equipment. Status of availability, when checked in audit, revealed considerable shortage and/ or non-functioning of equipment in CCU as detailed in *Appendix 2.1.1*. It was observed that

- In Balurghat DH, though National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) guidelines or guidelines framed by the state specified setting up of a minimum 12-bedded CCU unit in a DH and funds were also accordingly spent. The CCU unit was running with only eight beds. As a result, the associated accessories/equipment, e.g., Ripple Mattresses, Ventilators, Nebulizers, Multichannel Monitors, etc., were lying un-used/ broken in the store. While, a Semi Auto Analyser, though procured, was not found either physically or in stock; the automated cell counter, which can be used on blood or urine samples to determine the number and types of cells present or to check the viability of a cultured cell line for research purposes, was never used since procurement, which was attributable to lack of training of the MTs.
- In Suri DH, it was observed that 11 out of 21 types of essential/ desirable equipment were short of the normative requirement stipulated under guidelines. Three major equipment, viz., Electrolyte Analyser (primarily used to measure sodium, potassium and chloride in human body), Semi Auto Analyzer (measures different chemicals and other characteristics in a number of biological samples quickly), Microbial Culture Machine (determines the type of organism, its abundance in the sample being tested), though available, were not functional.
- Electrolyte Analyzers were not functional due to non-availability of reagents in Suri and Jhargram DHs.
- None of the CCUs ever maintained any down-time register of equipment.

(iv) **Non-availability of essential drugs for CCU:** The guidelines specified standard list of 109 medicines with buffer stock quantity which should be available in a critical care unit. The actual status of availability of 27 randomly selected drugs when checked for the five sampled months, exhibited poor status of availability and stocked quantity as detailed in *Appendix 2.1.2*. The following was evident:

Balurghat DH	Suri DH	Jhargram DH
<ul style="list-style-type: none"> <li>➤ Fourteen out of the 27 drugs test-checked were out-of-stock for different periods of the test-checked months. Out of these 14, six essential drugs remained completely out-of-stock for the entire five test-checked months' period; while three drugs were out-of-stock for four of the five sampled months' period.</li> <li>➤ As regards maintenance of buffer quantity in stock, adequate stock of none of the 27 test-checked drugs, except Injection (Inj.) Paracetamol, was maintained in compliance with norms. Buffer stocks of 10 drugs were not maintained for the entire test-checked period of five months.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Twenty two out of the 27 drugs test-checked were out-of-stock for different periods of the test-checked months (Data available for four months). Out of these 22, 13 essential drugs remained completely out-of-stock for the entire test-checked months.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Availability was checked for three sampled months in Jhargram DH. Seventeen out of the 27 drugs test-checked were out-of-stock for different periods of the test-checked months. Out of these 17, eight essential drugs remained completely out-of-stock for the entire three test-checked months' period.</li> <li>➤ Excluding the stock-outs, the drugs which were in stock, were not kept in adequate quantities as prescribed.</li> <li>➤ Buffer stocks of 11 drugs were not maintained for the entire test-checked period of three months.</li> </ul>

**2.1.6.5 Operation Theatre (OT) Services**

(i) **Acute shortage of OT staff – Surgeries conducted without OT Technicians:** Status of requirement *vis-à-vis* availability of Surgeons, Nursing staff and OT Technician was as below:

**Table 2.1.7: Requirement and availability of manpower for OT**

Sl. No.	Category of staff	Requirement			Actually available (as on February 2019)			Shortage		
		BDH	SDH	JDH	BDH	SDH	JDH	BDH	SDH	JDH
1	Surgeons#	4	4	4	3	4	5	1 (25%)	0 (0%)	0 (0%)
2	Staff Nurse*	24	26	24	18	14	16	06 (25%)	12 (46%)	8 (33%)
3	OT Technician#	14	14	14	0	0	0	14 (100%)	14 (100%)	14 (100%)

Source: Records of the OT Department of the District Hospitals  
# as per IPHS for 500 beds; \* two nurses/ OT table & one nurse/ Recovery bed as per IPHS

The OTs continued to operate without OT Technicians even as of March 2021. Availability of surgeons (two) in Balurghat and nursing staff (eight) in Jhargram found to have reduced further during 2019-21.

Thus, even in comparison with the standards of a 500-bedded hospital, there existed an acute shortage of human resource attached to OT across the selected DHs. The authorities failed to clarify how in the absence of an OT Technician, surgeries were performed.

**(ii) Non-availability of OT drugs/stocks not maintained:** Assessor's Guidebook of NHM specified to ensure availability of certain drugs in OT for assured services. However, when Audit attempted to check the status of availability of the specified drugs in sample months, it was seen that no stock registers were being maintained in OT of Jhargram DH.

However, records (stock register/ observation register), showed that a wide range of essential medicines were never kept in stock or were out of stock in all the three selected DHs as detailed in *Appendix 2.1.3*. The following was observed:

- Out of 23 prescribed drugs, 12 and 18 drugs were not available in the OTs in any of the test-checked months in Balurghat and Jhargram DH respectively.
- In Suri DH, 7 and 11 out of 23 essential medicines were not available in OT respectively in test-checked months of February 2017 and May 2018.

Under the circumstances, the DH authorities could not clarify how surgeries were carried out without these essential drugs in the OTs of the DHs.

**(iii) Non-availability of OT equipment:** IPHS lists out essential equipment for OT for delivery of assured services recommended for a 500-bedded District Hospital. Status of availability of the equipment (as of February 2020) in OTs of the three selected DHs was found grossly deficient:

**Table 2.1.8: Requirement and availability of equipment for OT**

Equipment Type	Requirement of types of equipment		Availability of equipment (types of equipment)			Shortage of types of equipment		
			BDH	SDH	JDH	BDH	SDH	JDH
OT	<i>Essential</i>	21	07	07	16	14	14	05
	<i>Desirable</i>	3	00	00	00	03	03	03
Anesthesia	<i>Essential</i>	15	11	08	08	04	07	07

Source: Records of the OT Department of the District Hospitals

Moreover, though Balurghat DH had sufficient number (eight) of Boyles apparatus with fluotec and circle absorber (provides an accurate supply of medical gases mixed with an accurate concentration of anaesthetic vapour, delivers continuously to the patient at a safe pressure and flow), the same could not be put to use in absence of centralised piped supply of medical gases in the OT.

It is pertinent to mention that no down-time register of OT equipment were maintained in any of the selected DHs.

**(iv) Surgical safety records not ensured:** NHM Assessor's Guidebook prescribes that surgical safety checklist, pre-surgery evaluation records and post-operative evaluation records for OTs should be prepared for each case. Scrutiny, however, revealed that in none of the cases of surgeries performed in Balurghat and Jhargram DHs, prescribed check lists for surgeries conducted were maintained during the period checked in audit. Suri DH only maintained the same in respect of major surgeries carried out. The situation prevailed as of August 2021.

**2.1.6.6 Maternal, Neo-natal and Child Health**

(i) **Pregnancy & Child birth:** Balurghat DH, Suri DH and Jhargram DH operated Maternity wards with 60, 33, 54 functional beds respectively. These maternity wards were supplemented with wards to serve post-operative, gynaecology and Lower Uterine Segment Cesarean Section (LUCS) cases (50, 90 & 40 functional beds respectively) from February 2017 in Jhargram DH, from April 2017 in Balurghat and from May 2017 in Suri DH. Labour Rooms have always been a part of the Maternity Wards.

**A. Non-availability of drugs and consumables in Labour Room:** As per NRHM Maternal and Newborn Health Tool Kit (2013), the emergency drug tray at Labour Room (LR) should contain certain drugs. Availability of the drugs at LR in the test-checked months showed absence of medicines in stock of all the three selected DHs as detailed in *Appendix 2.1.4*.

Out of 15 essential medicines, eight medicines in Balurghat DH, six medicines in Suri DH and nine medicines in Jhargram DH were never kept in stock<sup>13</sup> of LRs during the five test-checked months. Another two medicines in Balurghat DH, four medicines each in Suri DH and Jhargram DH were partially out of stock during the test-checked period.

**B. Mothers discharged within 48 hours of delivery:** Guidelines on Ante-natal Care and Skilled Attendance at Birth (2010) stated that, conventionally, the first 42 days (six weeks) after delivery are considered the post-partum period. The first 48 hours of the post-partum period, followed by the first one week are considered the most crucial period for the health and survival of both of the mother and her newborn. Evidence has shown that more than 50 per cent of maternal deaths take place during the post-partum period. NHM Assessor’s Guidebook also stipulated for discharge of mothers and babies after passage of at least 48 hours of delivery in the case of institutional delivery. However, test-check of records revealed that majority of mothers were discharged within 48 hours of delivery as tabled below:

**Table 2.1.9: cases of discharge of mothers before 48 hours**

Year	Discharge of mothers within 48 hours		
	Balurghat DH	Suri DH	Jhargram DH
	<i>(percentage of total deliveries)</i>		
2014-15	3,961 (68 %)	8,539 (69 %)	3,373 (58%)
2015-16	3,527 (60 %)	9,551 (77 %)	3,619 (60%)
2016-17	393 (7 %)	9,344 (82 %)	4,106 (69%)
2017-18	42 (1 %)	8,186 (73 %)	4,327 (66%)
2018-19	0 (0%)	8,780 (70 %)	4,056 (63%)
2019-20	0 (0%)	9,128 (70%)	4,252 (64%)
2020-21	0 (0%)	9,476 (80%)	4,452 (66%)

*Source: HMIS data of the District Hospitals*

The above table shows that there was improvement in Balurghat DH in this matter, but situations in Suri and Jhargram DHs remained a matter of concern as these two DHs continued to discharge upto 80 per cent and 66 per cent of mothers respectively within 48 hours of delivery (as of March 2021).

<sup>13</sup> Apart from Inj. Hydrazaline, Inj. Ampicilline, Inj. Adrenaline and Methylidopa which were common for all DHs, medicines like Inj. Betamethasone, Inj. Lignocaine-2%, Inj. Diazepam, Inj. Calcium Gluconate-10%, Inj. Gentamicine, Inj. Metronidazole, Inj. Hydrocortisone Succinate and normal saline were out of stock.

**C. Corticosteroids not administered – discrepancy in reporting:** In case of pre-term deliveries (<37 weeks), mothers were to be administered corticosteroid drugs (Inj. Betamethasone/ Inj. Dexamethasone) to accelerate maturation of fetal lungs to decrease number of neonates with respiratory distress syndrome and improves survival in pre-term delivered neonates.

It could be seen in the preceding paragraph that Inj. Betamethasone was not available with Labour Rooms in all or some of the test-checked months. Scrutiny of Labour Room Register of Balurghat DH for May 2018 showed the following status:

**Table 2.1.10: Cases of administration of corticosteroid**

No. of records in LR Register in May 2018	No. of cases where gestational age was not mentioned	No. of pre-term deliveries (exclg. cases directly taken to Labour Room)	No. of cases where corticosteroids administered	No. of cases of administration of corticosteroid shown in HMIS
400	36	69	12	34

Source: HMIS data of the District Hospitals

Thus, corticosteroid was administered to the mothers only in case of 12 out of total 69 pre-term deliveries. However, there was a mismatch with number (34) reported by Balurghat DH through Hospital Management Information System (HMIS). The issue must be investigated and accountability fixed.

Further, it was found that there was no data/ information recorded in the Labour Room Register about administration of corticosteroids in case of pre-term deliveries during 2014 to 2017. Documents in support of administration of corticosteroid (Ante Natal Steroid Use Record Registers) during this period were not furnished by Balurghat DH though asked for.

**D. Maternal Mortality:** The status of maternal mortalities in the three selected DHs and number of reviews carried out was as below:

**Table 2.1.11: Trend of conduct of maternal death reviews in three test-checked DHs**

Sl. No.	Year	2015	2016	2017	2018
<b>Balurghat DH</b>					
1	Total live births	5,648	5,498	5,821	5,729
2	Number of maternal deaths as per hospital KPI data	2	2 (3 as per CMOH)	2 (3 as per CMOH)	3 (6 as per CMOH)
3	Total number of maternal death review done by DH	2	0	2	4
4	Rate of MMR/ 1,00,000 live births	35.41	36.38	34.36	52.36
<b>Suri DH</b>					
1	Total live births	11,936	10,387	11,204	11,661
2	Number of maternal deaths as per hospital KPI data	14	19	14	16
3	Total number of maternal death review done by DH	14	19	14	16
4	Rate of MMR / 1,00,000 live births	117.29	182.92	124.96	137.21
<b>Jhargram DH</b>					
1	Total live births	5,773	5,832	6,614	6,084
2	Number of maternal deaths as per hospital KPI data	3	5	8	4
3	Total number of maternal death review done by DH	3	5	8	4
4	Rate of MMR / 1,00,000 live births	51.97	85.73	120.96	65.75

Source: Records of CMOHs alongwith KPI data of the respective DHs

In case of Balurghat DH, there was mismatch between figures of maternal death reported in KPIs and those reported by the CMOH, Dakshin Dinajpur. The reasons for such differences could not be ascertained in audit. Suri DH was far ahead in maternal mortality rate among these three test-checked DHs. While Suri continued to show highest MMR in 2019 (91.37), MMR of Jhargram increased to 117.51 in 2020 surpassing other DHs.

**E. Maternal Death Reviews (MDR) - deficient and unfruitful death review:**

Following instructions of NHM, Government of West Bengal issued Operational Guidelines for Implementation of Maternal Death Review (Community Based and Facility Based MDR) in July 2010. The District Hospitals were responsible for carrying out Facility Based Maternal Death Reviews (FBMDRs) for submission to CMOH of the District. Accordingly, a Facility Based Maternal Death Review Committee was to be formed by the DHs with ACMOH as the Nodal Officer and Superintendent, specialists from Gynaecology & Obstetrics (G&O) as members. For each case of maternal death, the form for facility based MDR is to be filled up within 24 hours. The committee was to meet monthly for reviewing all the MDR forms of the month. The implementation of the suggested corrective measures which emerge as an outcome of this review was the responsibility of the Medical Superintendent of the DHs.

Scrutiny of 44 MDR documents<sup>14</sup>, however, revealed the following:

- Though reviewing every death was mandatory, out of 14 maternal deaths that occurred during 2015 to 2018, Balurghat DH did not carry out review of six deaths without any recorded reasons.
- No FBMDR Committee was formed by Balurghat DH till September 2018. Even after formation of the committee, it did not discuss any maternal death till date of audit, though three maternal deaths occurred during 2019-20. Consequently, the gaps/ lacunae emerging from MDR forms (*i.e.*, Lack of CCU/ HDU facility or OT attached Post Anesthesia Care Unit), remained unresolved.
- Six deaths out of ten test-checked cases of Suri DH were attributable to potentially avoidable factors, missed opportunities and substandard care. Cases of improper identification of post partum rise of BP which lead to eclampsia, not enough early intervention during active phase of labour, Injection (name not legible) was not started from first referral unit, improper anti-natal care, *etc.*, were opined in the review reports. MDR report showed that in three out of these six cases, conditions of the mothers were “stable” at the time of admission and death could have been avoided by proper identification of postpartum rise of BP or early intervention during active phase of labour.
- IPHS 2012 stipulated that a DH should have the facility of separate eclampsia<sup>15</sup> room and equipment for management of eclampsia mother. However, Jhargram DH did not have separate room and equipment for mothers suffering from eclampsia. Out of 20 deaths reviewed in Jhargram DH, three mothers had died due to Eclampsia.

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<sup>14</sup> 44 MDR comprised all 14 deaths from 2015 to 2018 in Balurghat DH, 10 deaths occurred in the test-checked months of 2015 to 2017 in Suri DH and all 20 deaths in Jhargram DH from 2015 to 2018

<sup>15</sup> a condition in which one or more convulsions occur in a pregnant woman suffering from high blood pressure, often followed by coma and posing a threat to the life of mother and baby

Jhargram DH did not carry out any review of seven deaths of mothers occurred between July 2020 and July 2021. However, while furnishing KPI figures to H&FW Department, it showed all deaths as reviewed in suppression of the fact.

**F. New Born Care:** To accelerate the achievement of national goals and to bring down childhood mortality, the Government of India (GoI), in addition to renewing efforts in providing quality health care for women, infants and young children under the NRHM, took a key step towards setting up of newborn care facilities at various levels of public health services. A District Hospital was to set up a Special Newborn Care Unit (SNCU), which provides special care (all care except assisted ventilation and major surgery) for sick newborns, along with Newborn Care Corner (NBCC) at labour room and OT.

- **Operation of inadequate SNCU beds:** As per the Facility Based New Born Care Operational Guidelines by NHM (2011), the minimum recommended number of beds for an SNCU at a District Hospital was 12. However, if the DH conducts more than 3,000 deliveries per year, four beds were to be added for each 1,000 additional deliveries.

Actual status of bed availability was as follows:

**Table 2.1.12: Availability of SNCU beds**

Name of DH	No. of deliveries/ year (from 2014)	Ideal number of SNCU beds	Functional SNCU beds	Shortage (percentage)
BDH	> 5000	20	14 <sup>16</sup>	30
SDH	> 12000	48	40	17

Source: NHM norms and records of SNCU Departments of the DHs

- **Non-availability of equipment for newborn care:** The Indian Public Health Standards (IPHS) stipulated list of equipment for use in Special Newborn Care Unit of a District Hospital. Though the list was framed for running a minimum 12-bedded SNCU, a comparison of equipment against the list in the test-checked three districts exhibited acute shortage of equipment as detailed in *Appendix 2.1.5*.

Out of the test-checked 21 types of equipment essential to run an SNCU, Balurghat DH, Suri DH and Jhargram DH did not have/ did not adequately have 16, 13 and 10 equipment respectively,

Important instruments like Resuscitation Kits, Oxygen Hood, Suction Machines, Infantometers, Suture sets, Multi-Channel Monitors, Digital Thermometers, Neonatal Stethoscopes, etc., were either scarce and/ or absent across the test-checked DHs.

- **Neonatal deaths in SNCU and reviews thereof:** Special Newborn Care Unit (SNCU) is meant primarily to reduce fatality among sick children born within the hospital or outside, including home deliveries within first 28 days of life.

Scrutiny of records revealed that percentage of newborn death ranged between 14 and 20 in Balurghat DH, between 12 and 53 in Suri DH and between 10 and 14 in Jhargram DH during 2015-2018. The situation, however, improved during 2019-21 and ranged between 8 and 10 in all the three DHs.

<sup>16</sup> During January 2015 to March 17, from April 2017 onwards it was 20

**G. Child Death Reviews:** State Health Department order circulating the Child Death Review (CDR) mechanism, recognised most child deaths occurring across the state as preventable. CDR was envisaged to enable the concerned authorities to take corrective measures to avert such deaths in future.

Scrutiny of records showed that all the selected DHs carried out CDRs against all child deaths occurred in the DHs.

**Table 2.1.13: Position of conduct of child death reviews in three test-checked DHs**

Name of the DH	Total Neonatal deaths reviewed (period)	Major reasons for death (percentage of total neonatal deaths reviewed)	Number of death observed as preventable	Comments
Balurghat DH	64 in 2019 (excluding babies with extremely low birth weight)	<ul style="list-style-type: none"> <li>Hypoxic-ischemic encephalopathy/ Birth Asphyxia (a condition arising when the body is deprived of oxygen): 40 (63)</li> </ul>	15	No documents in support of any discussion on the CDRs and adopting of any corrective action could be produced by Balurghat DH.
Suri DH	791 (May 2018 to Dec 2019)	<ul style="list-style-type: none"> <li>Birth Asphyxia: 550 (70)</li> <li>Respiratory Distress: 59 (seven)</li> <li>Septicemia: 11 (one)</li> </ul>	04	--
Jhargram DH	54 in 2018	<ul style="list-style-type: none"> <li>Respiratory distress: 46 (85)</li> <li>Septicemia: Two (below one)</li> </ul>	14	Panel identified lack of minimal respiratory support (CPAP/ HHHF Nasal Cannula) as cause of death and recommended essential equipment/ facility/ services.

*Source: Records of the District Hospitals*

The trend continued as 22 (out of 105) and nine (out of 137) neonatal deaths were found preventable in 2020 in Balurghat and Jhargram DH respectively. No records on child death reviews were produced by Suri DH for the period from January 2020 to November 2020.

The Respiratory support to newborn is life saving for newborn with breathing difficulty. If breathing difficulty in newborn worsens, supply of oxygen at a high flow rate (5-10 L/ min) to newborn is essential. IPHS also stipulates for provision of one CPAP (Continuous Positive Airway Pressure) for a DH. It was stated that the CPAP machine would work only on the centralized oxygen supply through pipeline and the Jhargram District Hospital had no such arrangement even as in September 2021.

Further the facility for full sepsis screening and BACTEC blood culture was lacking at JDH, as a result, infants suffering from septicemia were not treated on emergent basis leading to mortality of infants.

**H. Laxity in Vitamin K prophylaxis:** Vitamin K is required for the synthesis of coagulation factors that prevent and control bleeding. The Ministry of Health and Family Welfare, Government of India recommended (April 2014) that all newborns should be given Vitamin K intramuscularly after birth to minimise the risk of ‘Vitamin K Deficiency Bleeding’ (VKDB). All newborns delivered in health facilities at all levels should receive Vitamin K prophylaxis with record of date and dose in the Labour Room/ OT register, neonatal case sheets and referral/ discharge slip.

Review of records made available to audit, however, revealed that ‘Vitamin K’ administration to infants soon after birth to prevent VKDB was introduced in Suri DH only from July 2015. As such, 15,513 babies (live births) born between April 2014 to July 2015 did not receive Vitamin K.

**I. Adverse event registers not maintained:** As per NHM Assessor’s Guidebook for Quality Assurance, a health facility should maintain records of any adverse event following vaccination and/ or family planning procedures.

Review, however, revealed that no records of adverse event following vaccination and/ or family planning procedures were maintained by Suri and Jhargram DHs. As such precision and effectiveness of the vaccination and family planning units of the DHs could not be ascertained.

Suri DH, however, started maintaining Adverse Event Register from January 2021.

***Summary of findings:** In the three test-checked District Hospitals, five out of 13 essential IPD Services in IPD wards were not available while almost none of the 18 super speciality services (excepting two in Balurghat DH and one in JDH) was in existence. As regards essential and crucial IPD services, Suri DH had its CCU non-functional from October 2019 to February 2020. Acute shortage of trained manpower, drugs, equipment, etc., were noticed in CCU, Emergency and Operation Theatre services provided by the selected DHs. Surgical safety was compromised by not complying to pre and post-surgical checklist. Justifications in support of referrals were also not properly recorded.*

*In post natal care, a large number of mothers were discharged within 48 hours of delivery ignoring inherent risk of developing complications. Many labour room drugs were not in stock. A number of instances were noticed where deaths of mothers were not reviewed. Available Maternal Death Review (MDR) showed gaps at DH level labour room facilities leading to fatalities of mothers. As gaps were never plugged, MDR served no meaningful purpose. Child Death Reviews showed a number of deaths were preventable. Lack of minimal respiratory support in Jhargram DH continued to be a matter of concern as it factored in child death.*

### Availability of Resources

#### 2.1.7 Drugs

Department of H&FW, GoWB framed a State Drug Policy (SDP) 2004 with an objective to define the policy goals, to outline the strategies to meet the above goals and to create a forum for evaluation and system monitoring.

As per the policy, a secondary level hospital should have a Drug and Therapeutic Committee to suggest the administration of appropriate ways and means relating to inventory management and use of drugs. Though Balurghat DH furnished a register relating to ‘Drug Procurement Committee’, it only showed the list of members without details of any deliberations and recommendations.

**2.1.7.1 No drug procurement plan and drug formulary prepared**

The Indian Medical Council Regulations (Professional Conduct, Etiquette and Ethics) also suggested for development of drug formulary<sup>17</sup> for ensuring rational prescription and use of drugs by adopting the ways and means suggested by the Drug and Therapeutic Committee.

Audit, however, observed that the DHs neither prepared any hospital drug formulary nor ever assessed the quantity of drugs required for the hospital; consequently, there was no drug procurement plan of the hospitals as observed as of August 2021.

As a result, serious deficiencies were noticed in procurement and keeping of stock of essential medicines in all the selected DHs as discussed below.

**(i) Essential drugs not procured:** The Department of Health & Family Welfare framed (January 2018) list of essential drugs for different levels of hospitals. A District Hospital, being a secondary level hospital, was to procure and maintain stock of 694 drugs, including life-saving drugs, in its stock so that desired services could be rendered.

A review of procurement of drugs against the state framed Essential Drug List (EDL) surprisingly showed that 51% to 66% of the 694 essential drugs were never procured by any of the selected DHs during the test-checked period from 2014-15 to 2018-19 as tabulated below:

**Table 2.1.14: Position of procurement of Essential drugs in three test-checked DHs**

Sl. No.	Name of DHs	No. of Essential Drugs as per State EDL	No. of drugs procured	No. of drugs never procured (percentage)
1.	Balurghat DH	694	234	460 (66.28%)
2.	Suri DH		266	428 (61.67%)
3.	Jhargram DH		341	353 (50.86%)

*Source: Records of Medicine Stores of the District Hospitals*

In Suri DH, it was also seen that out of 250 kits, chemicals and reagents to be procured and maintained in stock (as per Notification H/TDE/299/5S-05/2017 dt. 23.03.18), the hospital authority had procured only 146 chemical reagents.

**(ii) Essential drugs remaining out of stock:** Of the small percentage of EDL drugs procured by the selected DHs (as discussed above), 172 drugs, 26 drugs and 18 drugs remained out of stock for different periods during 2018-19 in Balurghat DH, Suri DH and Jhargram DH respectively as shown below:

**Table 2.1.15: Position of essential drugs remaining out of stock in test-checked DHs**

Name of DHs	No. of drugs remained out of stock for given range of days				
	<= 15 days	16-30 days	31-90 days	91-150 days	>150 days
Balurghat DH	13	07	32	18	102
Suri DH	00	00	04	10	12
Jhargram DH	02	04	04	06	06

*Source: Records of Medicine Stores of the District Hospitals*

Under the circumstances the DH authorities failed to clarify how the hospitals carried on to render services and dispensed free drugs (as per free drug policy

<sup>17</sup>A drug formulary is a list of generic and brand-name prescription drugs covered by a health plan.

of the state) to the OPD and IPD patients of the hospital by not procuring and also by not keeping stock of essential drugs.

(iii) **Administration of non-standard drugs:** The Deputy Director of Health Services (Equipment & Store), Central Medical Stores, invites e-tender for selection of suppliers and preparation of Rate Schedule for procurement of drugs, equipment and other hospital consumables by District and Sub-District level Hospitals and other direct purchasing health units under the H&FW Department throughout the State.

As per existing terms and conditions of tender document, every batch of drugs except Anti Rabies Vaccine (ARV), Anti Venom Serum (AVS) and other Sera/ Vaccines & immunological products should contain In-house Test report of the Company. This apart, the Central Medical Store (CMS) also has a system of statutory testing of samples of all batches of medicines received by the district/ sub-district hospitals, from empanelled laboratories. All adverse results of the testing were to be uploaded in the Stores Management Information System (SMIS) or to be intimated otherwise to all procuring units so that the drugs were not issued and consumed.

Cross-checking of the records of medicines of the three selected DHs *vis-à-vis* the list of drugs found to be of Non-Standard Quality (NSQ) revealed that some batches of the NSQ drugs were received in the DHs. However, instead of discarding the medicines, the medicines were issued from the stores to the wards and were administered to the patients as detailed below:

**Table 2.1.16: Instances of administration of NSQ drugs in test-checked District Hospitals**

Sl. No.	Name of drug	Batch No.	Quantity consumed	Ward involved
<b>Balurghat DH:</b>				
1.	Dexamethasone Sodium Phosphate Inj. IP 8 mg/ 2 ml (Pack of 10 vials)	1603207	406.50 packets	Isolation, Burn, Emergency, OT, Male Surgical, Maternity, Labour Room, Male Medicine, Female Medicine, Child & CCU
2.	Amoxicillin 500 mg + Clavulanic Acid 125 mg Tab (Strip of 10 tabs)	CLMD-1037	500 tabs	Maternity
3.	Glimiperide 1 mg tab (strip of 10 tabs)	163208	380 tabs	OPD Pharmacy
<b>Suri DH:</b>				
1.	Amoxicillin 500 mg + Clavulanic Acid 125 mg Tab	CLMD-1001	13,700 tabs	OPD-1,000, Gynaecology-3,000, FSW-700
2.	Ciprofloxacin HCl Tab. I.P. 500 mg	CPL-122	41,500 tabs	OPD-30,000, Labour-4,000, Other Wards-7,500
<b>Jhargram DH:</b>				
1.	Ciprofloxacin 250 mg	CPR 208,210	450 tabs	Male and Female Medical
2.	Inj. Ergometrine Maleate 0.2 mg/ ml	ME11713	1,050 amps	Labour Room, Post Obstetrics and Gynaecological Ward

Source: Records of CMS and respective wards of the District Hospitals

It could be seen from the above that substantial quantities of seven different NSQ batches of six drugs were administered to the patients of various IPD and OPD wards of three DHs. This was attributed by the DH authorities to absence of any intimation about the Quality of drugs supplied.

Though impact of administration of the NSQ drugs on patients was asked for, no details could be provided by the DH authorities.

**(iv) Administration of expired drugs:** Assessment and procurement of drugs in consonance with assessed demand are integral elements of efficient management of inventory of drug and consumables. Review, however, showed that a large number of medicines in considerable quantities expired their shelf-lives over the years. Balurghat DH had 70 types of medicines expired while Suri DH had eight and Jhargram DH had 103 medicines that expired during the audited period.

A test scrutiny carried out in audit showed instances of expired drugs being actually administered to the patients in various IPD wards in all three DHs:

- In Balurghat DH, six types of drugs (out of 61 drugs test-checked) issued between 2017-18 and 2019-20 to different IPD wards, were administered to the patients of five IPD wards after the date of expiry of the drugs (*Appendix 2.1.6*). Though it was seen that in most wards dates of expiry were recorded against the medicines in stock register, the dates were ignored resulting in administration of expired medicines to patients.
- In Jhargram DH, in 2018-19, 381 units (tabs/ injections) of two types of drugs were administered to patients after expiry (*Appendix 2.1.6*).

It is pertinent to mention that in none of the wards of DHs, there were accesses to online Store Management Information System (SMIS).

There was no scope to evaluate the hazards of consumption of expired drugs on patients by Audit.

**(v) Poor storage conditions:** Drugs and Cosmetic Rules, 1945 stipulated parameters for the storage of drugs for maintaining the efficacy of the drugs before those were issued to patients. The norms and parameters prescribed in the said Rules were, however, not adhered to as observed in audit.

In Jhargram DH, the drugs and consumables were stored in open place without any container/ tray/ cart. The roof of the store building was damaged and damp and was in dilapidated condition. As a result, there was a high probability of it affecting the condition and hence, quality of drugs.



*Pic 2.1.2 to 2.1.4: Store, District Hospital, Jhargram*

As per Assessor's Guidebook for Quality Assurance for District Hospitals 2013, the hospital service provider was to ensure secure storage of narcotic and psychotropic drugs through lock and key. The Jhargram District Hospital did not secure storage of such drugs during the period of audit. Further, the buffer stock of medicines and consumables were not maintained by the hospital during the period of audit.

In Suri DH and Balurghat DH also, drugs were found stored on the floor in absence of adequate space on shelves. In Suri DH, three of the four freezers/refrigerators did not have 24 hour temperature recording nor did those display the storage instructions of vaccines. There was no improvements in the situation as of August 2021. Such lack of reliable access to safe and effective drugs could result in diminished public trust in the health system.

*Summary of observations: In absence of Drug and Therapeutic Committees, there existed no drug formulary and drug procurement plan. As a result, there were instances like large number of essential drugs not being procured or remaining out of stock. This would have led to significant out-of-pocket expenditure being burdened on the patients, especially the poor. Moreover, alarming instances were noticed where non-standard and expired drugs were administered to patients representing serious laxity in control mechanism. Storage condition of drugs also called for special attention.*

Though there were provisions in place for preparation of list of drugs by hospitals on the basis of disease patterns and inflow of patients; guiding orders for maintenance of buffer stock; storage of drugs and ensuring quality of drugs before being administered to the patients; inter-district or inter-institutional transfer of medicines before the expiry, etc., compliance to these rules has to be ensured for effective operation.

#### 2.1.7.2 Equipment

The Indian Public Health Standards prescribed equipment norms for District Hospitals based on its bed strength. The Department of H&FW neither adopted IPHS nor did it devise any essential equipment norm/ list for a District Hospital to maintain. Only list of equipment to be maintained at CCU and SNCU was found to be in place. Status of availability/ non-availability of various equipment required for various line services have already been discussed earlier in the Report. However, in the absence of any general list of equipment for a district hospital, there was no scope for the district hospital to carry out any gap analysis exercise and to prepare a procurement plan against any time scale.

(i) **Poor inventory management:** As a general rule { West Bengal Financial Rules (WBFR) 99 & 109 }, all departments in possession of stores required for use in public service are to maintain stock account. Review, however, showed that the stores in Balurghat DH and Jhargram DH did not maintain proper stock of equipment. The equipment stock registers, as produced to Audit, recorded only some minor instruments and consumables of the hospital.

It was stated by Balurghat DH that management of stock and AMC of all equipment has centrally been vested with a private organization which had prepared a stock of equipment after assigning bar-code to each equipment in possession of the DHs. However, enquiry revealed that the list was not dynamic one as an unauthenticated list of equipment (as on 8 December 2019) was furnished to audit. The list only contained equipment already in possession of

the erstwhile DHs. The equipment supplied for the newly built Super Specialty Hospital (SSH) buildings in all the DHs, maintained by West Bengal Medical Services Corporation Limited (WBMSCL), were not included in the list. As such, the DH authorities did not have a comprehensive picture of equipment in its possession. The situation remained unchanged as of August 2021.

**(ii) Non-availability/ Shortage of equipment and serious anomalies in stock:** Observations on non-availability/ shortage of equipment in respect of CCU, OT, Emergency and SNCU have been discussed earlier in this report. A cross-checking with the list of equipment prescribed in IPHS (for a 500-bedded DH) for some of the remaining departments/ services against Asset Register (prepared by HITES) and list of equipment for SSH (maintained by WBMSCL) *vis-à-vis* current physical status obtained from respective departments, revealed shortages and anomalies in stock as detailed in *Appendix 2.1.7A, 2.1.7B and 2.1.7C*.

Evidently, all the selected DHs not only operated in absence and/ or with serious shortage of essential equipment, but also a discrepant inventory of equipment was maintained. No physical verification of equipment was ever carried out by the DH authority during the period covered in audit.

**Summary of findings:** *Inventory of equipment was not properly maintained in the test-checked DHs. There were acute shortage of Eye, ENT and Endoscopy equipment compared to normative requirement envisaged by IPHS. Moreover, anomaly in stock and physical existence of equipment were observed by Audit.*

### **2.1.7.3 Human Resource**

**(i) No definite sanctioned strength- no future plan for plugging up vacancies:** There existed no separate order specifying the sanctioned strength of staff of the selected DHs. The basis of sanctioned strength was a general guiding order issued in 1991 which specified a formula of calculating the sanctioned strength of different cadre based on bed-strength of a hospital. Requirement of manpower has never been assessed and/ or revised since 1991, though there has been gradual increase in bed strengths in all three DHs. Moreover, the sanctioned strength of some cadres as obtained from H&FW Department were at variance with sanctioned strength as available with the DHs in respect of those cadres as shown below:

**Table 2.1.17: Mismatch of sanctioned strength at some cadres between Departmental figures and DH level figures**

Name of Cadre	Sanctioned strength as per H&FW Department			Sanctioned strength as per the District Hospitals		
	BDH	SDH	JDH	BDH	SDH	JDH
Medical Technologists (MT)	34	36	29	52	18	NA
Staff Nurse	468	516	346	400	263	NA

*Source: Records of the H&FW Department and District Hospitals*

As there existed no definite sanctioned strength of hospitals, evidently, there existed no plan or target of filling up the vacancies in a time frame. Jhargram DH authority was unaware of its sanctioned strength.

**(ii) Shortage of manpower vis-à-vis sanctioned strength:** There were substantial vacancies (as of April 2019) in the DHs, as compared to the sanctioned strength given by Directorate of Health Services (DHS) in different cadres of manpower as shown below:

**Table 2.1.18: Shortage of manpower vis-à-vis sanctioned strength in test-checked DHs**

Cadre	Sanctioned strength	Men-in-Position in DHs (01.04.2019)			Total	Shortage
		Regular	Contractual			
			State budget	NHM		
<b>Balurghat DH:</b>						
Medical Officer	90	50	4	2	56	34 (38%)
Paramedical	101	54	1	11	66	35 (35%)
Staff Nurse	468	279	0	0	279	189 (40%)
Administrative	195	82	0	10	92	103 (53%)
<b>Jhargram DH:</b>						
Medical Officer	78	57	6	NA	63	15 (19%)
Paramedical	55	35	2	NA	37	18 (33%)
Staff Nurse	346	239	0	NA	239	107 (31%)
Administrative	NA	29	0	NA	29	0

Source: Records of the H&FW Department and District Hospitals; Figures of Directorate have been taken as sanctioned strength of Nursing staff of all DHs and of all cadres of Jhargram DH.

The DHS, however, could not provide the men-in-position Cadre-wise break up of status in respect of Suri DH. The overall number of men-in-position in Suri DH showed that there were 24, 7 and 41 *per cent* vacancies<sup>18</sup> in the cadres of Medical Officer, Paramedical Staff and Staff Nurse respectively.

The status as of March 2021 showed that shortage of Staff Nurse and in Medical Officer worsened (30 - 40 *per cent* and 41 - 43 *per cent* respectively for Balurghat and Suri DHs) while Jhargram DH showed an increasing trend in shortage in the Medical Officer and Paramedical Staff cadre. Shortage in Paramedical staff in Balurghat and Jhargram DH was, however, reduced to 30 *per cent* and 13 *per cent* respectively.

Thus, alarming level of shortage of nursing staff and Medical Officer in Balurghat and Suri DHs calls for attention of the Government as it can potentially affect the patient care.

Moreover, the existing manpower of the DHs, having a sanctioned bed-strength ranging from 600 to 1,024, was abysmally low even compared with the minimum essential manpower specified cadre-wise and specialty-wise suggested for a DH with 500 beds as by IPHS as detailed in **Appendix 2.1.8**. A synopsis showed the following status:

**Table 2.1.19: Shortage of manpower vis-à-vis IPHS norms in test-checked DHs**

Specialty	Minimum strength for a 500-bedded DH	Shortage as on 01.04.19		
		BDH (930-bedded)	SDH (1,024-bedded)	JDH (600-bedded)
Medical Officer	68	29 (42.64%)	15 (22.06%)	13 (19.12%)
Paramedical Staff	100	57 (57%)	62 (62%)	64 (64%)
Administrative Staff	27	19 (70.37%)	15 (55.55%)	17 (62.96%)

Source: IPHS norms and records of the District Hospitals

The gaps found to have widened by March 2021. Shortage of MO ranged between 31 *per cent* in Suri DH and 35 *per cent* in Jhargram DH. Shortage of Administrative Staff also increased up to 63 *per cent* in Suri DH.

**(iii) Human Resource needed to run Specialty and Super-specialty services, were not available:** H&FW Department, GoWB, constructed (2016) a

<sup>18</sup> Medical Officer: 61 in position out of 80 sanctioned, Paramedical Staff: 56 in position out of 60 and Staff Nurse: 306 out of 516

500-bedded 10-storied Super Specialty Hospital (SSH) in the compound of Balurghat DH as an integral part of the existing District Hospital to render specialty services like G&O, Medicine, Surgery, Paediatrics, Imaging Services, Clinical Pathology and Super Specialty Services like Ophthalmology and Orthopaedics. For the purpose of making it operational, 478 posts against 20 different cadres were sanctioned by the Department.

Review, however, showed that the existing wards of the DH were shifted to the SSH Building but continued the operation with the existing HR available with the DH. Since creation of the SSH, posting of only 66 staff nurse and seven staff (Non-Medical Technical Person) were made against the sanctioned post of 478 under different cadre as shown below:

**Table 2.1.20: Shortage of manpower *vis-à-vis* sanctioned strength in SSHs attached to DHs**

Sl. No.	Name of the post	No. of sanctioned strength	Number posted
1.	GDMO	15	0
2.	Specialist MO	41	0
3.	Dy. Nursing Super	4	0
4.	Staff Nurse	161	66
5.	Ward Sister	12	0
6.	Asstt. Superintendent	3	0
7.	Pharmacist	7	4
8.	Lab. Technician	04	0
9.	X-Ray Technician	4	0
10.	ECG Technician	4	2
11.	Ward Master	4	0
12.	Storekeeper	4	0
13.	Clerk	5	0
14.	Physiotherapist	2	1
15.	Dietician	1	0
16.	GDA	148	0
17.	Sweeper	50	0
18.	Driver	2	0
19.	Cleaner	2	0
20.	DEO	5	0
<b>Total</b>		<b>478</b>	<b>73</b>

*Source: Records of the H&FW Department and District Hospitals*

No GDMOs or Specialist MOs were posted. As a result, all the deliverable Specialty Services ran with acute shortage of HR rendering the delivery of comprehensive secondary care remained unfruitful.

**Summary of observations:** *There was no definite sanctioned strength devised for the DHs, though conflicting data were available with the Department and the test-checked District Hospitals. However, there were acute shortage in the cadres of Medical Officer and Nursing Staff. Evidently, the Department was not in a position to frame any time bound plan for filling up the vacancies. The test-checked DHs having 850 beds in average, exhibited acute shortage of manpower even against normative strength of manpower envisaged in IPHS for a 500-bedded DH. Prospect of delivery of specialty/ super specialty services at district level in Dakshin Dinajpur District remains remote as only 15 per cent of sanctioned HR for Specialty/ Super Specialty services were posted in Balurghat DH.*

#### 2.1.7.4 Infrastructure

(i) **Sub-optimal and inefficient utilisation of infrastructure:** West Bengal Medical Services Corporation Ltd. (WBMSCL) under Department of H&FW, GoWB undertook the construction of the Super Specialty Hospitals (SSH) at district level on turnkey basis (planning, design and execution) wherein 10-storied building was constructed for SSH of 500 bed (In case of Jhargram DH, it was five storied building for 300-bedded). The turn key contractor was also responsible for supply and installation of medical equipment and furniture which was approved under the project as a package for the selected DHs.

Though the SSHs were ready by February 2016, however, it was observed that delivery of health care services started only from April-May 2017 in Balurghat and Suri SSHs. It was further seen that even after commencement of delivery of services, the DH authorities could not utilise the huge infrastructure created for the SSHs, non-posting of human resources being the main attributable factor.

**A. Short utilisation of IPD beds of SSH:** Year-wise sanctioned bed-strength and poor utilisation (functional) status of the beds had been detailed in *Appendix 2.1.9*.

Though with the inclusion of SSHs, the sanctioned bed strength increased by 116, 92 and 100 *per cent* in Balurghat DH, Suri DH and Jhargram DH respectively, the increase in utilisation of beds was only by 58 *per cent* in Balurghat and 74 *per cent* in Suri. Jhargram DH, however, registered a growth of 91 *per cent* in utilization of beds. Beds and bed mattresses, were, however,

found wrecked and lying dumped in the SSH buildings.



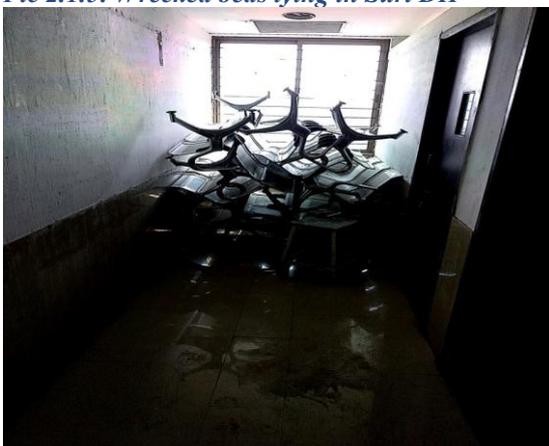
*Pic 2.1.5: Wrecked beds lying in Suri DH*

**B. Idle civil infrastructure & furniture:** The newly built multistoried SSHs with total floor area of 1,60,000/ 80,000 sq. ft. (adding together ten/ five floors) were envisaged to deliver all the specialty and super specialty services.

However, in reality no additional specialty and/ or super-specialty service could be introduced till date of audit. Instead, only some existing wards of the DHs were shifted from its pre-existing buildings to the SSH buildings. It was observed, only 77 *per cent* (1,22,759 sq. ft.) in Balurghat SSH building and 69 *per cent* (1,09,682 sq. ft.) in Suri SSH building were utilised as of June 2019 leaving the remaining floor spaces lying unutilized.

Moreover, this portion of un-used civil infrastructure and the furniture were lying without any maintenance leading to rapid wear and tear.

In Balurghat, such shifting of existing wards from old DH building to new SSH building caused scattering of departments/ wards within the campus. As a result, the Emergency in the old Balurghat DH building was so far away from OT and some IPD wards in SSH, that people had to use ambulance to



*Pic 2.1.6 Floor space and furniture lying un-used without maintenance in Balurghat DH*

bring ailing patients from Emergency to OT or for admission in IPD in SSH building. This can potentially cause additional danger for patients brought to emergency requiring immediate surgery.

**C. Supplied equipment lying unutilised:** As the Balurghat SSH could not operationalise services at desired level due to dearth of doctors and other support staff, a number of equipment were found lying unutilized in locked up rooms of the SSH building or remained unused since installation as detailed below:

**Table 2.1.21: Equipment lying unutilized in test-checked DHs**

Sl. No.	Equipment	Supplied Qty.	Issued Qty.	Balance Qty.	Remarks
1.	500 MA X-Ray Machine	1	1	0	Not used
2.	60 MA portable X-Ray	1	1	0	Not used by Mammography Deptt.
3.	Mammography unit	1	1	0	Not in use
4.	Fibre-optic Bronchoscope with light source	1	0	1	Not installed
5.	Nebuliser	10	3	7	Lying uninstalled
6.	Radiant Warmer	4	3	1	Lying uninstalled
7.	ECG Machine Computerised	4	3	1	Lying uninstalled
8.	Laryngoscope Fibre-optic ENT	2	2	0	Not used
9.	Laryngoscope Indirect	3	2	1	None of these three used/ installed
10.	Snellen Chart/ Drum with remote	1	0	1	Not installed
11.	Trial lens sets with frame	1	0	1	Not installed
12.	Log Mar Vision Chart	1	0	1	Not installed
13.	Retinoscope	2	1	1	Lying uninstalled
14.	Dental Chair with Accessories	3	0	3	Not installed
15.	Dental X-Ray	1	0	1	Not installed
16.	Dental Instrument and Accessories	3	0	3	Not installed
17.	Haematology Analyser	1	0	1	Not installed
18.	Class-I Bio-Safety Cabinet	2	0	2	Not installed
19.	Endoscope (OGD)	1	0	1	Not installed

*Source: Records of the District Hospitals*

Apart from the above list of equipment which were documented as not installed or not used by Balurghat DH, other equipment, like Baby-Incubator, which were shown as issued to Paediatrics Ward in the list and shown as commissioned in August 2017, were actually found lying packed inside a locked room indicating their idling for at least four years.



**Pic 2.1.7 & 2.1.8** Four baby incubators, though shown as issued to Paediatrics ward and in service, was found lying packed in un-used locked up room of SSH building

Three Neo-Natal Ventilators also lay uninstalled in Balurghat DH due to lack of pipe line supply of medical gases. The machines were supplied in 2015 with a warranty of three years from the date of installation. Even after a lapse of six years of supply, the same could not be installed.

In Suri Super Specialty Hospital, out of 90 types of medical equipment supplied between March 2016 and July 2018 by the turnkey supplier, 29 equipment worth ₹ 9.10 crore, could not be made functional till date (February 2020) due to non-availability of specialized doctors and manpower, training, non-supply of film, cassettes, accumulation of moisture (sweating) on machine due to dampness, battery, reagents, *etc.* Audit scrutiny also revealed that the warranty of machines had already been expired.

Further, the hospital authority assessed (June 2018) and identified that the turnkey supplier supplied (January 2017) 24 types of furniture worth ₹ 2.20 crore beyond requirement or for service not planned in the SSH. Those excess supplied furniture were kept in packed condition in the seventh floor of the Super Specialty Hospital since the date of supply.

WBMSCL instructed (July 2018) Suri SSH to reallocate the surplus medical equipment and furniture to the old DH building. The residual excess, if any, after such reallocation was to be communicated to WBMSCL. The CMOH of the District was also requested to undertake the relocation exercise and ensure utilisation of all equipment/ furniture that have relocated to the existing hospital for post facto approval of the department.

However, the district authority could not reallocate to put the unused furniture/ equipment into use till date.

**D. Pipeline Supply of Medical Gases remaining non-functional:** The Super Specialty Hospitals in the three selected district hospitals (Balurghat, Suri and Jhargram) came up with centralized Medical Gas Pipeline System (MGPS) as included under the turnkey contract. As MGPS is a patients' life-saving system, WBMSCL had instructed the contactors to exercise the checks of the installation and commissioning process as per guidelines of HTM-2022 Standard and to get it certified through a qualified third party agency/ consultant with the approval of WBMSCL.

The MGPS were found to have been completed in all three DHs between August 2016 and April 2017. However, the system became functional in Suri DH only from October 2020, while in the remaining two DHs, it remained only partially functional. An oxygen plant has been set up for the SSH building of Jhargram DH (including some parts of the old building) under PM-CARES fund.

**E. Absence of drainage system- un-scientific disposal of liquid waste:** The Balurghat DH campus including SSH building, quarters for doctors, nurses and staff, *etc.*, never had a proper drainage system in place. All effluents of the hospital wards and staff quarters passing through shallow channels (cut across the compound, partially concreted and partially not) lead to a swampy land behind the SSH building.



Pic 2.1.9 & 2.1.10: Plight of drainage in Balurghat DH

Review of resolutions of Rogi Kalyan Samity (RKS) meeting showed that though the matter of construction of drainage system was under consideration from or before January 2014, and the hospital authority showed concerns of health hazards of the people of locality and the patients due to the choked drainage, the DH was still running without a proper drainage system even as of August 2021, *i.e.*, after passing of seven years.

**F. Other Projects lying incomplete:** Review of RKS resolutions and list obtained from district health authority showed that a number of projects essential for smooth running of the DHs were either not approved or not completed since long as detailed in **Appendix 2.1.10**.

It could be seen that a number of projects were not even approved as on date of audit and received the Administrative Approval and Financial Sanction (AAFS) of the Health Directorate. Evidently the DHs continued operation with curbed infrastructural facilities.

*Summary of observations: There was sub-optimal and inefficient utilisation of infrastructure. Even after commencement of delivery of service, the DH authorities could not utilise the huge infrastructure created for the SSHs, non-posting of human resources being the main attributable factor. Though there had been substantial increase in sanctioned bed strength (by 92 to 116 per cent), the same could not be translated into equivalent increase in functional beds in two test-checked District Hospitals. A large portion of newly created civil infrastructure and procured furniture/ fixtures for super specialty hospitals have been lying idle. This apart, as super specialty services could not be operationalised, a number of costly and sophisticated equipment supplied for the Super Specialty Hospital lied packed for years. Pipeline Supply of Medical Gases could not be operationalized creating hindrance in delivery of proper health care services to patients. Liquid waste was irregularly discharged in Balurghat DH in absence of proper drainage system.*

*Support &  
Auxiliary  
Services*

**2.1.8 Radiology & Diagnostic Services**

Efficient and effective diagnostic services, both radiological and pathological, are amongst the most essential health care facilities for delivering quality treatment to the public based on accurate diagnosis. IPHS suggested a DH to ensure a list of equipment and facilities; availability of which was as found below:

**2.1.8.1 Radiology Services**

The role of radiology is central to disease management for the detection, staging and treatment of diseases. Adequate availability of functional radiology equipment, skilled human resources and consumables are the key requirements for the delivery of quality radiology services.

*(i) Lack of essential equipment:* The essential equipment, as stipulated by IPHS, to ensure delivery of desired radiology services in a district hospital was not available with the DHs:

**Table 2.1.22: Dearth of equipment vis-à-vis IPHS requirements**

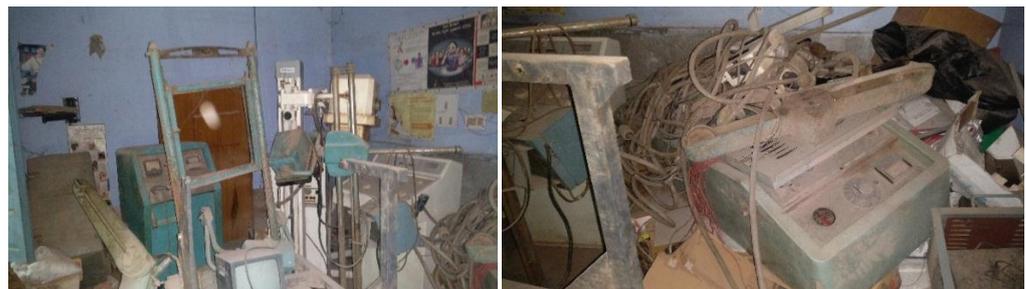
Sl. No.	Name of Equipment	Number required	Nos. available			Remarks
			BDH	SDH	JDH	
1.	500 M.A. X-Ray machine	01	01	01	01	<b>SDH &amp; JDH:</b> Non-functional
2.	300 M.A. X-Ray machine	01	02	00	01	<b>BDH:</b> 1-Non-functional <b>SDH:</b> Not available <b>&amp; JDH:</b> Non-functional
3.	100 M.A. X-Ray machine	01	01	00	02	<b>BDH &amp; JDH:</b> Non-functional <b>SDH:</b> Not available
4.	60 M.A. X-Ray machine (Mobile)	01	01	01	01	<b>All DHs:</b> Non-functional
5.	Dental X-Ray machine	01	01	01	01	--
6.	Colour Doppler Ultrasound machine with 4 probes	04	04	02	02	<b>BDH &amp; SDH:</b> Machines had only two probes (abdomen & soft parts) instead of four
7.	Portable ultrasound	01/desirable	00	00	00	<b>All DHs:</b> Not available
8.	C.T. Scan Multi slice (64 slice)	01/desirable	01	01	01	<b>All DHs:</b> In PPP mode
9.	Mammography Unit	01	01	01	00	<b>BDH &amp; SDH:</b> Non-functional <b>JDH:</b> Not available
10.	Echocardiogram	01/desirable	00	00	00	<b>All DHs:</b> Not available
11.	MRI 1.5 Tesla	01/desirable	00	00	00	<b>All DHs:</b> Not available

*Source: IPHS norms and records of Radiology Department of the District Hospitals*

It could be seen that though 100 MA, 60 MA X-Ray machines and Mammography Unit were available with Balurghat DH, those were not used due to shortage of doctors (Mammography Unit) or were lying out of order. The period of lying out of order was so long that DH authority could not specify. Colour Doppler Ultrasound machine did not have two probes.

In Suri DH, out of its seven Radiography equipment, as per Asset Register, only four were functional. 500 MA, 60 MA X-Ray machines and Mammography Unit could not be used due to non-availability of film and sweating issue. The warranty periods of those machines had expired.

In Jhargram DH, for establishing Blood Component Separation Unit (BCSU) in the old Radiology unit, five working X-Ray machines inside the old Radiology unit were to be shifted to Rural Hospital. Accordingly, Electro Medical and Allied Industries Ltd. (EMAIL), a State Government Company and the supplier of the equipment, was requested by the district authority to shift the machines to the desired location. On being refused by EMAIL, the hospital authority dismantled all the five machines without technical guidance and dumped in a room. The machines had been lying dismantled and defunct since August, 2018.



**Pic 2.1.11 and 2.1.12: Dumped five number of X-Ray machines in Jhargram DH**

Due to non-functioning of five X-Ray machines, 550 X-Ray films also expired in December, 2017. Moreover, Jhargram DH left with only three X-Ray machines (one Digital & two portable) functional out of six machines available in the DH.

Consequently, the average Turnaround Time (TAT) of getting X-Ray done in Jhargram was eight days from the date of advice in OPD. The TAT for USG was about one year for OPD patients due to availability of only one Radiologist.

None of the desirable radiology equipment like Portable ultrasound, Echocardiogram and MRI machines were available in any of the DHs except CT scan in PPP mode.

**(ii) Anomaly in number of X-Ray machines and sub-optimal usage:** Review/scrutiny of various records showed that though Balurghat DH had nine X-Ray machines recorded in its Asset Register, it actually had 12 X-Ray machines in its possession of which four X-Ray machines were lying out of order. The matter should be reviewed and ensured that no intentional camouflaging was done.

It was further observed that Balurghat DH engaged a private party to perform X-Ray in the DH in PPP mode. The trend when analysed showed that the PPP unit carried out more (1,293 cases per month on an average) number of X-Rays during the test-checked months as compared to cases done in-house (793 cases per month on an average) in spite of higher in-house resources. This indicated possibility of sub-optimal utilization of in-house resources.

Similarly, in Suri DH, the hospital authority received another three X-Ray machines (one ceiling suspended Digital Radiography system, one 500 MA X-Ray Machine with Radiography & Fluoroscopy and one Portable 60 MA mobile X-Ray machine) for SSH from WBMSCL during 2016-17. However, the number of X-Rays done by using the in-house machines decreased from 9,778 in 2015 to 819 in 2019. The hospital had eight technicians in 2015 and 12 technicians in 2019. It was seen that the X-Ray technicians were engaged for registration of the OPD patients.

#### **2.1.8.2 Diagnostic Services**

**(i) Lack of essential equipment:** The essential 58 types of laboratory equipment as stipulated by IPHS to ensure delivery of desired diagnostic services in a district hospital, were not available with the DHs as detailed in *Appendix 2.1.11*.

Review showed that out of those 58 types of equipment,

- Thirty-two types of laboratory equipment were not available with Balurghat DH. Of the remaining 26 equipment available with the hospital, 13 were available in grossly inadequate number.
- In Suri DH, 22 essential laboratory equipment were not at all available, while 10 equipment showed gross shortage.

**(ii) Non-availability of diagnostic services:** Review of availability of essential diagnostic services, as stipulated in IPHS, *vis-à-vis* services available in the test-checked DHs showed that a wide range of diagnostic services were not available in the DHs (*Appendix 2.1.12*).

It was noticed that out of 60 test-checked diagnostic services specified by IPHS as to be rendered mandatorily by a District Hospital, 45 (75 per cent) services in Balurghat DH, 34 (57 per cent) services in Suri DH and 45 (75 per cent) services in Jhargram DH were not available.

**(iii) Instances of erroneous test results from DH Laboratory:** NHM guideline on Free Diagnostic Service Initiative also specified that a health facility should establish a system of regular sample cross-checking of diagnostic results with identified reference laboratories such as All India Institute of Medical Sciences (AIIMS) or Christian Medical College (CMC) Vellore, etc. Deviations found in cross-examinations would be categorized under “warning” zone (*i.e.*, deviation beyond certain limit) or “not acceptable” (*i.e.*, most severe deviations.)

- Review of the reports as detailed in **Appendix 2.1.13** showed that, average 12 per cent of 571 sampled test-results of Balurghat DH laboratory were categorized under ‘warning’ zone, while almost 17 per cent were termed as ‘not acceptable performance’. The error percentage was alarmingly high in case of HbA1c (70 per cent) and Urine Chemistry (55 per cent).
- In Suri DH, while the annual synopsis of such cross-verification reports, as furnished to audit, for 2016, 2017 & 2018 showed little deviations, deviations in the monthly reports of 2019 showed ‘not acceptable performance’ in four out of six occasions in respect of HbA1c test reports as detailed in **Appendix 2.1.13**.

In case of significant deviations, the authority was to take corrective measures ranging from kits to instruments including deployment of skilled manpower. It is pertinent to mention that calibration of 137 various equipment was done in Balurghat DH in March 2019. However, out of 73 number of 26 types of laboratory equipment available with Balurghat DH, only two of the laboratory equipment, were calibrated.

Since laboratory test results defines the course of treatment, immediate rectification of the same may please be ensured so that no false treatment is rendered to patients.

**(iv) Turnaround Time not assessed:** NHM guideline specified reporting time of various diagnostic tests performed either in-house or by outsourcing, while Turnaround Time (TAT) for laboratory investigations is considered as a performance indicator. It also illustrated the detailed entries<sup>19</sup> in the register for this purpose.

Review, however, showed that none of the selected DHs ever assessed TAT of radiology or laboratory investigations. The practice prevailed as of August 2021 showed that:

- In Balurghat DH, that requisitions for tests handing over of reports did not contain dates. Moreover, the laboratory reports were scribbled on the requisitions itself and returned to wards without date and signature of the doctor. As a result, the TAT could not be assessed.

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<sup>19</sup> Request form no, name and registration no. of the patient, name of authorised requester, type of primary sample, examination requested, date and time of sample collection, date and time of receipt of sample and date of delivery of report.

- In Suri DH, in the absence of the test indent forms/ registers in case of OPD patients, it was not ascertainable whether all investigations recommended by the doctors were performed by the hospital.
- In Jhargram DH, no registers were maintained at the in-house laboratory to identify the TAT. In reply, the JDH authority claimed that receipt of requisition for tests and sample collection was done on the same day.

*Summary of observations: Wide range of IPHS-stipulated essential diagnostic services were not available in the DHs. A number of essential X-Ray machines to ensure delivery of desired radiology services in a district hospital were not in service. The available machines were also sub-optimally utilized leading to inordinately high Turnaround Time. Some essential radiological tests were not available in the DHs. Up to 78 per cent of essential laboratory equipment were either not available or acutely short of required number. Instances were observed where laboratory test results, when cross-verified externally, were proved erroneous.*

### **2.1.8.3 Referral Services**

Assessor's Guidebook (Vol.-I) for Quality Assurance Scheme under NHM required DHs to establish a mechanism for referral linkages to other/ higher facilities so that continuity of care of patients is ensured. For this purpose, Refer in and Refer out Registers were to be maintained.

*(i) Non-maintenance of records of OPD Refer-out cases:* Audit observed that neither the OPD Departments nor the Emergency of any of the selected DHs maintained any records of refer out cases during the period covered under audit as continued as of August 2021. In fact, the refer out was shown as 'nil' in Key Performance Indicators submitted to the H&FW Department against almost 34.23 lakh of patients attending OPD and 7.07 lakh patients attending Emergencies during 2015 to 2018.

This may be viewed with the fact that a number of essential, desirable and/ or all super-specialty services were not available in these three DHs. Hence, it was not forthcoming as to how cases requiring such services were managed in the hospitals without referring them out.

Further, Refer in Registers, for recording details of patients who was referred by any other facility to these DHs, was also not maintained till August 2021.

*(ii) Irregular referral of IPD patients:* Review of Refer-out Registers of different IPD wards of Balurghat DH for 2018 showed that patients were referred out to higher health facilities without recording proper reasons as to why such patients could not be treated in the District Hospital. Out of 395 cases referred out during 2018 from 10 IPD wards of Balurghat DH, reasons against 345 referrals were recorded only as 'for better management' and in 24 cases, no reasons were recorded at all.

In Suri DH, the hospital authority maintained the Refer-Out Register only from May 2018. Review of the register in respect of four departments, viz., Orthopaedics, ENT, EYE and Dental, however, revealed the followings:

Table 2.1.23: Analysis of cases referred out from Suri DH

Name of the Department	Total no. of patients referred out	No. of patients referred out for want of equipment	Absence of equipment/ facility	No. of avoidable referral cases
Orthopaedic	971	194	C-ARM Machine with its accessories in the OT was found non-functional from May 2018 due to dampness of wall (sweating) issues.	09
ENT	150	05	Endoscope with its accessories were non-functional (from May 2018) due to want of specialist doctors.	12
EYE	93	22	Non-availability of equipment	06
Dental	29	Nil	--	Nil
<b>Total</b>	<b>1,243</b>	<b>221</b>		<b>27</b>

Source: Records of respective Departments of Suri DH

Out of 221 patients referred out to other facilities, 216 were referred out due to non-functioning of equipment and five patients were referred out for lack of equipment and specialized doctors. Further, 27 referred out cases of the above three departments could have been avoided as similar types of surgeries/treatment were conducted in the hospital on regular basis.

#### 2.1.8.4 Dietary Services

Dietary service of a hospital is an important therapeutic tool. As per IPHS, dietary service is an essential support and auxiliary service that a District Hospital was to provide.

All the three selected DHs supplied cooked diet to the indoor patients of the DHs by engaging private diet supplier through tender formalities.

*(i) Cleanliness and hygiene never monitored:* The contractors were to maintain cleanliness and hygiene with regard to kitchen site, the utensils and equipment used and manpower deployed. It was the responsibility of the contractor to ensure no entry with shoe/ slipper in kitchen area, installation of proper exhaust system, collection of waste in appropriate coloured plastic bags and proper disposal of waste from the kitchen site. For this purpose the contractor was to maintain a Kitchen Inspection Register at the kitchen site and attach all periodic maintenance certificates of equipment and appliances used in the kitchen. Competent authority of the health facility was to inspect the kitchen site at-least once a month and record its observations in the Kitchen Inspection Register.

Review, however, showed that neither did the contractors maintain any such Kitchen Inspection Registers, nor did hospital authorities pay any visit to monitor whether cleanliness and hygiene norms were being followed in any of the test-checked DHs. It was noticed from Diet Committee report of Jhargram DH that kitchen and the area earmarked for washing the utensils, serving plates was highly unhygienic.

*(ii) Quality and quantity of diet never verified – insufficient quantity of sub-standard food served:* The agreement executed with the contractors specified the type and standard of raw materials like rice, pulses, vegetables, condiments, milk, etc., to be procured by the contractor so that the patients' diet conform the provisions of the Food Safety and Standards Act, 2006. To ensure

that quality and quantity of diet is duly maintained, DHs authorities had the right to examine the bills of shopped items, stock registers and other books of accounts of the contractors. The bills of the contractors were only to be passed after a certificate given on the bill by the authority to the effect that diets have been satisfactorily served.

Audit scrutiny, however, showed that though regular certificate of satisfactory rendering of services were recorded on diet bills, Balurghat DH authority could not produce any evidence to have ever carried out any inspection of quality and quantity of food supplied to patients. There was no stock register of raw materials maintained by the contractor. Bills for shopped items and books of accounts of the contractor when sought for in audit were not produced.

A surprise inspection of the kitchen site of Balurghat DH by Audit revealed that grossly deficient quantity of food was served in hospital diet. For instance, the piece of fish when weighed showed 37 gm as raw and 20 gm when fried, which as per the diet scale was to be 75 gm and 50 gm respectively:



*Pic 2.1.13: Raw fish in kitchen of Balurghat DH*



*Pic 2.1.14: Raw fish weighed 37 gms in Balurghat DH*



*Pic 2.1.15: Fried fish weighed 20 gms in Balurghat DH*

Evidently, the weight of the pieces of fish was even less than half of the prescribed weight as per diet scale specified in the agreement. Minutes of RKS meeting also showed that such observations and/ or issues on quality or quantity of diet served in Balurghat DH were never discussed in the RKS meetings held during the period under audit.

There was no record/ mechanism followed in Suri DH of checking of quality and quantity of diet supplied to the patients.

A diet committee was formed (April 2014) by Jhargram District Hospital (JDH) to monitor the quality and quantity of the cooked diet. It was evident from the reports of the committee that not only diminished quantity of diet, but also, the contractor persistently supplied sub-standard quality of food to the patients of the DH as under:

- The Chicken and fish per meal served were not more than 30 grams and 25 grams instead of specified 75 grams and 50 grams respectively.
- Steamed rice and dal were also served 200 grams and less than 100 gram per meal instead of specified 450 grams and 100 grams respectively.
- Quality of rice was far below the standard IR 36, as specified by the Department.
- Cucumbers were served in the breakfast instead of banana.
- Diabetic diet was not provided to diabetic patients though bills for the same was claimed by the agency and was paid by the JDH authority.

- In paediatric ward, only one full rice diet (Diet-A) was served to the each mother and was forced to share the meal with her child though two separate meals for both mother (Diet-A) and child (Diet-C) were claimed separately by the agency.
- Uncooked fish, rotten egg and frozen milk were found inside the refrigerator for cooking and serving to the indoor patients.

Hon'ble Chairman, Standing Committee, Health & Family Welfare Department, GoWB after a physical inspection (September 2016), expressed his dissatisfaction in this matter.

However, the Jhargram District Hospital authority continued to renew of agreement with the contractor. Reasons for extending contract with the same contractor ignoring such documented unsatisfactory service was not stated by the JDH authority though asked for.

**(iii) Use of other fossil fuel instead of LPG:** In accordance with clause 5 of

section-III under General Guidelines (November 2014) for supplying cooked diet at health facilities, the diet contractor shall only use LPG as cooking fuel. It was also stipulated that use of electricity as fuels or polluting fuels like wood, other fossil fuels, etc., shall be deemed to be lapse in the services being provided by the contractor and shall be liable for deduction of liquidated damages and other remedial actions available to the health facility under the contract. The ovens and cylinders were to be procured by the contractor.



**Pic 2.1.16: Cooking with other fossil fuel in Balurghat DH**

During surprise inspection of the kitchen site of both Balurghat DH and Jhargram DH by Audit, it was observed that diet was cooked using other fossil fuels

instead of LPG in both the DHs, though LPG cylinders were present.

In Jhargram DH, reports submitted by Diet Committee revealed that highly inflammable liquid fuel like Diesel was used on regular basis at the kitchen. Electric heater was also found in the kitchen for cooking purposes. Wood available in and around the hospital premises and coal were used as fuel by the agency for cooking purposes.

It is pertinent to say that both the old buildings of Balurghat DH and Jhargram DH, where the kitchens were located, even did not have fire license of Fire Department.

**Summary of observations:** Not only the cleanliness and hygiene of the kitchen site was ill maintained, sub-standard quality of food was served, and that too in insufficient quantity, by the private contractors outsourced by the DHs. There was no monitoring on part of the DHs and allowed the private contractors to continue with such unacceptable service violating norms of diet services. Other fossil fuels were used for cooking instead of LPG.

**2.1.8.5 Hospital Linen & Laundry Services**

**I. Stock of hospital Linen:**

**(i) No linen inventory maintained in Balurghat DH:** IPHS specified the minimum number of different types of linen to have in custody of a DH having

500 beds. In an effort to match the inventory of linen of Balurghat DH with standards of IPHS, it was found that Balurghat DH neither had any linen store nor did it maintain any stock of linen available in the DH.

Further, scrutiny showed that the linen store keeper, by order (January 2014) of the Superintendent, was directed to close down the linen store and distribute linens in its stock among wards. There was no instruction to the wards to maintain stock register of linens either. The registers produced by the wards before Audit were incomplete and did not capture any meaningful information. Records of transaction of linen between the wards and the washing contractor were also not properly maintained. No signature of the laundry people was also obtained while handing over linens for washing.

**(ii) Whereabouts of linens not known:** As per guidelines for Kayakalp Initiative<sup>20</sup> (2015), in an ideal situation a hospital should have six sets (four in using cycle and two reserved) of linens per bed. Scrutiny revealed that 17,228 bed sheets were obtained from District Reserve Stores (DRS) to Balurghat DH during the period from 2014-15 to 2018-19. Out of the same, 15,758 bed sheets distributed to different wards as found from equipment store stock registers. Cross-check of records of twelve<sup>21</sup> Wards having 436 functional beds showed that these wards had been issued 11,863 bed sheets (8,631 were distributed during 2017-19 only) during 2014-19. As per norms of six bed sheets per functional beds, only 2,616 bed sheets were in use. Balurghat DH was not in a position to state whereabouts of the remaining 9,247 number of bed-sheets bulk of which were received only in 2017-18 and 2018-19 by the DH. No approval of condemnation due to wear and tear and/ or discarding of soiled linen were found recorded. This unexplained shortage calls for investigation to identify the responsibility centre.

In Jhargram DH, verification of records of the following linen items at the instance of Audit showed unexplained shortage of items as compared to balance reflected in the stock register.

**Table 2.1.24: Mismatch between stock balance of linen items and those physically found in Jhargram DH**

Items	Balance as per stock register	Physically found	Missing stock* (percentage)
Bed-sheet	10,876	7,708	3,168 (29%)
Blanket	1,613	624	989 (61%)
Mosquito Net	884	275	609 (69%)
Patient Pant	367	202	165 (45%)
Patient Shirt	357	190	167 (47%)
Draw sheet	390	229	161 (41%)
Cut sheet	297	164	133 (45%)

*Source: Record of the Jhargram DH; \*includes unserviceable quantities as claimed by DH authority*

No documentary evidence in support of the periodic physical verification of stock was produced to audit. It was also observed that a huge quantity of linen

<sup>20</sup> to incentivize and recognize public healthcare facilities that show exemplary performance in adhering to standard protocols of cleanliness, infection control and sanitation

<sup>21</sup> Nutrition & Rehabilitation Center (NRC), Maternity Ward (MAT), Isolation Ward (ISO), Female Medical Ward (FMW), Male Medical Ward (MMW), Female Surgical Ward (FSW), Male Surgical Ward (MSW), Child Ward (CW), Sick & Newborn Care Unit (SNCU), Critical Care Unit (CCU), Neonatal Ward (NEO) and Psychiatry Ward (PSY)

items kept as unserviceable but the JDH authority never formed any committee to declare the unserviceable items as condemned.

**(iii) No standard for washing followed:** Laundry service was outsourced in all the three selected DHs. The guidelines for Kayakalp Initiatives specified in detail the processes and washing standards to be followed. It was the responsibility of the hospital authority to disinfect and sluice the soiled linen in 0.5% bleaching solution for 30 minutes before handing it over to the outsourced agency for washing. In case of hand washing by the outsourced agency, a 4-step detailed guideline stipulated pre-soaking in soap, use of 5% chlorine solution, liquid soap, warm water, adding of sour, etc.

Review, however, showed that none of the DH authorities followed disinfection and sluicing of soiled linens before handing over to the laundry for washing. Further, neither the tender documents (invited by CMOsH) nor the terms of agreements executed with the private parties for laundry services mentioned the requirements of washing as stipulated in guidelines. As such, there was substantial possibilities of violation of the washing protocols by the agency in the absence of prescribed protocol in terms of the Agreement.

*Summary of observations: No inventory of linens was maintained in Balurghat DH, whereabouts of linens were not known in Balurghat and Jhargram DHs. Significant quantity of hospital linens was missing in Suri DH. Audit observed systemic lacunae in regular change and washing of bed linens. None of the DHs followed the process of disinfection and sluicing of linens before handing over linens to the outsourced contractors for laundry service. The private contractors were allowed to use hospital infrastructure and resources like water, electricity, etc., in Balurghat and Jhargram DH without any provision of the same in agreement.*

### 2.1.9 Bio-Medical Waste Management

A Performance Audit on Management of Bio-Medical waste in West Bengal (*vide para no. 2.1*) was included in the Report of the Comptroller & Auditor General of India for the year ended March 2018 (General & Social Sector) on Government of West Bengal, in which various irregularities in segregation, treatment and disposal of Bio-Medical Waste (BMW) in health facilities had been flagged. It is seen that similar irregularities continued to occur in the test-checked DHs, as discussed below:

#### 2.1.9.1 BMW Authorisation

Every Occupier<sup>22</sup> handling Bio Medical Waste was to obtain 'Authorisation' from WBPCB. The Authorisation was also to be renewed from time to time following the same procedure.

The test-checked three DHs obtained Authorisation of WBPCB for the facilities only in September 2018 (Balurghat), April 2018 (Suri) and June 2018 (Jhargram). Further, Authorisations of Balurghat DH and Suri DH were taken for 320 beds and 520 beds only, whereas they operated 539 and 766 functional

<sup>22</sup> Occupier means a person having administrative control over the institution and the premises generating BMW, which includes a hospital, nursing home, clinic, dispensary, veterinary institution, animal house, pathological laboratory, blood bank, and clinical establishment, etc.

beds respectively. Therefore, the DHs were still operating with inadequate/partial authorisation of WBPCB.

### **2.1.9.2 Non-accounting of BMW generation at source**

It was the responsibility of every Occupier to submit Annual Reports to WBPCB showing details of generation and treatment of BMW. For the purpose, each health care facility was to maintain a Bio-medical waste management register showing category and colour coding wise quantity of BMW generated by the hospital and BMW collected by the Common Bio-Medical Waste Treatment Facility (CBMWTF). The register was to be updated on a day to day basis. Monthly and annual reports were also to be submitted to WBPCB and uploaded in the website of the health facility.

Audit scrutiny, however, revealed that as of August 2021, Suri DH never maintained the BMW register. Jhargram DH, instead of keeping its own account only pasted the slips handed over by the CBMWTF in a register which did not mention all category of waste. Though a Bio-Medical Waste Register was maintained by Balurghat DH, it showed generation of only three categories of wastes viz., anatomical, blood stained beddings, etc., (yellow bags), glassware, metallic body implants, etc., (blue bags) and sharps (puncture proof container) waste.

### **2.1.9.3 Irregular segregation**

The BMW (Management & Handling) Rules, 1998 and BMWM Rules, 2016 specified colour coding<sup>23</sup> and type of containers for segregation of BMW at point of generation.

Cases of irregular segregation of BMW at source, however, were noticed in Balurghat DH and Jhargram DH (evident from the minutes of the District Quality Team (DQT) meeting).

In Balurghat DH, it was seen that BMW was disposed (in red and yellow bags) along with black municipal waste bags, though mixing of BMW with Municipal solid waste (to be collected in black bag) was highly irregular as it had a potential risk of contaminating the entire solid waste of the town. Inappropriate segregations were noticed in blue plastics also.



**Pic 2.1.17: Segregated with municipal waste**



**Pic 2.1.18: Blue bag not containing glass waste**



**Pic 2.1.19: Blue bag used in Black bin**

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<sup>23</sup> Yellow plastic bags for human anatomical waste, laboratory waste, chemical waste, etc.; Red plastic bags for recyclable contaminated waste; White Puncture proof containers for sharp wastes; Cardboard box with Blue level for glassware & metallic body implants and Black plastic bags for municipal wastes.

#### 2.1.9.4 BMW remaining untreated for more than 48 hours

Every BMW generator was required to ensure collection, transportation, treatment and disposal of BMW within 48 hours of its generation.

Though Balurghat DH had an agreement of daily collection of BMW by the CBMWTF from the common collection site (BMW storage) of the DH, the CBMWTF used to send small vehicle for collection, inadequate to accommodate the quantity of daily generation of BMW by the DH. This resulted in gradual piling of unlifted BMW in the hospital compound for months without treatment involving the risk of spread of infection.

The Balurghat DH authority, however, did not take up the matter with the WBPCB, the controlling authority of CBMWTFs, though the issue was referred (Since 2018) to the CBMWTF, CMOH and Directorate of Health Services. The situation persisted during the visit of Audit in February 2020.

On the other hand, in Jhargram DH, the capacity of existing common collection centre for BMW was small, damaged and insufficient to cater the increasing demand of the hospital. The collection centre was located just behind the Hospital Kitchen in a close proximity, indicating substantial possibility of spread of infections. Minutes of DQT also revealed instances of irregular transportation of BMW with overflowing bins and BMW remaining untreated.

#### 2.1.9.5 Irregular storage and disposal- discharge of untreated liquid waste

As per BMW Rules, all BMW generated at IPD wards were to be segregated in colour coded plastics/bags and cleared daily to the covered Common Collection Site (BMW storage).

Instances were, however, noticed where BMW bags, cleared from the bins of wards, were left to lie open in corridors. Moreover, instead of the BMW storage, it was seen that, BMW plastics were disposed openly in the compound of the DHs, involving high risk of infection spreading out:



Pic 2.1.20: BMW lying open in corridor instead of storage



Pic 2.1.21: BMW lying open in corridor instead of storage



Pic 2.1.22: BMW disposed openly in DH compound



Pic 2.1.23: BMW disposed openly in DH compound

Apart from the above, as per provisions of BMW Rules, 2016 and reiteration of the same condition in Authorisation issued by WBPCB, the DHs were to install and treat the liquid chemical waste of the hospital through an Effluent Treatment Plant (ETP) before discharging the same to mix with general effluent.

However, Balurghat DH did not have an ETP to treat the liquid chemical waste as of August 2021. Moreover, it did not even have a proper drainage system {as discussed in paragraph 2.1.7.4 (i) E} to discharge the liquid waste. Balurghat DH allowed the infectious liquid waste to discharge into a swampy ground. Such arrangement may lead to seepage of the infectious fluids contaminating the ground water.

The authorization issued to Jhargram DH (June 2018) stipulated that the occupier should submit the action plan for installation of ETP within three months. However, the DH continued to operate without ETPs even as of August 2021. Consequently, the liquid chemical waste of the hospital continued to be discharged through the municipal drainage system without treatment.

**Summary of observations:** Balurghat DH and Suri DH were operating with inadequate/ partial authorisation of WBPCB. Category wise accounting of BMW generation at source was not done in Balurghat DH. There were instances of only partial lifting of BMW, inadequate capacity of existing common collection centre for BMW, etc., resulting in untreated BMW, in contravention to rules, remaining stored in DHs for more than 48 hours. Instances of irregular segregation and mixing of BMW with municipal solid waste were noticed in Balurghat and Jhargram DH. Liquid BMW were found to be discharged without treatment leaving substantial scope of spread of contamination. Discharge was not even through a proper drainage system in Balurghat DH which involved risk of outbreak of infection. Monitoring of management, as found in Balurghat DH, was grossly deficient.

**Monitoring &  
Regulatory  
System**

**2.1.10 National Quality Assurance Scheme guidelines not adhered to**

Ministry of Health & Family Welfare, GoI, in order to support and facilitate sustainable quality assurance programme of public health system in the country, framed (2013) a guideline under NHM for Quality

Assurance in District Hospitals. The guidelines introduced a scoring system against a set of standards and check-lists for carrying out continuous internal assessment by the DH itself at-least once in a quarter. District Quality Assessment Unit (DQAU) and State Quality Assessment Unit (SQUA) were also responsible for undertaking independent quality assessment of the DHs and act as arms of District Quality Assurance Committee (DQAC) and by State Quality Assurance Committee (SQAC) respectively.

For internal assessment, as per the Assessment Protocol, the DH was to form a 'District Quality Team' (DQT) at facility level. The DQT was to meet monthly and was responsible for orientation of staff, regular internal assessment, initiation of corrective plans and regular reporting to DQAC.

- **Delayed formation and infrequent meeting of DQT:** Formation of DQT was envisaged in NHMs Quality Assessment Guidelines in 2013. The state H&FW Department issued orders for formation of the same in January 2015. However, DQTs were formed with unjustified delay. Further, in contravention to the mandate, DQT meetings were held far less than normative requirement as shown below:

**Table 2.1.25: Actual holding of DQT meetings vis-à-vis normative targets**

Hospital	DQT formed in	Normative targeted number of meetings	Number of meetings actually held	Issues discussed
Balurghat DH	September 2018	17 meetings from September 2018 to January 2020	5	<ul style="list-style-type: none"> <li>• Quality control, infection control, <i>etc.</i>, and other hospital related issues were discussed.</li> </ul>
Suri DH	August 2017	30 meetings from August 2017 to January 2020	20	<ul style="list-style-type: none"> <li>• After formation, DQT was to identify areas of initial assessment in its first meeting; in Balurghat DH, no area for initial assessment was decided.</li> </ul>
Jhargram DH	March 2017	35 meetings from March 2017 to January 2020	14	<ul style="list-style-type: none"> <li>• DQT was to sum up area-wise and service-wise gaps and initiate time bound corrective plans to meet the gaps. However, neither gaps were identified nor corrective plans/ road maps were devised by DQT in Balurghat DH. Moreover, findings of the assessments were never found to have discussed in DQT or in DQAC.</li> </ul>

Source: Records of the District Hospitals

Evidently, the purpose of implementation of the scheme 'Quality Assurance of District Hospitals' remained unachieved.

- **Internal Assessments not carried out:** Though internal assessments were to be carried out quarterly, no internal assessments were carried out by Balurghat DH up to February 2019 for reasons not on record. Thereafter it was conducted twice in March 2019 and January 2020. But instead of ward-wise assessment, it was done for the hospital as a whole.

In Suri DH, only two internal assessments were carried out (in November 2018 and March 2019) for the entire hospital.

No document in support of conduct of any external assessment by DQAU or SQUA could be furnished either by Suri DH or by Balurghat DH.

#### ***2.1.10.1 Key Performance Indicators not analysed***

As a part of the Quality Assurance Programme, Department of H&FW, GoWB, ordered (March 2015) all hospital authorities to collect and collate crucial data from its various departments and calculate some performance indicators and monitor them on monthly basis. These, called as Key Performance Indicators (KPI), were to be reported to District Quality Assurance Committee (DQAC) and State Quality Assurance Committee (SQAC) for monitoring through monthly review meetings. The facility-in-charge was to take action for timely closure of gaps of performance of the DH.

Balurghat DH and Jhargram DH, though collected information/ statistics from its departments and collated the same to generate KPIs on monthly basis, no document in support of any analysis, either internally by the DHs themselves or by DQACs/ SQACs could be furnished to audit. It is also pertinent to mention that the order did not set any benchmark/ target against which the KPIs could be judged. As a result, the purpose of the order, to install a monitoring mechanism to identify and bridge gaps, was not served.

#### ***2.1.10.2 No Internal Audit of services carried out***

As per IPHS, internal audit of services available in the hospital was to be done on regular basis, preferably quarterly, through Hospital Monitoring Committee comprising civil surgeon/ CMO, Superintendent, departmental in-charge, nursing administrator and hospital manager. Findings were to be discussed in the meetings of Hospital Monitoring Committee for corrective and preventive actions to be taken.

Though there was no committee in the nomenclature of Hospital Monitoring Committee in the selected DHs, there existed Rogi Kalyan Samity (RKS) and several other committees. However, no internal audit, as in the form suggested in IPHS, was ever carried out by any of the three DHs. Internal audit of cash and stores were only carried out by engaging a CA firm instead.

#### ***2.1.10.3 Medical Audits never conducted***

As per IPHS, a Medical Audit Committee was to be constituted for carrying out medical audit on regular basis, preferably monthly. The sample size and record of patients were to be selected randomly to evaluate completeness of records against standard content format and clinical management of each case.

No Medical Audit Committee (except Suri DH) was formed in any of the DHs as of August 2021.

#### ***2.1.10.4 Death Audit not carried out***

IPHS stipulated that review of all mortality that occurs in the hospital was to be carried out on a fortnightly basis. Balurghat DH and Jhargram DH, however, except maternal death reviews, did not audit any other deaths occurred in the DH. Child Death Reviews were also not carried out by Balurghat DH in format and manner prescribed by H&FW Department.

- Further, the register of Balurghat DH with labelling of ‘Medical Death Audit Committee Register’ produced before Audit, only contained signature of officials of the DH on different dates starting from September 2018 either without any resolution or with sketchy resolutions. In none of the

cases, details of deaths reviewed were recorded (during January 2018-September 2019, a total 2,298 deaths occurred in Balurghat DH).

- A test-check of 448 death reviews (except maternal and infant mortality) in Suri DH showed that in 11 *per cent* of death cases, reasons were recorded as ‘unknown and unspecified cause of morbidity’, while 66 *per cent* deaths were attributable to neurological (28 *per cent*), cardiac (14 *per cent*) and respiratory (24 *per cent*) causes. This need to be seen in the light of non-availability of any super specialty services in the hospital.

Evidently, formation and meetings of Medical Death Audit Committee fell short of the outcome envisaged.

*Summary of observations: Norms of National Quality Assurance Scheme guidelines were not adhered to by Balurghat DH leading to failure of the DH in independent quality assessment of services. Suri DH also had conducted only two internal assessments. Key Performance Indicators (KPIs) were not discussed and analysed to assess performance in Balurghat and Jhargram DH. Internal and Medical audits were never carried out, neither was Death audit, other than maternal and neo-natal deaths.*

### Summary of Conclusions

#### 2.1.11 Summary of conclusions

##### *Planning:*

*The Health & Family Welfare Department has not expressly adopted the set of uniform qualitative standards of health care delivery envisaged under the Indian Public Health Standards (IPHS). Neither did the Department prescribe its own norms. There were slippages from the norms/ standards suggested by the GoI in respect of resources and services for district hospitals. Absence of attainable norms compounded by non-preparation of any District Health Action Plan resulted in non-identification of gap in respect of facilities/ infrastructure. Therefore, locally felt needs were not duly reflected in the Programme Implementation Plan under National Health Mission with a concomitant adverse impact on the availability of resources and provisioning of service.*

##### *Line services expected from a District Hospital:*

- *Functioning of **Out-Patient Department** was affected by shortage of doctors. On a number of occasions OPDs were not held on scheduled dates. Some OPDs were not even functional for want of doctors. Patient satisfaction surveys on OPD services were not conducted properly.*
- *In the three test-checked District Hospitals, five out of 13 essential **IPD Services in IPD wards** were not available, while almost none of the 18 super specialty services was in existence. Instances of crucial IPD services like Critical Care Unit remaining non-functional were also noticed in Suri District Hospital.*
- *Acute shortage of trained manpower, drugs, equipment, etc., were noticed in **Critical Care Units, Emergency and Operation Theatre** services in the selected DHs. Surgical safety was compromised by not complying to pre and post-surgical checklist.*
- *Justifications in support of **referral out cases** were also not properly recorded.*

- *In post natal care, a large number of mothers were discharged within 48 hours of delivery ignoring inherent risk of developing complications. Many labour room drugs were not in stock. A number of instances were noticed where deaths of mothers were not reviewed. Available Maternal Death Review (MDR) showed gaps at labour room facilities leading to fatalities of mothers. As identified gaps were never plugged, MDR served no meaningful purpose. Child Death Reviews showed that a number of deaths were preventable. Lack of minimal respiratory support in Jhargram DH continued to be a matter of concern as it factored in child death.*

**Resources:**

- *In absence of Drug and Therapeutic Committees, there existed no prescription protocol and **drug procurement** plan. As a result, there were instances like large number of essential drugs not being procured or remaining out of stock. This would have led to patients being burdened with significant out-of-pocket expenditure. Moreover, alarming instances were noticed where non-standard and expired drugs were administered to patients representing serious laxity in control mechanism. Storage condition of drugs also called for special attention.*
- ***Human resource management** also calls for serious attention of the Government. There is lack of clarity even on the staff sanctioned strength of the DHs, with conflicting data being available with the Department and the test-checked District Hospitals. However, there were acute shortage in the cadres of Medical Officer and Nursing Staff. The test-checked DHs having 850 beds in average, exhibited acute shortage of manpower even against normative strength of manpower envisaged in IPHS for a 500-bedded DH. Prospect of delivery of specialty/ super specialty services at district level remains remote as only a minuscule percentage of HR sanctioned for Specialty/ Super Specialty services was posted.*
- *As regards **Infrastructure**, there was sub-optimal and inefficient utilisation of infrastructure, especially the newly created Super Specialty facilities, non-posting of human resources being the main attributable factor. Though there had been substantial increase in sanctioned bed strength (by 92 to 116 per cent), the same could not be translated into equivalent increase in functional beds in two test-checked District Hospitals. A large portion of newly created civil infrastructure and procured furniture/ fixtures for super specialty hospitals have been lying idle. This apart, as super specialty services could not be operationalised, a number of costly and sophisticated equipment supplied for the Super Specialty facilities lied unused or even packed. Pipeline Supply of Medical Gases could not be operationalized creating hindrance in delivery of proper health care services to patients.*

**Supportive services:**

- *Wide range of IPHS-stipulated **essential diagnostic services** were not available in the DHs. A number of X-Ray machines to ensure delivery of desired radiology services were not in service. Even the available machines were sub-optimally utilized leading to inordinately high Turnaround Time. Upto 78 per cent of essential laboratory equipment were either not available or acutely short of required number. Instances were observed*

where laboratory test results, when cross-verified externally, were proved erroneous.

- As regards providing **hospital dietary service** to patients, lack of cleanliness and hygiene of the kitchen site was surely an area of concern. Audit came across instances of serving of sub-standard quality of food to patients, and that too in insufficient quantity. Other fossil fuels were used for cooking instead of LPG in violation of guidelines.
- No inventory of **linens** was maintained in Balurghat DH, whereabouts of a large number of linens were not traceable in all three DHs. Audit observed systemic lacunae in regular change and washing of bed linens. None of the DHs followed the process of disinfection and sluicing of linens before handing over the same for laundry service. The private contractors were allowed to use hospital infrastructure and resources like water, electricity, etc., in Balurghat and Jhargram DH without any provision of the same in agreement.
- **Management of Bio-Medical Waste (BMW)** was an area not assigned with sufficient priority. Balurghat DH and Suri DH were operating with inadequate/partial authorisation of WBPCB. Category-wise accounting of BMW generation at source was not done in Balurghat DH. Untreated BMW, in contravention to rules, remained stored in both Balurghat and Jhargram DH for more than 48 hours. Instances of irregular segregation and mixing of BMW with municipal solid waste were noticed in Balurghat and Jhargram DH. Liquid BMW were found to be discharged without treatment leaving substantial scope of spread of contamination.

**Monitoring and Regulatory system:**

There is substantial scope for strengthening of **monitoring and regulatory system** as norms of National Quality Assurance Scheme guidelines were not adhered to by Balurghat DH leading to failure of the DH in independent quality assessment of services. Suri DH also had conducted only two internal assessments. Key Performance Indicators (KPIs) were not discussed and analysed to assess performance in Balurghat and Jhargram DH. Internal and Medical audits were never carried out, neither was Death audit other than maternal and neo-natal deaths.

**Recommendations:**

- **The State Government needs to formulate and execute a time bound plan for gradually achieving the standards envisaged in Indian Public Health Standards (IPHS) and various other programme guidelines of National Health Mission (NHM) in respect of deliverable services, deployment of human resources, availability of drugs and equipment, etc.**
- **All internal control mechanisms in place should strictly be adhered to.**

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

**LABOUR DEPARTMENT**

**2.2 Working of West Bengal Building & Other Construction Workers' Welfare Board**

**(WEST BENGAL BUILDING & OTHER CONSTRUCTION WORKERS' WELFARE BOARD)**

**2.2.1 Introduction**

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Act) to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. Under the Act, State Governments were to constitute the Building and Other Construction Workers' Welfare Boards. To augment resources of the Building and Other Construction Workers' Welfare Boards through levy and collection of cess on the cost of construction incurred by employers, GoI also enacted (August 1996) Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act). Ministry of Labour, GoI notified (September 1996) the levy of cess at the rate of one *per cent* of the total cost of construction. For implementing provisions of the Cess Act, the Building and Other Construction Workers Welfare Cess Rules, 1998 (Cess Rules), was enacted (March 1998) by the GoI.

For implementation of the Act in the State, Government of West Bengal (GoWB) framed (October 2004) the West Bengal Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2004 (Rules) and constituted (September 2005) the West Bengal Building and Other Construction Workers' Welfare Board (Board). The Board was to function under the Labour Department. In keeping with the provision of the Act and Rules, the Board constituted (January 2006) a fund namely the West Bengal Building and Other Construction Workers' Welfare Fund (Fund) for grant of benefits to building and other construction workers and also for meeting its establishment/ operational expenses. Cess, as referred to above, was the major source<sup>24</sup> of the Fund.

**2.2.1.1 Organisational set-up**

The Board comprised of the Chairperson and 16 other members appointed by the State Government. As of date, the 17 member Board is chaired by the Hon'ble Minister-in-Charge of the Labour Department, with the Labour Commissioner, West Bengal as the Member Secretary. The Secretary of the Board was the Chief Executive Officer, who was appointed by the Board with the prior approval of the State Government.

Sixty-eight Regional Labour Offices (RLOs) under the Labour Commissionerate functioned as the Regional Offices of the Board. Services of all Officers, Inspectors of Minimum Wages (Inspectors) and staff under the Labour Commissionerate were placed on partial deputation to the Board. All Assistant Labour Commissioners (ALCs) in the RLOs and Inspectors posted at blocks and municipalities were entrusted with the work of employer

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<sup>24</sup> *Bank interest on fund created from cess, contribution paid by the beneficiaries under the Rules, etc., are other sources to the Fund.*

registration, beneficiary registration and benefit disbursement under the Board in their respective jurisdiction. They were also responsible to collect cess on building and construction works carried out by the Local Bodies, various Development Authorities as well as other Authorities and offices under their jurisdiction and deposit the same with the Board. Chief Inspector of Factories was responsible to carry out provisions of the Act and Rules relating to safety and health of the construction workers.

### 2.2.1.2 *Audit objective, scope and methodology*

This Detailed Compliance Audit (DCA) aimed to assess whether planning for implementation of schemes, assessment and collection of cess, facilities and privileges provided to the labourers, monitoring, *etc.*, were in compliance with the relevant acts and rules.

Audit comments were framed after comparing various aspects of functioning of the Board with provisions of relevant Acts and Rules (both Central and State), orders and directions issued by both Government of India and Government of West Bengal including relevant judgments of the Supreme Court of India, *etc.*

In course of the DCA, undertaken between January and August 2021, records maintained in the offices of the Board, Kolkata and seven out of 68 Regional Labour Offices (RLO)<sup>25</sup> in the State for the period from 2015-16 to 2019-20 were test-checked. Further, records of two municipal corporations<sup>26</sup>, 11 municipalities<sup>27</sup>, two Zilla Parishads<sup>28</sup> (ZPs) and two Development Authorities<sup>29</sup> under the jurisdiction of those seven selected RLOs were test-checked to assess regularity in collection, remittance and accounting of cess. The Audit team also visited the office of the Directorate of Factories, WB for checking the implementation of the provisions of the Act and Rules relating to safety and health of the construction workers. Apart from this, the Audit team conducted joint physical inspection of 40 randomly selected construction sites to verify the registration of construction workers and establishments as well as implementation of the provisions of the Act and Rules relating to safety, health and welfare of the workers. The Audit team also conducted beneficiary survey of 496 construction workers at those sites. RLOs were selected by adopting the sampling method of Probability Proportional to Size Without Replacement (PPSWOR). Responses of the auditees have been duly considered in this Report.

## **Audit Findings**

### **2.2.2 Planning**

#### **2.2.2.1 State Advisory Committee**

As per section 4 of the Act, the State Government shall constitute a State Advisory Committee (SAC) to advise the State Government on matters arising out of administration of the Act. The SAC comprised of 16 members. The SAC, to be reconstituted every three years, was to meet at least once in six months as

<sup>25</sup> RLO, Barrackpor; RLO, Barasat; RLO, Basirhat; RLO, Bidhannagar; RLO, Ranaghat; RLO, Kolkata and RLO, Krishnanagar

<sup>26</sup> Bidhannagar Municipal Corporation and Kolkata Municipal Corporation

<sup>27</sup> Dum Dum Municipality, North Dum Dum Municipality, South Dum Dum Municipality, Nabadwip Municipality, Krishnanagar Municipality, Ranaghat Municipality, Coopers Camp Municipality, Basirhat Municipality, Taki Municipality, Madhyamgram Municipality and Barasat Municipality

<sup>28</sup> Nadia ZP and North 24 Parganas ZP

<sup>29</sup> New Town Kolkata Development Authority and Kolkata Metropolitan Development Authority

per Rule 20 of the Rules. The SAC was constituted in September 2005 in the State and reconstituted in June 2010 with the then Hon'ble Minister in Charge of the Labour Department as the Chairman.

Scrutiny revealed (April 2021) that only four meetings of the SAC had been held till date since its constitution in the year 2005. During 2015-20, only one meeting of the committee was held although 10 meetings were required to be held as per the Rules. As per decision taken in that meeting, a proposal for reconstitution of SAC was forwarded (March 2016) to the Labour Department. However, as of July 2021, no development has been noticed.

Such non-reconstitution of the SAC and non-holding of its meetings was in contravention of provisions of the Act and Rules. It also violated repeated directions of the Hon'ble Supreme Court of India for constitution of the said committee and conduct of its regular business, the latest of such judgement/ direction was issued in March 2018 against a WP<sup>30</sup>.

#### **2.2.2.2 Delays in reconstitution of the Board**

As per section 18 of the Act, the State Government shall constitute a Board to perform the functions assigned to it under the Act. Accordingly, the West Bengal Building and Other Construction Workers' Welfare Board was constituted in September 2005. As per sub rule (3) of Rule 253 of Rules, the term of office of the Chairperson and members of the Board other than the official members shall be three years from the date of their appointments and in no case the members shall continue in office beyond a period of four years from the date of their appointment. Scrutiny, however, revealed (April 2021) that the Board was reconstituted in September 2011 (*i.e.*, six years after initial constitution) and again in August 2016 (*i.e.*, after five years). Thus, extant provisions of Rules were violated.

#### **2.2.2.3 Shortfalls in conducting meetings of the Board**

As per Rule 255 of Rules, the Board was to meet ordinarily once in two months. Scrutiny showed (March 2021) substantial shortfall in number of Board meetings during 2015-20.

**Table 2.2.1: Number of meetings held by the Board during 2015-20**

Year	Normative number of meetings	Number of meetings held
2015-16	6	3
2016-17	6	2
2017-18	6	1
2018-19	6	1
2019-20	6	2
<b>Total</b>	<b>30</b>	<b>9</b>

*Source: Information furnished by the Board*

This was indicative of lack of commitment and seriousness on the part of the Board in implementing the various provisions of the Act and Rules.

Reasons for non-compliance to provisions of the Act/ Rules, in respect of issues, referred *ibid*, were not offered (July 2021).

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<sup>30</sup> Writ Petition No. 318 of 2006

#### 2.2.2.4 Non-implementation of recommendations made by the Board

Rule 264(2) of the Rules, *inter alia*, stipulates that the Secretary of the Board shall take necessary steps for carrying out the decisions of the Board. Scrutiny, however, revealed (February 2021) that several recommendations of the Board were not implemented. Some of such recommendations were not implemented as the proposals were pending with Government or modus operandi of implementation was not decided, while some recommendations were not implemented without any recorded reasons (detailed in *Appendix 2.2.1*).

**Table 2.2.2: Non-implementation of some major recommendations of the Board**

Board meeting	Date of meeting	Recommendations not implemented	Reasons for non-implementation/ Remarks
31 <sup>st</sup>	31.08.2018	<ol style="list-style-type: none"> <li>Enhancement of pension from ₹ 750 per month to ₹ 1,500 per month.</li> <li>Self-certification by workers for registration with the Board.</li> <li>Proposal for enhancement of renewal of membership of workers to five years from every year with zero contribution per year and zero registration fee for initial registration of new workers.</li> </ol>	The matter was pending before the Government for consideration
30 <sup>th</sup>	28.03.2017	Decisions taken in the 28 <sup>th</sup> Board meeting to engage local Chartered Accountant Firm for maintenance and preparation of the accounts of the regional offices of the Board to be implemented including internal audit in their scope of work.	Modus operandi yet to be framed
33 <sup>rd</sup>	17.12.2019	Engagement of Chartered Accountant firm for conducting internal audit ( <i>recommended repeatedly in various meetings</i> ).	Not furnished
32 <sup>nd</sup>	18.06.2019	Strengthening of the accounts section of the Board. Proposal of conducting a survey of workers engaged in brick kilns/ stone crushing and ensuring that they register themselves for benefits under the Act.	Not furnished
22 <sup>nd</sup>	03.04.2013	Approaching the Municipal Affairs Department for revision of guidelines for determination of the cost of construction as issued by the Municipal Affairs Department <i>vide</i> letter dated 24.09.2007.	Reasons not furnished

*Source: Information furnished by the Board*

Apart from the above, significant yet un-implemented recommendations included setting up of new dispensaries for workers at Md. Bazar, Birbhum (January/ September 2014) and Dhadka, Asansol, Paschim Bardhaman (September 2014); construction of sheds at new locations with the help of KMC for registration of beneficiaries and collection of subscriptions (October 2012).

Non-implementation of decisions of the Board not only contravened the provisions of the Rules, but also diluted the Authority of the Board.

*SAC and the Board were essentially meant to strengthen the implementation mechanism. However, non-reconstitution of the SAC and the delayed reconstitution of the Board, shortfalls in holding meetings of the SAC/ Board and even non-implementation of recommendations (both from operational and functional points of view) of the Board, threw poor light on the implementation of the Act and Rules.*

**Recommendations:**

- *There is an urgent need to reconstitute the SAC and the Board.*
- *Meetings of the Board should be held regularly and its recommendations should be duly implemented.*

**2.2.3 Assessment and collection of cess**

**2.2.3.1 Non-conduct of assessment of cess**

The Cess Act requires every person carrying on building or other construction work to pay cess and to furnish return to the prescribed Authority/ Officer. In case of default, the Authority shall give a notice to furnish the return within a specified date. Cess Act further provides that in absence of any return, the Authority shall assess the amount of cess payable after inquiry and issue an order specifying a date for payment. In case of non-payment, such employer shall be liable to pay interest on the amount to be paid at the monthly rate of two *per cent*. If any amount of cess is not paid within the specified date (30 days), the authority may impose a penalty not exceeding the amount of cess. All ALCs were appointed (June 2006) as Assessing Officers under their jurisdiction for assessment of cess under the Cess Act.

Standing Committee on Labour in its 28th Report (Sixteenth Lok Sabha) on “Cess funds and their Utilisation for Workers’ Welfare” has *inter alia* recommended that construction activities be properly monitored so that proportionate collection of cess may be enhanced.

Scrutiny revealed that the prescribed return as per Cess Act was not received from any employer by the seven test-checked RLOs during 2015-20. Further, a very few notices<sup>31</sup> were issued to the employers by the Assessing Officers under the Cess Act. The test-checked RLOs either had no information or had only partial information about the number of building and other construction works undertaken in their jurisdiction. Scrutiny further revealed that cess was not assessed by the Assessing Officers of the seven test-checked RLOs and consequently no orders of assessment were passed. Enquiries of work sites were also not conducted by any officer authorized by the Assessing officers for estimating the cost of construction. As a result, the overall cost of construction and consequent cess realizable could not be ascertained by the Board. There was, thus, no scope for assessing the quantum of un-realized cess, penalty or interest.

**2.2.3.2 Non-collection of cess**

Test-check of records as made available<sup>32</sup> to audit by five ULBs and Nadia ZP revealed that these auditee units did not collect cess<sup>33</sup> amounting ₹ 1.94 crore while approving the building plans against 1,042 applications during 2015-20, in deviation from extant provisions. Details are given in **Appendix 2.2.2**.

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<sup>31</sup> Only three notices were issued by RLO, Barrackpore and six notices were issued by RLO, Bidhannagar during 2015-20

<sup>32</sup> No information/ partial information about collection of cess was furnished by three Municipalities, one Corporation, one Development Authority and two Zilla Parishads, though called for

<sup>33</sup> Leviable rate of one per cent

### 2.2.3.3 Short collection of cess

Scrutiny of records of five ULBs<sup>34</sup> revealed that in 288 number of cases (details are given in the *Appendix 2.2.3*), five ULBs collected lesser amount of cess (₹ 98.43 lakh) while approving the building plans of buildings against total collectable amount of ₹ 171.50 lakh, leading to short collection of ₹ 73.07 lakh.

### 2.2.3.4 Collection of cess through cash or cheques by ULBs in violation of provisions of Cess Rules

According to Rule 4(4) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules), where the approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Board for cess payable on the estimated cost of construction. Municipal Affairs Department, GoWB also notified (September 2006) provisions of the Cess Rules to Urban Local Bodies (ULBs).

Scrutiny revealed (January-August 2021) that while approving the building plans during 2015-20, nine test-checked ULBs<sup>35</sup> collected cess of ₹ 99.48 crore in the form of cash/ cheques or NEFT in favour of the ULBs instead of crossed demand drafts in favour of the Board. The amount though was duly remitted to the Board. Reasons for such contravention to the Cess Rules were not intimated to Audit by auditees.

### 2.2.3.5 Non-remittance of the collected cess to the Board

Rule 5(3) of the Cess Rules provide that the cess collected should be remitted to the Board within 30 days after deducting the collection charges at the rate not exceeding one *per cent* of the cess collected.

Scrutiny of records revealed that two ULBs (Krishnanagar and Ranaghat Municipalities) and New Town-Kolkata Development Authority (NKDA) did not remit cess amounting ₹ 9.68 crore collected during 2015-20 to the Board. Instead, these were retained in the bank account of the respective bodies in contravention of the Cess Rules. Details are given in *Appendix 2.2.4*. In reply to an audit query, the Chief Executive Officer of NKDA informed (September 2021) that the amount due to non-deposited cess had been incurred for various municipal services of NKDA.

NKDA also assigned errors of omission and subsequent inadvertent mistake for non-disposition of cess.

Reasons for non-remittance of cess to the Board were not intimated to Audit by the other auditee units. Due to such non-remittances of cess to Board, possibilities of unauthorized utilization of cess amounts could not be ruled out.

### 2.2.3.6 Utilisation of the collected cess by two Municipalities, instead of remitting the same to the Board

A. Scrutiny of records of Ranaghat Municipality revealed that instead of remitting the collected cess to the Board, the Municipality incurred expenditure on purchase of vehicles (₹ 2.90 lakh) and for meeting EMI on vehicle loan

<sup>34</sup> Krishnanagar, Bashirhat, Madhyamgram, Barasat and Taki Municipalities

<sup>35</sup> Krishnanagar Municipality, Ranaghat Municipality, Madhyamgram Municipality, Taki Municipality, South Dum Dum Municipality, Dum Dum Municipality, Barasat Municipality, Basirhat Municipality and Kolkata Municipal Corporation

(₹ 18.29 lakh) during 2015-20 out of the collected cess on the basis of resolution of the Board of Councillors followed by order of the Chairman of the Municipality.

**B.** South Dum Dum Municipality did not furnish information about the number of construction works executed by contractors, payments made to them and cess deducted from individual bills of contractors. Contractor's ledgers were also not furnished. Instead, year-wise consolidated figures of deduction of cess from bills were provided. It was observed from the same that ₹ 3.27 crore was deducted as cess from the bills of the contractors during 2015-20. Out of the same, cess amounting ₹ 2.79 crore was not remitted to the Board.

Similarly, cess amounting to ₹ 8.12 crore collected by the Municipality during 2015-20 while approving the building plans of buildings were not remitted to the Board. Instead day-to-day expenditures of the Municipality were incurred from the collected cess.

Reasons for non-remittance of cess and incurring day-to-day expenditure therefrom were not stated. While noting the audit observation, South Dum Dum Municipality *inter alia* stated (September 2021) that initiatives have been taken to clear up the dues on an urgent basis.

#### ***2.2.3.7 Non-realisation of cess amounting ₹ 1.13 crore***

Cess payable under the Cess Act was transferred by various employers/ establishments to the Board's bank account by cheques/ Demand Drafts (DDs) in favour of the Board and also through electronic clearance procedure.

Scrutiny revealed (July 2021) that the Board could not encash/ credit cess cheques/ DDs amounting ₹ 1.13 crore from various employers/ establishments due to reasons like expiry of validity, signature mismatch, signature missing, non-availability of funds, *etc.* These cheques/ DDs were returned by the Board to employers and they were requested to submit fresh DDs/ cheques. Scrutiny, however, revealed that no fresh cheques/ DDs were received by the Board in lieu of those instruments.

In the absence of well-functioning assessment mechanism, the comprehensive profile of construction works was not available. The Board was unaware as to the position of cess actually assessable/ realizable and had no control over the process of realisation of cess. As a consequence, instances of retention/ utilization of cess by test-checked auditees without remitting it to the Board leading to short receipt of cess of ₹ 20.59 crore came to notice. Possibility of more such cases of short-collection was also substantial as assessment mechanism was not working.

All these construed to indicate that such lapses were affecting the collection of cess, adversely.

#### ***Recommendations:***

- ***The Board should institutionalise a mechanism to identify all employers and construction works, both in public and private sectors, to watch proper and timely collection of cess.***
- ***Cess collectors should be made more accountable for ensuring that cess is duly assessed, realised and remitted to the Board.***

## 2.2.4 Implementation of provisions of the Act and Rules

### 2.2.4.1 Registration of establishments

As per section 7 of the Act, every employer shall apply for registration of an establishment to the Registering Officer of the area in which the building or other construction work is to be carried on by the establishment. The respective ALC being the Registering Officer shall issue a certificate of registration if such applicant has complied with all requirements. As per Section 10 of the Act, an employer of an unregistered establishment shall not employ workers in the establishment. Year-wise number of establishments registered under the test-checked RLOs is detailed in the following table.

**Table 2.2.3: Details of registration of establishments in the test-checked RLOs during 2015-20**

Name of the RLO	2015-16	2016-17	2017-18	2018-19	2019-20	Total
RLO, Barasat	54	32	13	13	21	133
RLO, Barrackpore	0	4	39	30	7	80
RLO, Basirhat	5	6	8	6	1	26
RLO, Bidhannagar	10	4	8	5	0	33
RLO, Kolkata	2	6	17	21	22	68
RLO, Krishnanagar	60	8	2	7	0	77
RLO, Ranaghat	0	0	0	1	1	2
<b>Total</b>	131	60	87	83	52	419

*Source: Records of the RLOs*

It is observed that only a few establishments were registered under the test-checked RLOs during 2015-20. There were no registrations under RLO, Bidhannagar and RLO, Krishnanagar during 2019-20, while only two registrations were found to have been made under RLO, Ranaghat during five years. Targets for the number of establishments to be registered during a month or a year, pertaining to the period of audit, was not fixed for the test-checked RLOs.

Scrutiny revealed that the test-checked RLOs did neither have information of the number of construction works going on under their jurisdiction by various establishments, nor have any mechanism for identification and registrations of establishments. Registrations were done only when the establishments applied to RLOs. Audit conducted joint physical inspection of 40 construction sites under the seven test-checked RLOs along with the concerned Labour Inspectors and representatives of ULBs/ Development Authorities. It was found that only 13 (33 per cent) out of these 40 construction sites were registered under the Act, although they employed ten or more building workers on any day of the preceding twelve months attracting registration under the Act. Further, the certificate of registration was displayed at the work site by eight registered establishments visited.

Thus, the aspect of registration of establishments remained neglected representing dilution of control envisaged in the Act. The RLOs attributed the situation to unwillingness of various government functionaries and local bodies to register the establishments. Though there were instances of the issue being pursued through letters, deliberations in District Level Development meetings (in Nadia) and initiation of prosecution (in Bidhannagar), the situation did not improve.

**2.2.4.2 Lack of initiative on the part of Urban Local Bodies in the process of registration**

Municipal Affairs Department, GoWB notified (September 2006) that ULB cannot employ contractors or firm, not been registered under the Act, for any construction work. The order was also valid for every individual undertaking construction of residence, provided the cost of such construction was more than ₹ 10 lakh.

Scrutiny revealed that seven test-checked Municipalities<sup>36</sup> did not ensure that the contractor to whom any work of construction has been entrusted with has got proper registration under the Act. No system was in place to verify whether the contractors/ firms/ individuals undertaking any construction work employing workers were registered or not as per Act.

**2.2.4.3 Non-submission of returns by the registered establishments**

As per Rule 272 of the Rules, every employer shall before the 15<sup>th</sup> day of every month submit returns showing the details of the workers entitled to be registered as well as those who left the service during the preceding month as well as particulars of the establishment. Similarly, as per Rule 241 of the Rules, every employer shall send annually a return<sup>37</sup> relating to the establishment to the Registering Officer having jurisdiction with a copy to the Inspector having jurisdiction.

Scrutiny, however, revealed that contravening the relevant provisions of the Rules, none of the employers carrying out building or other construction works under the test-checked RLOs had furnished requisite returns during 2015-20. Resultantly, the test-checked RLOs had no information about the details of the workers entitled to be registered. Similarly, these RLOs had no information about the maximum number of building workers employed on any day during the year, total number of days of engagement of building workers, etc. Whether any action has been taken to obtain the requisite returns from the employers or whether any action has been taken against those defaulting employers was not intimated to Audit, though called for.

**2.2.4.4 Registration of beneficiaries**

As per Rule 268 of the Rules, every building worker in the age group of 18-60 years who has completed 90 days of service as a building worker during the preceding 12 months shall be eligible for registration as a beneficiary under the Act. GoWB appointed (May 2005) all Assistant Labour Commissioners as Registering Officers for purposes of the Act. Specific directions were issued (March 2018) by the Hon'ble Supreme Court in response to a writ petition to strengthen the registration machinery by the State, both for the registration of establishments as well as registration of construction workers, under the Act.

In the meanwhile, the GoWB through Labour Department introduced (April 2017) a scheme Samajik Suraksha Yojana, 2017 (SSY 2017). SSY was introduced as a consolidated social security scheme by integrating a number of

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<sup>36</sup> *Coopers Camp Municipality, Krishnanagar Municipality, Nabadwip Municipality, Ranaghat Municipality, Madhyamgram Municipality, Dum Dum Municipality and Barasat Municipality*

<sup>37</sup> *Return shall inter alia include the maximum number of building workers employed on any day during the year, total number of days during the year on which building workers were employed, total number of man days worked by the building workers during the year, etc.*

social security schemes for workers of unorganised sector. Construction workers were also included in the ambit of the scheme. Details of SSY 2017 and ‘scheme to be henceforth implemented under the Act’ have been *discussed in paragraph 2.2.5*. The following table depicts year-wise information of building and other construction workers registered under the Act and under SSY 2017 in the State.

**Table 2.2.4: Position of building and other construction workers registered with the Board**

Year	Beneficiaries under the Act			Beneficiaries under SSY 2017		
	Opening Balance	Registrations during the year	Closing Balance	Opening Balance	Registrations during the year	Closing Balance
2015-16	22,89,976	5,60,514	28,50,490	--	--	--
2016-17	28,50,490	1,44,660	29,95,150	--	--	--
2017-18	29,95,150	97,558	30,92,708	29,95,150 <sup>38</sup>	3,97,558	33,92,708
2018-19	30,92,708	34,419	31,27,127	30,92,708	4,11,627	38,04,335
2019-20	31,27,127	29,951	31,57,078	35,04,335	3,56,078	41,60,413

*Source: Information provided by the Board*

Thus, there was sharp decline in annual registration of construction workers in 2016-17 and the declining trend continued till 2019-20. Such decline in registrations was *inter alia* attributable to poor awareness generation amongst the workers, lack of initiative on the part of the RLOs and the local bodies to get the construction workers registered, non-compliance with recommendations of the Standing Committee on Labour, failure to initiate action on directions of the Ministry of Labour & Employment (MoLE), GoI under Section 60 of the Act, non-implementation of recommendations of the Board’s meetings, *etc.*, as highlighted in this Report. Though there was increase in registration under SSY 2017 since its introduction, the fact remained that SSY did not include many benefits (*e.g.*, pension under Section 22 b and other benefits under Section 22 h) envisaged under the Act, *as discussed in paragraph 2.2.5.1* later in this report.

#### **2.2.4.5 Lack of wide publicity and large scale awareness generation**

The parliamentary Standing Committee on Labour in their 28th Report (Sixteenth Lok Sabha) on “Cess funds and their Utilisation for Workers’ Welfare” cited (August 2017) non-availability of proper mechanism for giving publicity to the ongoing welfare schemes for construction workers by the Board as one of the reasons for low registration of workers. The Committee recommended that wide publicity be given to the welfare schemes and the benefits of registering as a construction worker so that workers may come forward on their own for registration. Directions under Section 60 of the Act were issued (October 2015) by the Ministry of Labour & Employment, GoI, stating that Boards shall be competent to spend money on publicity and awareness generation through press and media.

<sup>38</sup> As per SSY Guidelines dated 12.10.2017, the workers already registered under the West Bengal Buildings & Other Construction Workers’ Scheme shall be automatically covered under SSY 2017. A Social Security Identification Number (SSIN) shall be provided to them when they submit duly filled in Form I. Consequently, the Opening Balance in the scheme as at April 2017 was the already registered beneficiaries under the Act who were automatically covered under SSY 2017.

Position of awareness generation for building and other construction workers under the Act, during 2015-20, showed that the seven RLOs organised a total of only 468 awareness camps/ *shramik melas* involving an expenditure of ₹ 42.40 lakh, as detailed in **Appendix 2.2.5**. The Appendix would indicate that RLOs, Barasat, Basirhat and Krishnanagar<sup>39</sup> did not have any data regarding number of awareness camps organized during 2015-20. Scrutiny of records of the test-checked RLOs revealed that:

- No target was fixed for awareness generation camps/ *shramik melas* to be conducted during the years.
- No publicity and awareness generation was done through press, media pamphlets/ literatures, flex/ banners, *etc.*, by six test-checked RLOs<sup>40</sup> during the entire period of audit.
- There was no allotment of fund for advertisement under the Administrative account and consequently no expenditure was incurred on account of advertisement for a consolidated total of 23 years<sup>41</sup> during 2015-20 in respect of the seven test-checked RLOs. No expenditure was incurred by RLO, Barasat during 2017-18 even though there was an allotment of ₹ 5,00,000 on this count.

Scrutiny further revealed that the modes of advertisements by the Board's office in Kolkata were flex and banner on the gate of the programme/ *utsav/ mela, etc.*, for which an amount of ₹ 40.59 lakh was paid to various agencies.

It would emerge from facts detailed above that wide publicity and large scale awareness generation regarding rights of construction workers and welfare schemes as recommended by the Standing Committee on Labour was not done.

A beneficiary survey was conducted by Audit jointly with representatives of Board/ RLOs covering 496 workers at 40 construction sites under the jurisdiction of seven test-checked RLOs to assess the extent of registration and awareness among building and other construction workers. It was observed that only 25 workers (five *per cent* of the workers interviewed) were registered. Rest 471 workers (95 *per cent*) were not registered owing to lack of awareness. Only nine (less than two *per cent* of the workers interviewed) of the registered workers availed benefits under these schemes.

#### **2.2.4.6 Inspection of building and other construction sites**

According to Rule 290 of Rules, an Inspector may, *inter alia*, examine a construction site or place or premises used for a building or other construction work. He may issue show-cause notice or warning to employers regarding safety, health or welfare of building workers provided under the Act or the Rules. Further, he may hold an enquiry into the cause of any accident or dangerous occurrence due to any operation connected with or incidental to such building or other construction work, or of non-compliance with any of provisions of the Act and Rules and give directions in this regard.

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<sup>39</sup> It was stated that one awareness generation camp was organized by RLO, Krishnanagar during 2018-19.

<sup>40</sup> RLO, Barasat; RLO, Basirhat; RLO, Barrackpore; RLO, Kolkata; RLO, Krishnanagar and RLO, Ranaghat.

<sup>41</sup> RLO, Barasat (2015-16 and 2018-20); RLO, Basirhat (2015-20); RLO, Barrackpore (2018-20); RLO, Bidhannagar (2015-20); RLO, Kolkata (2018-20, figure not furnished for 2015-17); RLO, Krishnanagar (2015-18 and 2019-20) and RLO, Ranaghat (2018-20).

The Labour Commissioner was appointed (May 2005) by GoWB as the Chief Inspector of Inspection of Building and Construction under the Act and all Additional Labour Commissioners, Joint Labour Commissioners, Deputy Labour Commissioners and Assistant Labour Commissioners were appointed (May 2005) as Inspectors for all provisions of the Act and Rules, except the provisions relating to health and safety of the construction workers.

Further, the Chief Inspector of Factories (under the Directorate of Factories) was appointed (May 2015) by GoWB as the Inspector for the whole of the State in respect of safety and health of the construction workers. All Joint Chief Inspector of Factories, Deputy Chief Inspector of Factories, Inspector of Factories and Junior Inspector of Factories were appointed (May 2005) as inspectors in respect of safety and health.

**(i) Inspections relating to the welfare of building and other construction workers:** Year-wise number of buildings and other construction sites or premises inspected by the inspectors in seven test-checked RLOs showed that three RLOs (Basirhat, Kolkata and Ranaghat) did not conduct any inspection of the construction sites or premises during 2015-20. Out of the remaining ones, RLOs of Barrackpore, Bidhannagar and Krishnanagar conducted very few inspections as shown below:

**Table 2.2.5: Number of building and other premises inspected relating to the welfare of construction workers**

Name of the RLO	2015-16	2016-17	2017-18	2018-19	2019-20	Total
RLO, Barrackpore	Nil	02	03	08	05	18
RLO, Bidhannagar	Nil	Nil	07	01	Nil	08
RLO, Krishnanagar	Nil	01	09	Nil	Nil	10
RLO, Barasat	50	09	18	09	08	94

*Source: Records of RLOs*

RLO, Barasat, though conducted more number of inspections compared to others, could not provide any data on this count.

Such lack of inspection assumed significance in view of the fact that joint physical inspection of 40 construction sites by Audit revealed instances of non-availability of basic amenities as discussed below:

The Act aimed at regulating the safety, health, welfare and other conditions of service of Building and Other Construction Workers through the Board in every State. Section 32 to 34 of the Act and rules made thereunder made it mandatory for employers to ensure drinking water, latrines & urinals and accommodation for workers. GoI had directed (September 2015 and July 2016) the State Government to ensure that safe drinking water, sanitation, shelter, *etc.*, were provided to the building and other construction workers at the construction sites.

Joint physical inspection of 40 construction sites revealed the following:

- Adequate drinking water facility, latrines and urinals were not available at work place in 12 establishments (30 *per cent*). It was also noticed that free accommodation at workplace was not available for workers in 21 establishments (53 *per cent*).
- Besides, joint physical verification further revealed that registers and records were not properly maintained in 32 establishments (80 *per cent*). A day of rest in every period of seven days, as was stipulated in Rules,

was also not allowed to any of the building workers in 29 establishments (73 per cent).

In reply to audit queries, RLOs attributed the deficient inspections to workload of social security scheme and shortage of manpower. Besides, there was no periodic target for conducting inspections under the Act either. This represented both structural and functional weakness of the Board and its functionaries to fulfil its statutory mandate calling for attention of the Government.

**(ii) Inspections relating to the health and safety of building and other construction workers:** During 2015-20, total 189 buildings/ construction sites were inspected by the inspecting staff of the Directorate of Factories relating to the safety and health of the construction workers. The annual number of inspections ranged between 20 and 58 during 2015-20. During this period, 13 inspections were conducted to look into cause of accidents/ dangerous occurrences.

There was no instance of issue of any show-cause notice/ warning or prohibition order under Rule 291 of the Rules, or directions to contractors/ employers for getting building workers medically examined in accordance with the provisions of Rule 290(4) of the Rules.

However, Audit observed various instances of non-implementation of provisions of the Act by the employers during joint physical inspection of construction sites *e.g.*,

- Non-availability of first-aid facility in 16 work places (40 per cent of the sites inspected);
- Non-availability of suitable protective equipment like safety shoes, helmets, hand gloves, water-proof coat, *etc.*, in 27 establishments (68 per cent);
- Absence of preventive measures to protect building workers against harmful effects of excessive noise and vibration in 29 out of 40 establishments (73 per cent); and
- Absence of adequate safety measures for workers like installation of safety nets, barricading of work sites, precautions for electrical hazards, *etc.*, in 14 establishments (35 per cent).

#### ***2.2.4.7 Intimation of the date of commencement and completion of any building or other construction work***

As per Rule 26 of the Rules, Section 46 of the Act, an employer in connection with any building or other construction work shall before 30 days of the commencement and completion of any building or other construction work submit a written notice to the Inspector intimating the actual date of the commencement or as the case may be, completion of such building or other construction work. Further, as per Section 48 of the Act, where an employer fails to give notice of the commencement of the building or other construction work, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to two thousand rupees, or with both.

Scrutiny revealed that none of the 419 registered employers under test-checked RLOs had intimated the actual date of the commencement or as the case may be, completion of such building or other construction work.

#### **2.2.4.8 Recommendations of the Standing Committee on Labour relating to registration of beneficiaries**

Twenty Eighth Report (Sixteenth Lok Sabha) of the Parliamentary Standing Committee on Labour (Committee) on “Cess funds and their Utilisation for Workers’ Welfare” was presented in the Parliament in August 2017. Observations/ recommendations contained in the said Report and Actions Taken by the Board on the same are detailed below.

**Certification of construction workers:** The Committee noted that regarding Certification of construction workers, guidelines have been issued by the Ministry of Labour & Employment (MoLE), GoI, according to which the States authorised all Gram Panchayats and Municipalities also to register construction workers under the Act. In addition, Assistant/ Junior Engineers of the various Engineering Departments like PWD, Irrigation, Water Supply, Power, *etc.*, shall also be given power to register workers under the Act. Scrutiny revealed that the above-mentioned Authorities had not been empowered by the State Government to register workers under the Act. In this regard the Board stated (March 2021) that recommendations of the Committee were under active consideration of the Board.

**Seeding with Aadhaar Cards:** Committee recommended that the Labour Identity Cards be seeded with Aadhaar Cards to avoid duplication of registration of workers. MoLE, GoI in its reply stated that the states/ UTs have been requested during the meeting of the Monitoring Committee held in December 2017 that the registration of construction workers may as far as possible be linked with Aadhaar to avoid duplication of registration. Scrutiny, however, revealed that Aadhaar cards were not seeded with Labour Identity Cards to avoid duplication of registration and it has not been made a primary key to prevent duplication of registration.

**Integration with ESIC/EPFO:** Committee recommended that the State Welfare Boards may have proper integration with the Employees’ State Insurance Corporation (ESIC)/ Employees’ Provident Fund Organisation (EPFO). In reply, MoLE, GoI stated that States/ UTs have been requested to register eligible workers with ESIC and EPFO for issue of *Pehchan Patra* and Universal Account Number (UAN) respectively which would help the migrant workers to avail social security benefits anywhere in the country since these will be based on Aadhaar numbers and also linked with their bank account number. Scrutiny, however, revealed that no efforts were taken by the Board for such integration with ESIC/ EPFO.

Registration of establishments was abysmally low at only 419 during 2015-20. In the test-checked RLOs, there was no mechanism for registration of establishments. Registrations were done only when establishments applied for registration to these RLOs. Lack of interest among Government functionaries and Local Bodies was also an attributable reason for poor registration. It was a matter of concern that 68 per cent of the establishments inspected by Audit were functioning without registration.

Veracity of the data on registered beneficiaries was also not vouchsafed in the absence of database with the Board. A sharp decline in registration under the Act during 2015-20 was contrary to the directive issued by the Hon'ble Supreme Court.

Inspection of building and other construction sites were not given due priority. No targets were prescribed and only limited number of inspections were conducted. Audit, however, in course of joint physical verification, found issues affecting health and safety of workers.

Beneficiary survey conducted by Audit disclosed that 95 *per cent* of the workers interviewed were not registered under the Act owing to lack of awareness. Consequently, they had no scope to avail benefits of the Act.

None of the registered employers, under the test-checked RLOs, submitted the statutory intimation regarding the date of commencement and completion of any construction work. Penal provisions of the Act were, however, not invoked.

Board is yet to implement crucial recommendations of the Parliamentary Standing Committee on Labour even after four years.

All these shortcomings showed that there was substantial scope for improvement in the implementation scenario of the Act right from registration of establishments/beneficiaries to the adoption of recommendations of the Standing Committee of the Lok Sabha.

#### ***Recommendations***

- ***The Board may liaise with ULBs more proactively for registration of establishments and to have access of their database of building permissions and to facilitate their registration.***
- ***Inspection of building and other construction sites should be given due priority and targets may be prescribed for number of inspections.***
- ***The Board may consider implementation of the recommendations of the Parliamentary Standing Committee.***

### **2.2.5 Implementation of Welfare Schemes**

As per Rule 263 of the Rules, the Board shall be responsible for grant of benefits to beneficiaries under the Act and Rules. Disbursement of benefits commenced from February 2007. The Board was mandated to provide the benefits detailed under Section 22 of the Act. Further, Section 24 (2) (a) mandated the Board to utilize the BOCW Fund for discharging functions under Section 22.

The State had been implementing various social security schemes for workers of unorganised sectors like SASPFUW<sup>42</sup>, WBUSWHSS<sup>43</sup>, BOCWA<sup>44</sup> (for construction workers), WBTWSSS<sup>45</sup> and WBBWWS<sup>46</sup>. In April 2017, the State integrated these schemes into a single scheme namely Samajik Suraksha Yojana 2017<sup>47</sup> (SSY 2017). The State notified that all beneficiaries under the Act were

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<sup>42</sup>State Assisted Scheme of Provident Fund for Unorganised Workers

<sup>43</sup> West Bengal Unorganised Sector Workers' Health Security Scheme

<sup>44</sup> Social Security Scheme for Construction Workers

<sup>45</sup> West Bengal Transport Workers' Social Security Scheme

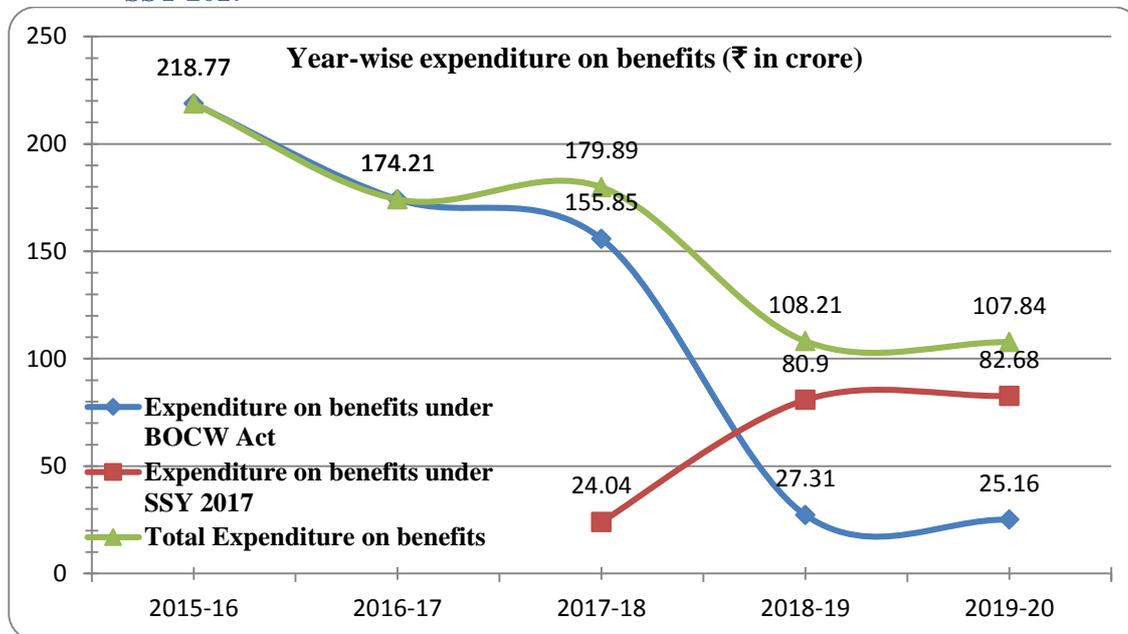
<sup>46</sup> West Bengal Beedi Workers' Welfare Scheme

<sup>47</sup>A Social Security scheme for the unorganized workers namely, "Samajik Suraksha Yojana, 2017 (SSY 2017)" was introduced in April 2017. The objective of SSY 2017 was to provide uniform benefits to each and every unorganized worker. Benefits under SSY 2017 for the beneficiary and/ or family members broadly fell under five categories viz., Provident Fund, Health and Family Welfare, Death and Disability, Education & Training in Safety and Skill Development. SSY was to be implemented from cess funds.

automatically covered under SSY 2017. Expenditure to be incurred on account of construction workers, under the SSY 2017, was to be met out of the cess fund.

During 2015-20, the Board incurred expenditure of ₹ 788.92 crore on benefits. Year-wise break-up of expenditure on benefits under the Act and SSY 2017 is detailed in the Chart below.

**Chart 2.2.1: Year-wise break-up of expenditure on benefits under the Act and SSY 2017**



Source: Records of the Board

It would be evident from above that the expenditure incurred on account of benefits under the Act declined by around 88 per cent to ₹ 25.16 crore in 2019-20, while the expenditure under SSY 2017 increased by around 244 per cent to ₹ 82.68 crore in 2019-20. Since introduction of SSY 2017, the expenditure incurred on account of benefits under the Act, declined by 84 per cent from 2017-18 to 2019-20. Reasons for such decline in expenditure under the Act *inter alia* included discontinuation of benefit schemes post implementation of SSY 2017, non-implementation of directives of GoI under Section 60 of the Act, cessation of benefit scheme, etc., as discussed in the subsequent paragraphs.

#### 2.2.5.1 Discontinuation of benefit schemes post implementation of SSY 2017

It was decided (April 2017) by the State that post implementation of SSY 2017, only the pension component would remain under the Act, discontinuing all other components from April 2017. Scrutiny revealed that eight<sup>48</sup> benefit schemes available under the Rules were no longer available to the construction workers after April 2017. Out of these discontinued schemes, benefits under “Maternity/ accidental miscarriage benefit to a female beneficiary or wife of male beneficiary” was deliverable under Rule 281 of the Rules or Section 22(g)

<sup>48</sup> Maternity/ accidental miscarriage benefit to a female beneficiary or wife of male beneficiary under Rule 281, Funeral expenses grant under Rule 282, Assistance for purchase of Spectacle under Rule 282, Financial assistance for marriage of self/ son or daughter under Rule 282, Assistance for purchase of Hearing Aid under Rule 282 and Assistance for birth of girl child of beneficiary under Rule 282, Assistance for purchase of tools under Rule 282, Assistance for purchase of cycle under Rule 282

of the Act. The other seven schemes fell under the category of “Other Welfare Measures” under Rule 282 of the Rules (linked to section 22 (h) of the Act) which allows provisioning for other welfare measures and facilities.

Decision of discontinuation of these eight components was a matter of concern as further scrutiny showed that substantial quantum of benefits had been disbursed under these components as detailed in the table below.

**Table 2.2.6: Benefits disbursed under discontinued schemes prior to introduction of SSY 2017**

Sl. No.	Name of the benefit	2015-16		2016-17	
		No. of cases	Amount (in ₹)	No. of cases	Amount (in ₹)
1	Maternity/ accidental miscarriage benefit to a female beneficiary or wife of male beneficiary (under Rule 281/ section 22(g) of Act )	24,962	17,00,53,000	46,716	29,05,66,000
<b>Schemes under “Other Welfare Measures” under Rule 282 of the Rules (linked to section 22 (h) of the Act</b>					
2	Funeral expenses grant	3,645	1,09,35,000	4,217	1,26,51,000
3	Assistance for purchase of Spectacle	23,027	1,16,73,830	9,125	45,62,150
4	Financial assistance for marriage of self/ son or daughter	29,243	29,21,95,000	32,401	32,39,41,000
5	Assistance for purchase of Hearing Aid	02	10,000	195	9,72,650
6	Assistance for birth of girl child of beneficiary	11,246	11,32,10,000	26,609	26,69,78,000
7	Assistance for purchase of tools	1,97,130	39,42,58,728	3,758	75,16,000
8	Assistance for purchase of cycle	1,58,869	47,66,04,000	4,486	1,34,58,000
	<b>Total</b>	<b>4,48,124</b>	<b>146,89,39,558</b>	<b>1,27,507</b>	<b>92,06,44,800</b>

*Source: Records of the Board*

Benefits under these eight discontinued schemes had accounted for 67 per cent and 53 per cent of the total amount of benefits disbursed to the beneficiaries during the years 2015-16 and 2016-17 respectively.

Besides above, in the following cases, the Board had discontinued disbursement of benefits even before introduction of SSY:

- Uncertainty in the unorganized sector necessitated need for diversification of activities and search for alternative employment and self-employment ventures. Accordingly, the Board decided (April 2013) that some organisations would be approached for providing training in skill development to the beneficiaries. Further, GoI also directed (September 2015) the Board to formulate skill development scheme for the family members of building and other construction workers as there was accumulation of huge amount of cess funds. Scrutiny revealed that during 2015-16, 1,672 beneficiaries were provided skill development training (expenditure-₹ 0.06 crore) in motor mechanic and electrician trades, out of which there were 1019 placements after completion of training. No such training programme was organised for any beneficiary and/ or his/ her family member thereafter.
- Similarly, all the test-checked RLOs did not make any payment<sup>49</sup> against Grant for purchase of tools and Grant for purchase of bicycle/ clothes under Rule 282 of the Rules from the year 2016-17 onwards. Scrutiny, however, revealed that ₹ 10.53 crore was disbursed to 43,155 beneficiaries, on

<sup>49</sup> In 2016-17, RLO, Barrackpore-221 cases of tools purchase grant amounting ₹ 4,42,000 and 231 cases of grant for purchase of bicycle/ clothes amounting ₹ 6,93,000 were disbursed to the beneficiaries. No information was received from RLO, Kolkata for the years 2015-18 on this count.

account of these schemes, in the year 2015-16 by these RLOs, as detailed in *Appendix 2.2.6*. In reply to an audit query, RLO, Krishnanagar stated that it had received 60312 applications for these two schemes and requisitioned ₹ 15.32 crore from the Board. It, however, did not receive any fund for these benefits. RLO, Ranaghat stated that these two benefits had been stopped by the Board during the year 2016-17 though no written order was issued in this regard.

Reasons for cessation of the aforesaid schemes were not intimated to Audit by the Board (August 2021).

#### ***2.2.5.2 Non-implementation of directions of GoI issued under section 60 of the Act***

Section 60 of the Act empowers the GoI to give directions to the Government of any State or to a Board for carrying out execution in that State of any of the provisions of this Act. Accordingly, GoI issued (September 2015/ July 2017) the following directions to the State Government.

1. To ensure benefits under the Employees Compensation Act, 1923 and other life insurance schemes.
2. To ensure enrolment of eligible workers under Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme.
3. The Board shall make contribution in payment of premia payable by the beneficiary for enrolment under Pradhan Mantri Suraksha Bima Yojana and Pradhan Mantri Jeevan Jyoti Bima Yojana.
4. To ensure enrolment of workers under Employees' State Insurance Scheme.
5. The Board shall ensure that those who are not covered under ESIC are covered under Rastriya Swasthya Bima Yojana or any other such scheme.
6. The Board shall ensure enrolment of female workers and that they could avail benefits from employers under the Maternity Benefit Act.
7. To formulate a scheme for those who are not covered under the Maternity Benefit Act.
8. The Board shall facilitate payment of subsidy for the construction of houses of these workers.
9. The Board shall ensure implementation of Recognition of Prior Learning of Construction Worker Scheme.
10. Provisioning of transit accommodation/ labour shed cum night shelter, mobile toilet and mobile crèche facilities for building and other construction workers.

Scrutiny revealed that the aforesaid directions of GoI were not implemented by the Board without any recorded reason as of August 2021. Enquiry by Audit did not elicit response either.

#### ***2.2.5.3 Non-implementation of schemes prescribed under the Act, since inception***

As per Rule 277 of the Rules, the Board may, on application by beneficiary, sanction an amount not exceeding ₹ 50,000 as advance for outright purchase of a house or for construction of a house. To become eligible to receive this benefit, the beneficiary has to satisfy the Board that a land is possessed by him/ her for

construction of dwelling house. The loan was to carry an interest of five *per cent per annum* and would be recovered by the Board from the beneficiary in suitable instalments. Further, as per Rule 278 of the Rules, the Board may undertake a Group Insurance scheme covering the life of the beneficiary with any Insurance company and make payment of premium for such Group Insurance Scheme out of its fund. These benefits were linkable to section 22 (c) and (d) of the Act. Scrutiny revealed (April 2021) that the above-mentioned benefit schemes were not implemented by the Board to the beneficiaries since inception. Reasons for non-implementation of these schemes were not intimated to Audit (August 2021).

State Government introduced (April 2017) the SSY 2017 scheme and included the construction workers under its ambit. The benefits under SSY were to be paid out of Cess fund only. However, with the advent of the scheme, the expenditure incurred in implementing schemes under the Act fell drastically by 84 *percent* from ₹ 155.85 crore in 2017-18 to ₹ 25.16 crore to 2019-20. Discontinuation of some major components which had accounted for a larger part of benefit disbursed during 2015-17, was a matter of concern.

Benefit schemes relating to other welfare measures, which were prescribed under the Act, for which ₹ 15.38 crore was disbursed in 2015-16, were discontinued from 2016-17 onwards. Components like loans and advances for house construction and payment of premium on account of Group Insurance scheme, though prescribed under the Act, were never implemented.

All these, not only deprived the construction workers from the intended benefits of these schemes but also resulted in violation of connected provisions of the Act. Moreover, such non-implementation also contributed to accumulation of unspent scheme funds as discussed in the succeeding part of the Report.

***Recommendations***

- ***The Board should establish a mechanism to ensure that benefit schemes which are to be implemented under the Act are duly implemented through utilization of cess funds.***

## **2.2.6 Financial Management**

### ***2.2.6.1 Financial resources of the Board***

As per Rule 267 of the Rules, GoWB formed (January 2006) the West Bengal Building and Other Construction Workers' Welfare Fund (Fund) into which grants or loans or advances, if any, made to the Board by the Central Government, all contributions paid by the beneficiaries and all sums received by the Board under the Cess Act, 1996 and Rules made thereunder may be credited. The main source of the Fund was the cess levied and collected from employers who undertake construction works. The cess was levied at the rate of one *per cent* of the cost of construction. Cess was required to be spent for the welfare of building and other construction workers on schemes like pension, maternity benefits, disability pension, payment for funeral assistance, medical assistance, financial assistance for education and marriage of children, accidents, *etc.*

The details of the income and expenditure of the Board during the period 2015-20 are given in ***Appendix 2.2.7***. The summary of the transactions was as under:

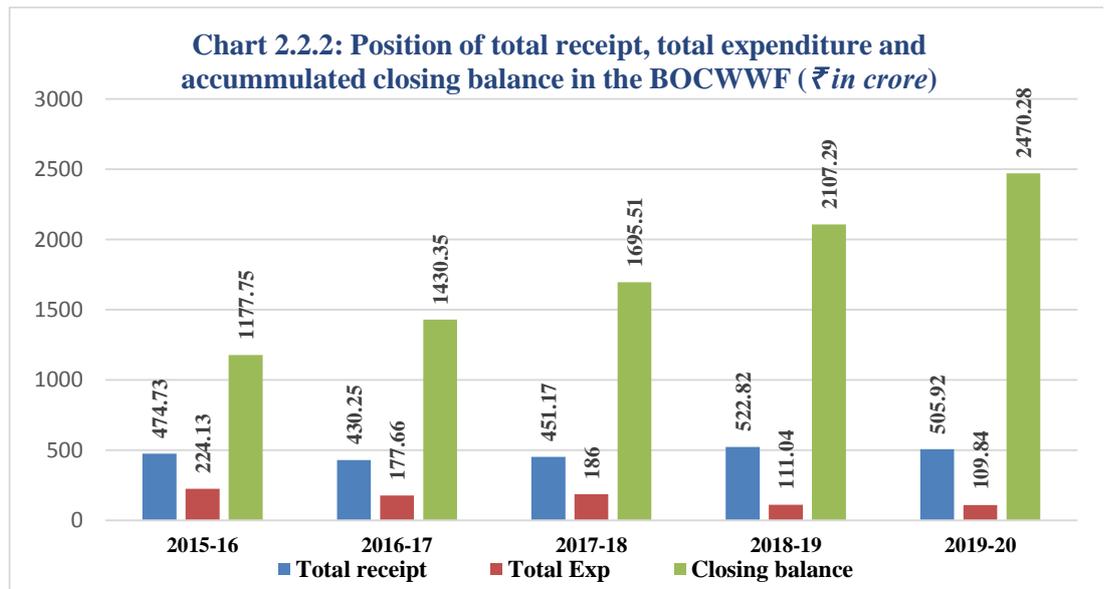
**Table 2.2.7: Receipts and expenditure of the Board during 2015-20 (₹ in crore)**

Year	Opening Balance in the Fund	Total receipt	Total Fund available	Total expenditure	Percentage of expenditure out of available funds	Closing balance in the Fund <sup>50</sup>
2015-16	927.14	474.73	1,401.87	224.13	15.99	1,177.75
2016-17	1,177.75	430.25	1,608.00	177.66	11.05	1,430.35
2017-18	1,430.35	451.17	1,881.52	186.00	9.89	1,695.51
2018-19	1,695.51	522.82	2,218.33	111.04	5.01	2,107.29
2019-20	2,107.29	505.92	2,613.21	109.84*	4.20	2,470.28

Source: Information furnished by the Board; \*Excludes expenditure of ₹33.09 crore paid as income tax; Differences of ₹0.01 crore is due to rounding

- Year-wise expenditure of the Board (including administrative expenditure) during 2015-20 showed a clear declining trend, with percentage of expenditure out of available funds decreasing from 15.99 per cent in 2015-16 to only 4.20 per cent in 2019-20.
- The expenditure on welfare schemes was meagre, declining from 15.61 per cent (₹ 218.77 crore out of available fund of ₹ 1,401.87 crore) in 2015-16 to 4.13 per cent in 2019-20 (₹ 107.84 crore out of available ₹ 2,613.21 crore) of the available fund.
- There was huge accumulation of fund amounting ₹ 2,470.28 crore as on 31 March 2020, which is enhanced by ₹ 1,543.14 crore (166.44 per cent) from the available fund, as at the end of 2014-15. The accumulated balance included bank interest of ₹ 414.91 crore earned on the unspent fund during 2015-20 (as shown in *Appendix 2.2.7*).

Such accumulation of unspent balance and bank interest earned thereon was attributable to non-release of many benefits envisaged under the Act, non-implementation of directives issued by the GoI regarding extending benefits under the Act as well as non-widening of beneficiary base as already discussed earlier in the report.



Source: Information furnished by the Board

<sup>50</sup> Closing balance as on 31 March 2019 and March 2020 includes funds transferred to Solatium Fund, details of which have been discussed in paragraph 2.2.6.2

Out of the accumulated balance, the State Government transferred a considerable amount of money to the Public Accounts of the Government Accounts, as have been *discussed in paragraph 2.2.6.2* of this Report.

**2.2.6.2 *Loss of interest due to premature withdrawal of fixed deposits for crediting into Solatium Fund***

With a view to implementing fund management of the Board through Deposit Account, Government opened (December 2018) an interest bearing Deposit Account under the head 8342-00-113-Solatium Fund with the Kolkata Pay and Accounts Office-II for transfer of funds lying with the bank accounts of the Board. A sum of ₹ 1,400 crore was transferred (January 2019) to the Solatium Fund by premature withdrawal of the fixed bank deposits of the Board (with SBI). Further, cess amounting ₹ 122.76 crore was deposited in the Solatium Fund between January 2019 and March 2020.

Scrutiny revealed (April 2021) that during the process of transferring fund, 363 fixed deposits were withdrawn and the remaining amount along with the accrued interest on the fixed deposits were transferred to the savings account of the Board with the SBI. Such premature withdrawal of the fixed deposits of the Board with SBI for crediting an amount of ₹ 1,400 crore with the Solatium Fund led to a loss of interest of ₹ 119.99 crore.

There was huge accumulation of fund including bank interest in BOCWWF registering an increase of 166 *per cent* during 2015-20 owing to non-implementation of various components of schemes envisaged under the Act and directives issued by the GoI as well as non-widening of beneficiary base.

***Recommendation:***

- *The Board should take suitable steps to ensure that funds are utilized and not allowed to accumulate, through implementation of schemes envisaged under the Act, due coverage of existent beneficiaries and augmentation of the beneficiary base.*

**2.2.7 Human Resource Management**

**2.2.7.1 *Shortage of manpower under Labour Commissionerate***

As per Rule 262 of the Rules, the Board may, with the approval of Government, open District and Regional offices for the purpose of implementing the welfare schemes under the Act. The services of Officers under the Labour Commissionerate, GoWB were placed on partial deputation to the Board.

Year-wise availability of manpower for implementation of the provisions of the Act and Rules during 2015-20 was not furnished to Audit by Labour Commissionerate. It was observed that Inspectors were appointed by the Government as “Cess Collectors” as well as “Beneficiary Registration Officer” with territorial jurisdiction in June 2005 and May 2012 respectively. On the other hand, the ALCs were appointed (June 2015) by the Government as Registering Officers and Inspectors under the Act as well as Assessing Officers under the Cess Act while the DLCs were appointed as Inspectors, Appellate Officers under the Act and Appellate Authority under the Cess Act. JLCs were also appointed (June 2005) as Inspectors under the Act.

A profile of the sanctioned strength *vis-à-vis* men in position in the State as of August 2021, however, revealed that out of 692 sanctioned posts of Inspectors

in the State, 301 posts (43 per cent) were vacant. Similarly, out of 197 sanctioned posts of Joint Labour Commissioners (JLC), Deputy Labour Commissioners (DLC) and Assistant Labour Commissioners (ALC), 84 posts (43 per cent) were vacant.

Shortage of officers factored heavily behind deficiencies in inspections and registration activities.

### 2.2.7.2 Shortage of manpower at Board level

Availability of sufficient manpower at Board level was crucial for adequate monitoring of the implementation of the scheme.

Scrutiny revealed (April 2021) that out of the six sanctioned posts of ALCs at the Board level, five posts remained vacant during the years 2015-17, while four posts remained vacant during 2017-20.

In the Separate Audit Report (SAR) of the Comptroller and Auditor General (CAG) on the accounts of the Board for the year 2016-17, it was reported that RLO-wise separate accounting and compilation at Head office was not maintained to bring out the correct state of affairs of the Board. It was viewed that the same grossly impaired the true and fair view of the affairs of the board. Scrutiny revealed that despite a decision of the Board<sup>51</sup> for strengthening its accounts section by creation of posts<sup>52</sup> on urgent basis based on the aforesaid SAR of the CAG, there has been no development on this count till date.

The Board and its lower level functionaries were handicapped by shortage at various levels of inspecting cadre. Consequently, inspection and registration activities were impeded adversely affecting implementation of schemes under the Act.

#### **Recommendation:**

- *The Commissionerate and the Board should fill up the vacancies on a priority basis.*

## 2.2.8 Monitoring and Internal Control Mechanism

### 2.2.8.1 Lack of any system of internal audit in the Board and RLOs

With a view to improve the overall quality of work and reduce errors/ irregularities, there should be an internal audit system in all Government organizations.

Scrutiny revealed that there was no internal audit system in place in the Board. Such non-existence of the internal audit system in the Board was flagged in SARs of the CAG on the accounts of the Board for the years 2015-18. The Board in its various meetings<sup>53</sup> decided for engagement of a Chartered Accountant firm for carrying out the internal audit of the accounts and related matters of the Board including that of RLOs. No action had been taken on such decisions till date. Deficient accounting coupled with absence of internal audit facilitated instances of non-encashment/ non-revalidation of cheques/ DDs worth ₹ 1.13 crore towards cess as discussed earlier in the report.

<sup>51</sup> 32<sup>nd</sup> meeting dated 18.06.19

<sup>52</sup> One Deputy Director (Audit) for Internal Audit purpose at State level, one Accounts Officer (F&A) for the Board, one Financial Assistant at Board office and one SSP on contractual basis at each of the RLOs of Board.

<sup>53</sup> 33<sup>rd</sup> meeting dated 17.12.19, 30<sup>th</sup> meeting dated 28.03.17, 28<sup>th</sup> meeting dated 26.07.16, 22<sup>nd</sup> meeting dated 03.04.13 and 21<sup>st</sup> meeting dated 08.11.12, etc.

In reply, the Board stated that the matter was under its active consideration.

#### **2.2.8.2 Non-conduct of Social Audit**

Specific direction was given (March 2018) by the Hon'ble Supreme Court in response to a writ petition<sup>54</sup> to conduct a Social Audit on the implementation of the Act so that in future there is better and more effective and meaningful implementation of the Act. In "Agenda-wise response for items to be discussed in 11<sup>th</sup> meeting of the Monitoring Committee", it was stated that a proposal was placed by the GoI, before the GoWB, to run a pilot project for Social Audit in some areas as per directions of the Hon'ble Supreme Court.

Scrutiny revealed that there was no development on this issue and the relevant Social Audit has not commenced (August 2021).

#### **2.2.8.3 Non-preparation of accounts of RLOs**

As per Rule 263 of the Rules, the Board shall be, *inter alia*, responsible for proper maintenance of accounts and annual audit of accounts of the Board in accordance with the provisions of the Act. The Board in its various meetings<sup>55</sup> approved a proposal for engagement of local chartered accountant firms for maintenance and preparation of accounts of RLOs, being the regional offices of the Board, as was done at Headquarters of the Board. The Secretary of the Board was authorized to initiate the process for engagement of the Chartered Accountant firms.

Scrutiny revealed that annual accounts of the test-checked RLOs were not prepared during the period of audit. In reply to an audit query, the Board stated (March 2021) that *modus operandi* in this regard was yet to be framed.

#### **2.2.8.4 Report on the functioning of the Board under Rule 286**

As per rule 286 of the Rules, a report on the functioning of the Board during every financial year shall be approved by the Board before the 15<sup>th</sup> day of June next and submitted to the Government before the 15<sup>th</sup> day of July of that year.

Scrutiny of records revealed that no such report on the functioning of the Board during the audited financial years had been approved by the Board.

In reply, the Board stated (March 2021) that all the activities relating to the functioning of the Board like expenditure of the Board, Annual Accounts of the Board, SAR of the Board, any important policy decisions, *etc.*, were placed from time to time before the board or sent to the Government for necessary accordance/ approval. The reply of the Board was not acceptable as preparation of a report on the functioning of the Board during every financial year before the 15<sup>th</sup> day of June next and its submission to the Government before the 15<sup>th</sup> day of July of that year was a statutory requirement under these Rules.

There existed no Internal Audit wing to watch over realisation of time barred cheques/ DDs, *etc.* Social Audit was not conducted though there was specific directive of the Hon'ble Supreme Court. Accounts of RLOs were not prepared; neither was the Report on functioning of the Board. All these indicated inadequate monitoring and internal control mechanism which calls for attention of the Government.

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<sup>54</sup> WP No 318 of 2006

<sup>55</sup> 28<sup>th</sup> meeting dated 26.07.16 and 30<sup>th</sup> meeting dated 28.03.17

**Recommendations:**

- *The Board may establish an internal audit wing to monitor the transactions of the Board and RLOs, including the process of receipt and realisation of cheques/ DDs.*
- *The Board should initiate steps to conduct a Social Audit.*

**2.2.9 Summary of conclusions**

Implementation of the Acts and Rules was adversely affected by deficiencies in both the implementing body (*i.e.* West Bengal Building and Other Construction Workers' Welfare Board) and the advisory body (namely State Advisory Committee–SAC), which were meant to strengthen the implementation mechanism. It was compounded by shortfalls in holding meetings of the SAC/ Board, and even non-implementation of recommendations (both from operational and functional points of view) of the Board.

In the absence of well-functioning assessment mechanism, the Board was unaware of the quantum of cess actually assessable/ realizable and had no control over the process of realisation of cess. As a consequence, instances of retention/ utilization of cess by test-checked auditees without remitting it to the Board leading to short receipt of cess of ₹ 20.59 crore came to notice. Possibility of more such cases of short-collection was also substantial as assessment mechanism was not working.

Registration of establishments was abysmally low during 2015-20. In the test-checked RLOs, there was no mechanism for registration of establishments. Registrations were done only when establishments applied for registration to these RLOs. Lack of interest among Government functionaries and Local Bodies was also an attributable reason for poor registration. It was a matter of concern that 68 *per cent* of the establishments inspected by Audit were functioning without registration.

Reliability of the data on registered beneficiaries was also not vouchsafed in the absence of database with the Board. A sharp decline in registration under the Act during 2015-20 was contrary to the directive issued by the Hon'ble Supreme Court.

Inspection of building and other construction sites were not given due priority. No targets were prescribed and only limited number of inspections were conducted. Viewed with the fact that in course of joint physical verification, Audit came across issues affecting health and safety of workers, such lacunae in inspection needs to be addressed immediately.

Beneficiary survey conducted by Audit disclosed that 95 *per cent* of the workers interviewed were not registered under the Act owing to lack of awareness. Consequently, they had no scope to avail benefits of the Act.

None of the registered employers, under the test-checked RLOs, submitted the statutory intimation regarding the date of commencement and completion of any construction work. Penal provisions of the Act were, however, not invoked.

Board is yet to implement crucial recommendations of the Parliamentary Standing Committee on Labour even after four years.

All these shortcomings showed that there was substantial scope for improvement in the implementation scenario of the Act right from registration of establishments/ beneficiaries to the adoption of recommendations of the Standing Committee of the Lok Sabha.

By introducing Samajik Suraksha Yojana (SSY) scheme in April 2017, the State Government *inter alia* brought the construction workers under its umbrella. The benefits under SSY were to be paid out of Cess fund only. However, with the advent of the scheme, the expenditure incurred in implementing schemes under the Act fell drastically since 2017-18. Moreover, discontinuation of some major components of the Act (*e.g.*, maternity/ accidental benefits, financial assistance to marriage of self/ wards, assistance for birth of girl child, *etc.*) which had accounting for a larger part of benefit disbursed during 2015-17, was a matter of concern. Components like loans and advances for house construction and payment of premium on account of Group Insurance Scheme, though prescribed under the Act, were never implemented.

All these, not only deprived the construction workers from the intended benefits of these schemes but also resulted in violation of connected provisions of the Act. Such non-implementation also contributed to accumulation of unspent scheme funds (including bank interest earned thereon) registering an increase of 166 *per cent* during 2015-20.

The Board and its lower level functionaries were handicapped by shortage at various levels of inspecting cadre. Consequently, inspection and registration activities were impeded adversely affecting implementation of schemes under the Act.

Social Audit was not conducted though there was specific directive of the Hon'ble Supreme Court. Accounts of RLOs were not prepared; neither was the Report on functioning of the Board. All these indicated inadequate monitoring and internal control mechanism which calls for attention of the Government.

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).

## AGRICULTURE & AGRICULTURAL MARKETING DEPARTMENTS

### 2.3 Functioning of Krishak Bazars in West Bengal

#### 2.3.1 Introduction

West Bengal is predominantly an agrarian state with varied agro-climatic conditions facilitating cultivation of a wide range of crops. West Bengal ranks first in paddy and vegetable production<sup>56</sup> in the country. It stands second in potato production (after UP). It is also leading producer of jute, pineapple, litchi, mango and loose flowers.

To facilitate better marketing of agricultural produce of the marginal farmers for more remunerative price and to ensure availability of quality produce at comparatively lower price to the consumers, Government of West Bengal (GoWB) decided (March 2012) to set up *Krishak Bazar* (KB) in each of the 341 blocks of the State with loan assistance from National Bank for Agriculture & Rural Development (NABARD) under Warehouse Infrastructure Fund (WIF) scheme. The West Bengal State Agricultural Marketing Board (WBSAMB)<sup>57</sup>, a statutory body under Agricultural Marketing Department (AMD), was the nodal agency to implement the projects.

**Infrastructure envisaged in each Krishak Bazar:** As per approved Detailed Project Report (DPR), each KB was to be constructed on four to six acres of land and was to be equipped with both marketing and civil infrastructure as under.

Marketing infrastructure	Civil infrastructure
<ul style="list-style-type: none"> <li>Auction Hall (one) and Open Market Shed (one)</li> <li>Administrative Building and <i>Krishak Sahayak Kendra</i> (two storied)</li> <li>Godown and Retail Stalls</li> <li>Weigh Bridge with operating room</li> </ul>	<ul style="list-style-type: none"> <li>Concrete roads; Water and electric connections</li> <li>Garbage Vat (one)</li> <li>Security room (one) and Pump house (one)</li> <li>Toilet (His/ hers)</li> </ul>

WBSAMB took up (2012-13) construction of 186 KBs at a sanctioned amount of ₹ 1,276.61 crore, funded by Rural Infrastructure Development Fund (RIDF) (148 KBs) and Rashtriya Krishi Vikas Yojana (RKVY) (38 KBs) for completion within 15-18 months. All the KBs were completed between March 2014 and September 2017 at a total expenditure of ₹ 1,154.01 crore. The construction of KBs in remaining 155 blocks had not been taken up till date (August 2021).

<sup>56</sup> First in production of Paddy in 2017-18 and 2018-19; Second in production of Potato in 2018-19; first in production of Jute and Vegetables in 2018-19 as per "Agricultural Statistics at a glance 2019" published by Ministry of Agriculture & Farmers Welfare, Government of India.

<sup>57</sup> WBSAMB was created by the State Government under Section 36 of West Bengal Agricultural Produce Marketing (Regulation) Act, It shall consist of not more than 20 members to be appointed by the State Government, of whom not more than 10 shall be non-official. Presently, Secretary, Agricultural Marketing Department is the Chairman of the Board, while another IAS officer has been appointed as the Chief Executive Officer. The Board may appoint other officers, technical personnel and employees with the approval of the State Government for smooth functioning of its activities. Against the sanctioned strength of 286 (including 180 contractual), the men-in-position as of August 2021 was 126 (inclusive of 76 contractual). The Board had 60 Engineers against the sanctioned strength of 145 for implementation of various schemes.

**2.3.1.1. Audit objectives & criteria:** The compliance audit on functioning of *Krishak Bazars* aimed to assess whether planning, execution and operationalization of *Krishak Bazars* were in compliance with the objectives and modalities envisaged under the project reports. It also examined the level of compliance to relevant acts and rules (*e.g.*, West Bengal Agricultural Produce Marketing (Regulation) Act 1972 and Rules made thereunder), guidelines of the schemes under which the projects were funded (*e.g.*, RKVY, National Agriculture Market, RIDF, *etc.*) and orders brought out by the Agricultural Marketing (AM) Department. Moreover, as the projects involved substantial construction activities, adherence to relevant Schedule of Rates of Public Works Department as well as norms of West Bengal Financial Rules were also examined by Audit.

**2.3.1.2. Audit coverage:** Audit scrutinised records of Agriculture Department, Agricultural Marketing Department and West Bengal State Agriculture Marketing Board (WBSAMB or Board), which maintained records in respect of all the *Krishak Bazars* (KBs) in the State during February 2021 to August 2021. For detailed scrutiny and for ascertaining actual status of functioning of the KBs, records of Zilla Regulated Market Committees (ZRMC) of six districts (Murshidabad, Birbhum, Purba Bardhaman, Nadia, Cooch Behar and Howrah) were also scrutinised in detail covering the period from 2015-16 to 2020-21. Out of total 77 KBs implemented in those six districts, Audit inspected 53 KBs<sup>58</sup> (**Appendix 2.3.1**) jointly with the representatives of Board/ RMC.

Observations arising out of the above exercise are discussed in the subsequent paragraphs.

### **2.3.2 Feasibility study and project preparation**

Out of 186 KBs, the Department conducted (July 2012) feasibility studies in respect of 94 KBs (51 *per cent*) considering various criteria, *viz.*, distance of the site from nearest road, availability of approach road, geographical location of the KB site, distance from the nearest village, existence of nearer markets and agricultural produce of the area. The remaining 92 KBs (49 *per cent*) were taken up by the Board without conducting any feasibility study.

The feasibility study reports prepared for 94 KBs showed that 65 sites (69 *per cent*) were considered feasible, 23 (24 *per cent*) were considered marginally feasible and six<sup>59</sup> (seven *per cent*) were considered not feasible.

It was observed that AMD, took up all the KBs irrespective of their feasibility considerations. Records made available to Audit revealed that out of six markets which had been assessed as non-feasible:

- Two KBs were not functioning (Krisnagar-I and Chinsurah). Only paddy procurement was done in these KBs.
- Four KBs were found functioning (Polba: thrice a week, Gorbeta: wholesale evening market, Illambazar and Sagar: running daily).

Further enquiry by Audit showed that ZRMCs had not been consulted regarding feasibility of the KBs before construction. As the local ZRMCs were expected

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<sup>58</sup> Murshidabad: 10 KBs out of 21, Birbhum: 10 KBs out of 13, Purba Bardhaman: 10 KBs out of 20, Nadia: 10 KBs out of 10, Cooch Behar: eight KBs out of eight and Howrah: five KBs out of five

<sup>59</sup> Sagar, Illambazar, Krishnanagar-I, Garbeta-II, Polba/ Dadpur, Chinsurah-Mogra

to be in a better position to decide over local requirement, non-consultation with ZMRCs represented avoidable planning deficiencies.

Non-assigning due importance to the feasibility study resulted in lack of interest among the targeted traders in shifting their business to the newly constructed *Krishak Bazars*. This led to non-utilisation of created assets on many occasions leading to non-achievement of objectives of setting up KBs as discussed in the subsequent paragraphs.

### 2.3.3 Market functionality and use of infrastructure

For operationalizing the KBs, the AM Department outlined (May 2017) the following activities for KBs

- Wholesale/ retail markets for agricultural produce.
- Procurement of paddy or any other agricultural produce on behalf of the Government or any Government agency.
- Markets for agricultural inputs including seeds, fertilizer, farm Machinery, *etc.*
- Letting/ leasing out built up space and/ or vacant land to private parties for construction of cold storage, rice mill, sorting/ grading facility, pack-house, ripening facility, *etc.*
- Procurement of agricultural produce by private agencies.
- Opening of bank/ post office/ ATM in the administrative buildings.
- Opening of stalls for catering to the daily needs of the farmers and others visiting the KBs.

#### 2.3.3.1 Overall functional status of markets

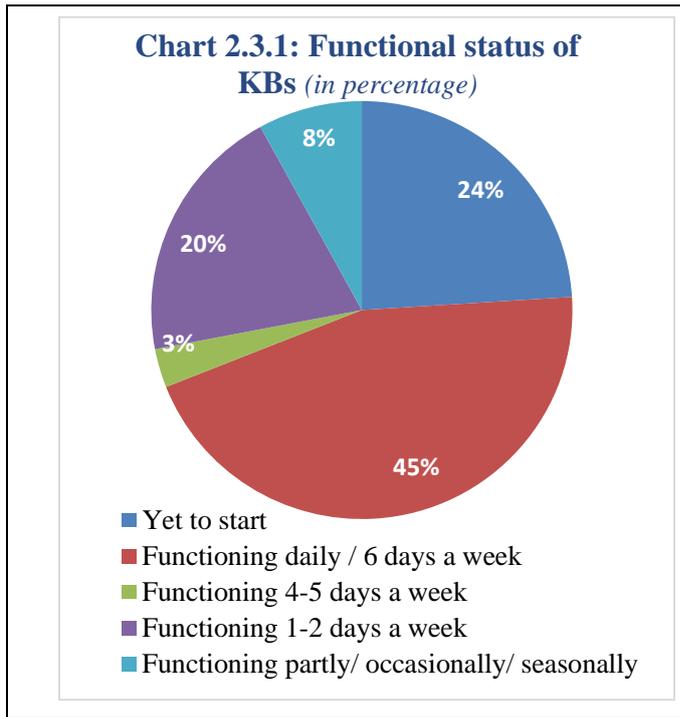
As per data made available to audit, construction of 186 KBs was completed between March 2014 and September 2017. The DPRs envisaged 300 working days in a year for the marketing activities, *i.e.*, at least six days in a week. Against the target, records of the Board showed that

Forty-five KBs (24 *per cent*) were yet to start operations as of February 2021.

- Only 84 KBs (45 *per cent*) were functioning either daily (78 KBs) or six days a week (six KBs) marketing operations.
- Thirty-seven KBs (20 *per cent*) were found to have marketing operations for one-two days in a week.
- Five KBs (three *per cent*) were operating four to five days a week.
- Fifteen KBs (eight *per cent*) were shown as functioning partly/ occasionally/ seasonally.

Out of 141 functional KBs, market operations varied in the form of retail only (44 KBs), wholesale only (19) and both retail & wholesale (78).

The above position captured in the records of the Board, may, however, be viewed with the fact that during joint inspection of 53 KBs of six test-checked districts, it was seen that there was no footfall (*i.e.*, neither buyers nor sellers)



in 53 per cent (28 KBs<sup>60</sup>) KBs due to locational disadvantages, lack of demand from the buyers, competition from nearby markets, absence of locality within five to six kms from the KB, construction of new KB in the same premises of a pre-existing market<sup>61</sup> of the RMC, etc. It may be mentioned that out of those 28 defunct KBs, 17 were shown as functional in Board's records, casting doubt on the reliability of the Board's records.

Owing to deficient functioning of KBs and lack of demand among targeted local farmers, substantial number of newly created infrastructure remained unutilised as discussed in the subsequent paragraphs

### 2.3.3.2 Open market sheds and Auction halls

Infrastructures of each KB included three open market sheds (i.e., marketing platforms with roof) and an Auction hall (comprising four bays for loading-unloading purposes and a hall for auction purposes).

Out of 186 KBs, open market sheds (OMS) of 49 KBs (26 per cent) and Auction Hall of 72 KBs (39 per cent) were not utilized as of January 2021.

Joint inspection of 53 KBs in six test-checked districts, however, revealed that sheds of 30 KBs<sup>62</sup> (57 per cent) and auction halls of 39 KBs<sup>63</sup> (74 per cent) were not utilized as of June 2021.

It was seen that at the KBs where there was no market sitting at present, some infrastructures were used for several non-agricultural purposes e.g., parking of cycles to be distributed under Sabujisathi Scheme, storing of pipes meant for Public Health Engineering Department's works, etc.



Pic 2.3.1: Pipes stored at Kandi-I KB, Murshidabad



Pic 2.3.2: Sabujisathi cycles kept at Berhampore KB, Murshidabad

<sup>60</sup> Nadia-four, MSD-six, Birbhum-five and Purba Bardhaman –six, Coochbehar: four & Howrah: four

<sup>61</sup> In Dinhata KB, Coochbehar., another market run by RMC was already functioning in the same premises

<sup>62</sup> Unutilised OMS: Nadia: four, Murshidabad: ten, Birbhum: seven, Purba Bardhaman: five, Cooch Behar: four and Howrah: three

<sup>63</sup> Unutilised auction halls: Nadia: seven, Murshidabad: nine, Birbhum: five, Purba Bardhaman: eight, Cooch Behar: five and Howrah: three

A detailed questionnaire based survey and interactions with Farmers, traders along with local entrepreneurs and industries conducted (December 2019-March 2020) by Food and Agriculture Centre of Excellence (FACE), a Centre of Excellence of Confederation of Indian Industries (CII), also showed that open sheds and auction halls were sub-optimally used at 22 *per cent* and 11 *per cent* respectively.

### 2.3.3.3 Godowns

Project Report of each KB provided for construction of a godown with a capacity of 1000 MT to enable small farmers to store their produces which would save the farmers from distress selling and bring remunerative prices. WBSAMB had constructed (2015-17) 184 godowns<sup>64</sup> in 186 KBs.

Meanwhile, Food & Supplies (F&S) Department, GoWB requested (June 2016) AMD to handover the godowns (alongwith office space) in all the KBs for storage of paddy/ rice against payment of token annual rent of rupee one per godown. AMD transferred (July 2016) the godowns along with 150-200 sq ft office space to FSD for a token annual rent of rupee one. F&S Department subsequently handed over (March 2017) the godowns to West Bengal State Warehousing Corporation to immediately start storing paddy and rice. It was also seen that the godown of Habra KB was handed over to a private party.

Joint inspection of godowns of 53 KBs of six test-checked districts revealed that out of 53 godowns, 42 godowns were found utilized for the purpose of procurement of paddy seasonally. Eleven<sup>65</sup> godowns were found not utilized as the same were used either for storing and assembling of Sobuj Sathi cycles or the F&S Department had their own godowns nearby.

Thus, the core objective of saving the marginal farmers from distress sale of their agricultural produce by facilitating better storage and marketing of their produces in the KBs, was frustrated, as KB godowns were leased out to F&S Department for storing paddy/ rice.

### 2.3.3.4 Administrative buildings

For making available various facilities to the farmers and agro business and for optimal utilisation of the potential of the KBs, approved DPR of KBs included a two storied administrative building (AB) in each KB with a total area of 700 square metres. Apart from housing the administrative office of the RMC, the Agriculture Department decided (December 2014) to shift the office of the Assistant Director of Agriculture (ADA) to the first floor of the administrative building for optimal use of the infrastructure of KBs. Subsequently, Government also decided to house bank/ ATM, post offices, *etc.*, in that building.

AMD requested (June 2016) Post Master Generals and State Bankers' Committee to open a post office and a branch of bank in the KBs. AMD also directed (May 2017) the District Magistrates to operationalise the created infrastructures and to chalk out an action plan for the same.

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<sup>64</sup> *except in Galsi-I and Katwa-I*

<sup>65</sup> *Fulia in Nadia Hariharpara and Raninagar in Murshidabad, Dubrajpur, Labpur, Rampurhat-I and Rampurhat-II in Birbhum; Mathabhanga-II of Cooch Behar; Shyampur-II of Howrah; Katwa SMY and Bhatar in Purba Bardhaman*

Out of 186 administrative buildings, records showed the following position:

**Table 2.3.1: Position of utilisation of Administrative Buildings as of February 2021**

	No. of ABs with unutilised floor	No. of ABs with floor utilised for purposes not related to marketing of agricultural produces
Ground floor	10 (5 per cent)	19 (10 per cent)
First floor	66 (33 per cent)	18 (9 per cent)

Source: Weekly Development Report of Krishak Bazar of WBSAMB

Unrelated purposes include Office of District Controller of Food & Supplies, Excise Office, Child Development Project Officer, Asstt Director of Agriculture, Block Livestock Development Officer, Veterinary Doctor's Chamber, etc.

Joint inspection of 53 administrative buildings (AB) of six test-checked districts showed (May-July 2021) that:

- None of these were being utilized for purposes envisaged under approved DPR.
- No bank, post office, ATM were set up in any KB except Kalna-II & Rampurhat-I KBs.
- The entire AB of Fulia KB (Nadia), Mathabhanga-II KB, Sitalkuchi KB (both in Cooch Behar), Udainarayanpur KB (Howrah) and the 1<sup>st</sup> floor of 10 KBs were unutilized.
- Instances of utilisation of space of administrative buildings for unrelated purposes, viz., housing various offices<sup>66</sup> or even unauthorized occupation by police (Md. Bazar), etc., were observed in Ground floor of 45 ABs and 1<sup>st</sup> floor of 36 ABs. However, no agreement was executed between ZRMC and the above offices and no rent/ salami was received for using the space.

### 2.3.3.5 Krishak Sahayak Kendra (KSKs)

The *Krishak Sahayak Kendras* (KSKs)<sup>67</sup>, a double storied building in each KB, were constructed with the vision of functioning as a one-stop shop for farmers. The ground floor was envisaged to house stalls (fair price input shops, fertilizers' shops, public telephone booth, agricultural implements' shop, veterinary clinic, etc.) and bank. The 1<sup>st</sup> floor was envisaged as rest shed, to be utilised by farmers/ traders staying overnight at the market. WBSAMB had constructed KSKs in all the selected KBs.

Out of 186 KSKs, records showed the following position:

**Table 2.3.2: Position of utilisation of KSKs as of February 2021**

	No. of KSKs with unutilised floor	No. of KSKs with floor utilised for purposes not related to marketing of agricultural produces <sup>#</sup>
Ground floor	54 (29 per cent)	Nil
First floor	93 (50 per cent)	17 (18 per cent)

Source: Weekly Development Report of Krishak Bazar of WBSAMB

<sup>#</sup> Other purposes include running of government offices (Agriculture Development Office, Sub-Divisional Land & Land Reforms Officer, Utkarsha Bangla Training Centre and Legal Metrology Office)

<sup>66</sup> Offices of District Controllers of Food & Supplies (DC&FS), Assistant Director of Agriculture (ADA), RMC office, West Bengal State Electricity Distribution Company Limited (WBSEDCL), Agriculture-Irrigation office, etc.

<sup>67</sup> Two-storied building of 193.2 square meter each floor.

Joint inspection of 53 KBs of six test-checked districts showed the following

- The first floors of 38 KSKs<sup>68</sup> were unutilized while the first floor of 15 KSKs were utilized for other purposes, viz., housing office of the ADA, Assistant Engineer, (Agri-Mechanic) and SUFAL BANGLA, etc. However, no agreement was executed between ZRMC and the above offices and no rent/ salami was received for using the space.
- It was further observed that in none of the KBs, the 1<sup>st</sup> floor of the KSK was utilised by farmers/ traders for staying overnight at the market. This was attributable to non-functioning of the KBs the way it had been envisaged.
- Utilisation of stalls in the ground floor of KSK buildings has been discussed in paragraph 2.3.3.6 below:



Pic 2.3.3: Unutilized KSK of Krishnaganj KB, Nadia



Pic 2.3.4: Unutilized KSK of Mayureswar-I KB, Birbhum

### 2.3.3.6 Stalls and kiosks

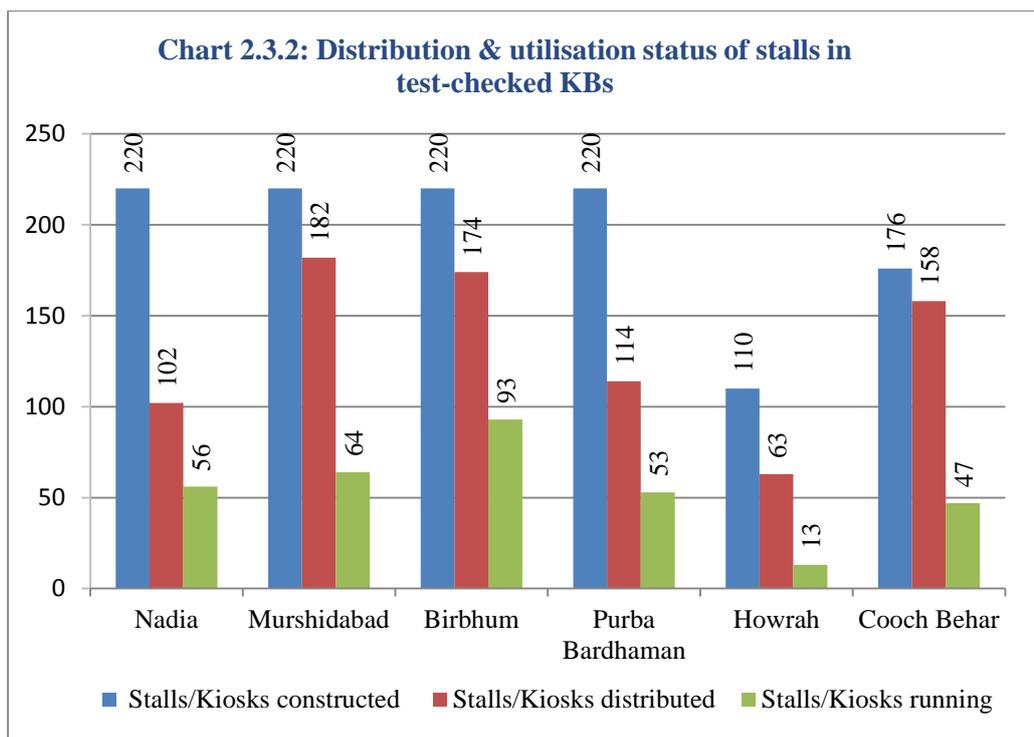
The scheme envisaged establishment of 12 shops in the ground floor of two storied KSK building in each KB. The shops were to house fertilizers' shops, public telephone booth, agricultural implements' shop, veterinary clinic, etc. Besides, another 10 shops (kiosks) were to be constructed in the KB campus so that farmers may purchase tea, snacks and goods like spices, etc.

Review of records revealed that 4,177 stalls were constructed in 186 KBs. Of those, 3,237 stalls were distributed amongst which 2,398 stalls (57% of constructed) were not utilized as of January 2021. The reasons for the same were not on record. It was also seen that no stalls of 14 KBs<sup>69</sup> were distributed till date.

Joint inspection of 53 KBs of six test-checked districts, however, showed that out of 1,166 stalls/ kiosks constructed, 793 (68 per cent) stalls/ kiosks were found distributed as of April 2021, of which 326 stalls (41 per cent of distributed stalls) were found running as depicted in the following chart.

<sup>68</sup> Nine in Nadia, three in Murshidabad, six in Birbhum; eight in Purba Bardhaman, six in Cooch Behar and five in Howrah

<sup>69</sup> Chatna, Bishnupur, Katulpur, Joypur, Bankura-I, Phanshidewa, sheoraphuli, Metali, Samshi, Memari-II, Ausgram-II, Gosaba and Bishnupur -II



Source: Records of ZRMCs of test-checked districts

Besides above, 80 extra stalls were constructed by the Board in Birbhum, but not yet handed over to the Regulated Market Committee as the stalls were not on the main road. The boundary wall of the KB at Bolpur was also damaged. RMC sought fund (September 2019) for construction of road and repairing of boundary wall but the Board had not approved the same yet.

In three *Krishak Bazars* of Krishnagar-I, Fulia (both in Nadia) and Rampurhat-II (Birbhum), no stalls/ kiosks were distributed. WBSAMB had issued a notification to cancel the bid ownership, in case the shops were not operationalised within three months of bidding. However, this had not been complied with. Most of the distributed stalls/ kiosks were found to be used for non-agricultural purposes, viz., for running photocopy centre, tea stall, wooden furniture shop, Muri (puffed rice) shops, stationary shop, clothing shop, etc.

Such lack of demand of stalls may be viewed with the instances of many sites for KBs being selected without conducting any feasibility study, ignoring adverse feasibility reports and without taking views of local ZRMCs into consideration (as discussed earlier in the report vide paragraph 2.3.2).

### 2.3.3.7 Weigh Bridge/ Operating Room

The weigh bridge comprised two platforms for vehicles with an office-cum-machine room with attached toilet.

Review of records revealed that the Board had constructed (between January 2014 and December 2017) 182 weigh bridges along with 182 office-cum-machine rooms till March 2021 at a lumpsum amount of ₹ 11 lakhs for each KB including installation and other accessories (paid to Tulsi Weigh Solutions Pvt. Ltd, a private agency). Out of these, 75 (41 per cent involving an expenditure of ₹ 8.25 crore) remained unutilized till April-June 2021.

Joint inspection of 53 KBs having 51 Weigh Bridges showed that only six weigh bridges (12 per cent) were functional while remaining 45<sup>70</sup> weigh bridges were never utilized since the date of handing over of the KBs between October 2014 and November 2017. Conditions of the weigh bridges were deteriorating, with monitors, printers and other accessories were found to be either in unserviceable condition or remaining packed and stored in ABs.

Five functional WBs were leased to private parties and F&S Department utilised one weigh bridge.



**Pic 2.3.5: Construction materials being stacked on the unused Weigh Bridge platform at Tehatta KB Nadia**

Though the weigh bridges were leased (March 2017) to DC&FS of the concerned districts, the key factor behind this was design-demand mismatch, both for paddy as well as horticulture.

As observed by Audit, such low utilisation was attributable to design-demand mismatch as discussed below.

- In KBs where paddy procurement operation was conducted, it had been observed that farmers brought paddy to the KB in 50 kg gunny bags for selling. These were then weighed on small weighing machines before storing. During sale and subsequent distribution, quantum of paddy was determined by counting bags full of paddy. This process did not necessitate use of the Weigh Bridge.
- Similarly, for the KBs where markets had been running, horticulture produces were measured in pieces (cabbage, cauliflower, etc.) or bunches (bananas) or in smaller units of 50 kgs, which could not be measured in Weigh Bridge.

Thus, non-utilization of 45 test-checked weigh bridges since inception led to cost of construction of ₹ 6.34 crore (weigh bridge: ₹ 4.87 crore and operating rooms: ₹ 1.47 crore) being rendered unfruitful.

### 2.3.3.8 Equipment lying idle

For better transparency in daily course of business as well as for convenience of buyers and sellers, Murshidabad ZRMC had procured and supplied several equipment like Price Display Software Solution, Weighing Machines, Computers with battery backup, etc., to 11 KBs and Big Digital Monitors to 13 KBs. Recipient of these instruments included seven<sup>71</sup> non-functional KBs also. However, it was noticed that 450 Weighing Machines supplied to nine KBs and 26 Digital Monitors provided to 13 KBs and four Electrical Weighing Machines provided to two KBs were lying idle, as the traders/ businessmen used their own machines. Twenty-six Digital Monitors and four Electrical Weighing Machines were found either packed or installed but non-functional due to prolonged non-use for non-functioning of the KBs.

<sup>70</sup> Nine out of nine test-checked in Nadia, nine out of 10 in Murshidabad, nine out of nine in Purba Bardhaman and six out of ten in Birbhum, five out of five in Howrah and eight out of eight in Cooch Behar

<sup>71</sup> Berhampore, Hariharpara, Kandi-I, Suti-I, Raninagar, MSD-Jiaganj and Jalangi.



*Pic 2.3.6: Unused weighing machines lying stacked in Burwan KB, Murshidabad*



*Pic 2.3.7: Unused weighing machines lying stacked in Hariharpara KB, Murshidabad*

### *2.3.3.9 Solid waste disposal*

As per DPR, solid waste generated in the market would mainly be organic waste. These would be collected in vats close to the auction bays and open markets. The organic wastes would be converted to compost and vermin-compost by local self-help groups.

Review of records revealed that none of the six test-checked Zilla Regulated Market Committees had made any arrangement for scientific disposal of wastes generated in KBs. In none of the 53 test-checked KBs, solid wastes were found converted into compost and vermin-compost by local self-help groups in compliance to the DPR. It was also observed that vats were never cleared on regular basis. Most of the wastes kept lying in the KB to rot and decay. In Sagardighi KB, the vat was found covered by pipes and bushes. This led to disposal of wastes near Auction Hall. The same was not disposed of, which resulted in bad odour and made the market unhygienic.



*Pic 2.3.8: Untreated garbage lying open in Sagardighi KB Murshidabad*



*Pic 2.3.9: Untreated garbage lying open in Illambazar KB Birbhum*

In some KBs, the location of the vats were not user-friendly. In Mekhligunj KB of Coochbehar, in the absence of manual cleaning facilities, remnants and left outs of commodities remained littered everywhere in the market emitting filthy smell. Records of the Board also showed that in the Survey Report (March 2020) of Food and Agriculture Centre of Excellence of Confederation of Indian Industry had also mentioned the vat had been constructed adjacent to the retail shops of Chandrakona KB, Paschim Medinipur. This led to odour issues and the retailers had blocked the usage of vats. Besides, the size of the vat was too small to contain the daily waste generated as the quantity of waste generated ranged in between 0.50 quintal and 15 quintals per day in those markets.

AMD directed (May 2015) that maximum three sweepers would be engaged for each KB by the concerned ZRMC on daily wages basis for cleaning/maintenance of the KBs. The Director of Marketing was to arrange district wise training of sweepers after their engagement. However, no manpower including sweeper was appointed in any of the test-checked KBs. It was, however, observed that the *Babsayee samity* of four KBs<sup>72</sup> cleaned the market privately.

#### 2.3.3.10 Water supply and fire fighting system

A self-sustaining water supply system was formulated to maintain round-the-clock water supply in the project area. Underground water was to be drawn by submersible pump from a depth of 250 meters. As per DPR, an overhead tank of 11 KL capacity was planned along with pump and pump house to provide adequate onsite storage. This tank would service a network of overhead tanks in individual buildings. There should also be a system of fire fighting in the KBs.

Test-check, however, showed that under-ground water reservoir was constructed in KBs. The RMCs stated that the water of the reservoir would also be utilized in case of accidents like fire happened. The water was to be supplied to different consumption points by pump through a network of underground laid pipes.

Joint physical inspection of 53 KBs of six test-checked districts revealed that:

- Eight underground reservoirs had no lids/ covers due to theft. As a result, stagnant water of Underground Water (UGW) reservoirs were found as breeding ground of mosquitos.
- The covers of four reservoirs were found fixed permanently with concrete and hence, were not removable. As such, the water could not be taken out from there if situation requires, till the covers were broken by other means.
- Two reservoirs were not accessible due to unauthorized construction in front of reservoirs totally covered under shrubs/ bushes.
- Temporary shops have been constructed upon the reservoir at Setai KB.
- In none of the KB, water changed for four to seven years since construction.

Joint inspection of 53 KBs in six test-checked districts further showed that 20 KBs<sup>73</sup> had no drinking water facilities as pumps installed in those KBs were either non-functional or stolen. In two KBs (Fulia and Labpur), water from deep tubewell was available for drinking purpose.

No fire-fighting system was installed in any of the KBs though envisaged in the DPR.

#### 2.3.3.11 Toilet blocks

The Toilet block was a RC framed single storied building with toilet facilities for both male and female under one roof. Joint inspection of 53 KBs in six districts revealed the following:

<sup>72</sup> Setai, Sitalkuchi, Mathabhanga-I and Dinhat Blocks (all in Cooch Behar)

<sup>73</sup> Nadia-two, Murshidabad-eight and Birbhum-four and Cooch Behar- six



Pic 2.3.10: Toilets at Mayureshwar-I KB Birbhum becoming inaccessible by vegetation

- Eleven KBs<sup>74</sup> had insufficient number of toilets compared to consumers' footfall (350 to 5,000 per day).
- Running water was not available in 22 (Birbhum: five, Murshidabad: eight, Howrah: one, Cooch Behar: seven and Purba Bardhaman: one) KBs. Scarcity of water led to toilets turning unhygienic.
- Twenty-nine toilets (Cooch Behar: four, Purba Bardhaman: eight; Birbhum: nine and Murshidabad: eight) were found locked leading to farmers and traders resorting to open defecation/ littering in front of the toilets and also led to using of ladies' toilet by male.

### 2.3.3.12 Unnecessary construction of additional stalls

With the approval of the State Level Screening Committee (December 2018), the Board executed additional infrastructural schemes between September 2019 and February 2021 at a cost of ₹ 61.74 crore for better utilization of existing KBs in 10 districts. The additional works included construction of Auction Platform (fish complex), internal road, drainage, 1000 MT godown, stalls, retail fish shed, open market shed, internal electrification, street light arrangements, wall with gate, building for keeping ice blocks, etc. The expenditure was met out of the unspent balance under Bringing Green Revolution to Eastern India (BGREI)<sup>75</sup> which was lying with the Agricultural Marketing Department. Nothing was on record to show the basis of selection of the schemes. Records showed that the additional works *inter alia* included construction of 328 new stalls in seven KBs. It was observed that those seven KBs already had 154 stalls of which only 53 (34 per cent) were running as shown in the table below:

Table 2.3.3: Unjustified construction of additional stalls

Name of the KB	Additional stalls constructed	Existing stalls	Existing stalls running
Raigung, Utter Dinajpur	94	22	09
Gazole, Malda	96	22	00
Sabang, Paschim Medinipur	17	22	08
Haldibari, Coochbehar	64	22	00
Pubasthali, Purba Bardhaman	20	22	08
Bhatar, Purba Bardhaman	20	22	16
Chandrakona, Paschim Medinipur	17	22	12
<b>Total</b>	<b>328</b>	<b>154</b>	<b>53</b>

Source: Records of WBSAMB

Thus, construction of additional 328 stalls without ensuring utilisation of existing stalls was investment in idle assets which amounted to wasteful expenditure.

Thus, owing to deficient functioning of KBs and lack of interest among targeted local farmers, substantial numbers of newly created infrastructures remained

<sup>74</sup> Murshidabad : two, Birbhum: five, Cooch Behar: three and Purba Bardhaman: one

<sup>75</sup> ₹ 65.68 crore was lying under Bringing Green Revolution to Eastern India (BGREI)

unutilised since construction. Such unutilised infrastructures included large number of open sheds, auction halls, administrative buildings, *Krishak Sahayata Kendras* and most of the Weigh Bridges.

Lack of demand of stalls were evident as only 43 *per cent* of constructed stalls were functioning. No bank, post office and ATM were set up in any test-checked KBs, except Kalna-II & Rampurhat-I KBs though envisaged by the Government.

In deviation from the core objective, all the godowns constructed for storing agricultural produces of the marginal farmers, were leased out to the Food & Supplies (F&S) Department for storage of paddy/ rice against a token annual rent.

Installation of weigh bridges were ill-planned as almost all the weigh bridges in test-checked KBs were never put to use due to design-demand mismatch.

The operational KBs also fell short in terms of amenities like sufficient number of toilets, running water supply, availability of drinking water, *etc.* The aspect of management of waste was also neglected as there were instances of open littering of wastes in and around the markets, overflowing of vats making the area reeking with foul smell.

### 2.3.4 Non-fulfilment of some other schematic targets

**2.3.4.1 Cold storage not constructed though planned:** While planning for the *Krishak Bazars* plan had been made to integrate the rural marketing activities with cold storage and paddy procurement and storage. The Master Plan had been developed segregating the market complex into three separate zones, *viz.*, (i) *Krishak Bazar*, (ii) Cold Storage Zone, (iii) Paddy Procurement & Storage Zone. However, no Cold Storage, which would have helped the marginal farmers to store their produces, was constructed in any KB for reasons not on record.

**2.3.4.2 Delay in handing over of KBs:** Agricultural Marketing Department directed (November 2014) that on completion of the KBs, WBSAMB would hand over all KBs to the concerned district Regulated Market Committees (RMCs) with the work of operation and maintenance of KBs under their jurisdiction.

However, review of records revealed that a substantial number of KBs (67 *per cent*) were handed over after delays ranging between 51 and 416 days as would be evident from the following analysis:

**Table 2.3.4: Position of delays in handing over of KBs to RMCs**

Delay range	Number of KBs handed over after delays ranging					
	01-50 days	51 to 100 days	100 to 151 days	151 to 200 days	201 to 250 days	More than 250 days
Number of KBs	61	53	37	20	9	6 (maximum delay: 416 days)

Source: Records of WBSAMB

The reasons for delay in handing over the completed markets were not on record. However, such delay led to delay in percolation of benefits to the farmers of targeted blocks.

#### **2.3.4.3 Non-issuance of licenses to traders of KBs**

Under WBAPM (Regulation) Act 1972 read with West Bengal Agricultural Produce Marketing (Regulation) Rules, 1982, after six month from the declaration of market area, no person shall, within the market area, carry on business except in accordance with the prescribed terms and conditions of a license issued in this behalf by the market committee. Any person desiring to obtain a license, may make an application to the market committee and on receipt of such an application, the market committee may issue the license subject to specified terms and conditions.

All 186 KBs were handed over to the respective Regulated Market Committees (RMCs) between February 2014 and July 2018.

Records in respect of 53 KBs <sup>76</sup> (handed over during March 2014 to September 2017) in six districts showed that out of 1,166 stalls constructed, 793 stalls were distributed. Of which, 745 Stall owners (64 *per cent*) had not applied for license as of July 2021. Excepting for two KBs (Karimpur & Nakashipara) in Nadia, in none of the five districts (Murshidabad, Birbhum, Purba Bardhaman, Malda and Cooch Behar), licences was issued to businessmen running business in the KBs even after lapse of almost four to seven years.

The reason as to why the licenses were not issued to the traders of the KBs was not stated to Audit. In the absence of valid licenses, how RMCs ensured legality of trades in the KBs remained unascertainable.

**Unauthorized stalls:** During joint physical verification, 1,004 unauthorized stalls/ shops were found running businesses in KBs of five districts (Nadia: 70, Murshidabad: 96, Birbhum: 62, Purba Bardhaman: 100 and Coochbehar: 676). The respective ZRMCs had not taken any action in this regard.



**Pic 2.3.11: Unauthorized stalls at Sagardighi KB, Murshidabad**



**Pic 2.3.12: Unauthorized stalls at Samshergunj KB, Murshidabad**

#### **2.3.4.4 Non-achievement of commercial viability of the KBs**

The DPR envisaged generation of revenues from various sources of the KBs, e.g., weigh bridges, rents collected from various shops/ stalls, bank, post office; user charges of facilitation centre for farmers, rest house, pay and use toilet, truck parking; *etc.* As per DPR, the projected revenue of each KB in the first five years was ₹ 61.38 lakh, ₹ 69.93 lakh, ₹ 78.48 lakh, ₹ 87.04 lakh, ₹ 87.04 lakh respectively.

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<sup>76</sup> Murshidabad: 10 KBs, Birbhum: 10 KBs, Purba Bardhaman: 10 KBs, Nadia: 10 KBs, Cooch Behar: eight KBs and Howrah: five KBs

Records of 53 test-checked KBs showed that there was no collection at all during first two years of operation of the KBs. Though collections started from the third year, it was too meagre as compared to collection envisaged in DPR as detailed in the table below:

**Table 2.3.5: Comparison of collection of revenue in test-checked KBs vis-à-vis revenue projected in DPR**

District	Revenue to be generated in first five years (₹ in lakh)	Revenue generated during first five years (₹ in lakh)	Expenditure incurred to run/maintain the KBs (₹ in lakh)
Nadia	3,838.70	81.28 (2.11 per cent)	89.50
Murshidabad	3,838.70	59.51 (1.6 per cent)	80.36
Purba Bardhaman	3,838.70	119.46 (3.11 per cent)	39.45
Birbhum	3,838.70	53.49 (1.40 per cent)	60.69
Howrah	1,919.35	7.7 (0.40 per cent)	17.53
Coochbehar	3,070.96	2.16 (0.07 per cent)	35.01
<b>Total</b>	<b>₹ 203.45 crore</b>	<b>₹ 3.24 crore (1.6 per cent)</b>	<b>₹ 3.23 crore</b>

Source: Model DPR & records furnished by ZRMCs

As already discussed in paragraph 2.3.4.3 earlier in this report, out of 1,166 stalls constructed, 793 stalls were distributed, 745 Stall owners had not applied for license as of March 2021. Inaction of ZMRCs to bring the stall owners under the ambit of licences resulted in loss of license fee of ₹ 19.34 lakh.

Thus, owing to large scale under-utilisation of facilities coupled with lack of interest among local farmers, there was only a minuscule revenue generated out of functioning of the test-checked KBs of six districts. Prospect of attainment of self-sustainability by the KBs, therefore, seemed remote.

#### 2.3.4.5 Non-deployment of security personnel

For smooth functioning of ZRMC/ KBs, Government decided (December 2014) to deploy security personnel in the newly constructed KBs. Accordingly AMD directed the DMs to request the DG&IG of Police for deployment of six Civic Volunteers for security protection of each of the newly constructed KBs.

Joint physical verification of 53 KBs of six test-checked districts revealed that no security personnel were deployed in 18 KBs as of August 2021, while in the remaining KBs, six civic voluntary force personnel were deployed by the concerned Superintendents of Police. Such non-deployment may be viewed with the fact that in 11 of those KBs, theft of various articles<sup>77</sup> was noticed.

Thus, there were instances of non-achievement of various scheme milestones. There were delays ranging from 51 days to 416 days in construction/ handing over of 67 per cent of KBs. Moreover, in violation of the project stipulation, no licences were issued to businessmen running businesses in the KBs of six districts (excepting two KBs in one district) as of July 2021 even after lapse of almost four to seven years. Such gross under-utilisation of infrastructure/ facilities also adversely affected the commercial viability of the KBs as only a minuscule proportion of projected revenue was actually generated in test-checked KBs.

<sup>77</sup> two computers, one Samsung LED Monitor, one DC fan, five Electronic Weighing scales and one Router

### **2.3.5 National Agriculture Market**

National Agriculture Market (e-NAM) was launched in April 2016 by the Government of India as a pan-India electronic trading portal. It aimed at integrating the existing Agricultural Produce Market Committee markets (APMC mandis) for creating a unified national market with pan India e-trading facility for agricultural commodities. e-NAM facilities assured payment through online payment system directly in the bank account of the seller and other stakeholders.

In West Bengal, e-NAM started functioning in March 2018, and as of July 2021, out of 537 markets in the State, only 18 markets, of which nine were KBs, were found integrated with the e-NAM. Out of 53 KBs test-checked by Audit, five<sup>78</sup> were covered under e-NAM.

The Receipt and Payment Accounts of e-NAM Fund revealed that WBSAMB had received ₹ 1,167.38 lakh during 2017-18 to 2020-21 (January 2021) for fulfilment of all the conditions<sup>79</sup> of e-NAM scheme. Out of the amount, it spent ₹ 179.42 lakh for the strengthening of e-NAM<sup>80</sup>, while ₹ 1,038.21 lakh including interest of ₹ 50.25 lakh remained unutilised as of January 2021.

Activities under various components of e-NAM as disclosed from the records of five KBs are discussed below:

***Deficient adoption of e-trading:*** The project aimed to encourage traders to participate in real-time online bidding using e-NAM application and get involved in inter-market trade and inter-state trade to increase competition and fair price of the farmers produce. For promotion of inter market trade, the Board/ Department of Agriculture was either to issue unified license or to convert single mandi licenses into unified license.

Records revealed that 1,06,868 quintals of commodities arrived at different e-NAM markets during March 2018 to January 2021. Out of the same only 57,199.08 quintals (54 per cent) of commodities were e-traded. Out of which inter market trade accounted for merely 0.4 per cent (275.3 quintals). The objective of e-trading, therefore, remained unachieved.

***Minuscule percentage of online payment:*** As per operational guidelines for promotion of e-NAM, for direct and timely payment to the farmers, online payment against e-traded agriculture commodities was also an objective. However, records revealed that during April 2018 to January 2021, 57,199.08 quintals commodities worth ₹ 12.71 crore (in 30,407 transactions) were e-traded. However, online payment was for only one per cent (₹ 15.90 lakh in 192 transactions).

***Deficient functioning of Assaying labs:*** One of the objectives of e-NAM was to establish quality assaying<sup>81</sup> systems for quality assurance to promote

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<sup>78</sup> Samshergunj, Jiagunj-Murshidabad, Nakashipara, Muhammad Bazar and Kalna-II

<sup>79</sup> viz., procurement of LED Monitor, computers along with accessories, electric weighing machine, digital vernier scale, digital moisture metre, etc.

<sup>80</sup> For carrying out training and awareness program and one time registration for farmers, commission agents, traders and other service providers, providing rooms for installation of computers hardware/ printers UPS and other accessories for uploading of buy quotes/ bids by traders and large monitors with internet access, deploying three DEOs in each KB, providing LED Monitors, Soxlet Extraction Apparatus, Digital Moisture metres, etc.

<sup>81</sup> A laboratory set up for testing of quality as per the tradable parameters or grade-standards or any other parameters notified by the competent authority.

informed bidding/ online trading for farmers and buyers. The assaying of agricultural produces at the market level was of utmost importance to enhance the marketability of the produce and to enable the farmers to realize price commensurate to the quality of their agricultural produces. No farmer was charged for the assaying services. One assaying laboratory was to be set up in each market integrated in the e-NAM.

- Joint physical inspection of five e-NAMs, however, revealed that WBSAMB had neither set up assaying lab or provided any Approved Assayers in any KBs. Two to three Data Entry Operators per KB were appointed in the test-checked KBs for data entry purposes. It had only provided a room in the first floor of the Administrative Building for labs and some equipment/ chemicals. However, in the absence of Assayers, no testing of quality of agricultural produces were conducted.
- Besides, WBSAMB had not notified any third party lab as required under rules.
- The laboratory building should have a cemented construction and should be clean and maintained in a hygienic condition. But the room was not found clean.

**Equipment lying unutilized:** The assaying lab should have testing capabilities for all the tradable parameters of notified agricultural commodities. For this purpose, the lab should be equipped with sophisticated and reliable assaying equipment/ instruments, viz., (a) Near Infra-Red (NIR) spectroscopy Analyzer, (b) Digital Moisture meters, (c) Multipurpose Lab Accessories d) Manual/ electronic assaying (e) Digital Vernier callipers (f) Colorimeter/ chromo meter, (g) UV visible Spectrophotometer.

However, the equipment mentioned at (a), (d), (f) and (g) were not available in any of the labs test-checked.

Review of records revealed that WBSAMB had procured the following equipment from e-NAM fund and supplied the same to test-checked e-NAM KBs. However, it was found that out of 49 equipment, 32 equipment were lying unutilized due to non-posting of required manpower. Only PCs were utilized by the DEOs posted in e-NAM market.

**Table 2.3.6: Machinery/ instruments procured under e-NAM lying unutilised**

District	Equipment non-functioning/ utilised						Reason for non-functioning
	PC	Digital Vernier Scale	Electrical weighing machine	Digital Moisture Metre	Samsung LED Monitor	Soxhlet Extraction Apparatus	
Nadia	0	1	2	1	1	1	Technical issues and lack of manpower
MSD	1	2	Nil	2	5	2	
Burdwan	0	Nil	02	01	5	01	
Birbhum	0	1	0	1	2	1	

Source: Challans/ Stock Register of respective Krishak Bazar

Kalna II e-NAM KB (Purba Bardhaman) had computer system and monitor installed, but was stolen in August, 2018.

Thus overall functioning of e-NAM fell way short of the objectives envisaged, while substantial quantum of funds remained unutilised. Most of the equipment procured with e-NAM funds remained idle due to non-posting of technical staff.

This led to non-fulfilment of the objective of opening up the unified pan India market to the farmers through proper quality assurance of agriculture produces.

### **2.3.6 Various issues of financial indiscipline**

#### **2.3.6.1 Unauthorized utilization and retention of interest (₹103.56 crore) on RIDF/ RKVY funds<sup>82</sup>**

The WBSAMB (the Board) being the implementing agency had constructed 186 KBs across the State from the fund of RIDF (XVIII, XIX & XX) and RKVY under the administrative control of Agricultural Marketing Department. As of July 2021, following was the fund position in respect of construction of KBs

**Table 2.3.7: Position of utilisation of funds by the Board**

Total amount sanctioned under RIDF/ RKVY	Total amount released to the Board by AMD	Total amount spent by the Board	Amount lying unspent with the Board
₹ 1,276.61 crore	₹ 1,161.63 crore	₹ 1,154.01 crore	₹ 7.62 crore

*Source: Records furnished by WBSAMB*

As per order of the Finance Department (January 2013), the fund was to be deposited in the bank account and should be utilized in the manner suggested in the scheme/ project.

Records of the Board showed that the amounts used to be invested in Bank fixed deposits or parked in savings account during the period of non-utilization. On scrutiny of fixed deposit register pertaining to the period from March 2014 to July 2019 and bank ledger as produced by the Board, it was observed that an interest of ₹ 67.73 crore was accrued on the accumulated unspent sum pertaining to the Government of India and Government of West Bengal. Besides, an interest of ₹ 35.83<sup>83</sup> crore was also earned during 2011-12 to 2020-21 on saving bank accounts of the Board.

Ministry of Agriculture & Farmers' Welfare, Government of India instructed in December 2019 that interest amounts accumulated due to parking of funds released under RKVY during 2007-08 to 2017-18 may be refunded to the Department of Agriculture, Cooperation & Farmers' Welfare.

The Finance Department, GoWB also directed (June 2019) to refund the funds lying unutilized in LF/ PL/ Deposit/ Bank Accounts to the Government Account.

However, the WBSAMB retained the accrued interest of ₹ 103.56 crore without refunding the same to Government of India/ Government of West Bengal, in an unauthorised manner, violating the directions of both central and state governments.

#### **2.3.6.2 Basis of fixation of unit rate for installation of Weigh Bridge/ Operating Room not documented**

The records made available to audit showed that Tulsi Weigh Solutions Pvt. Ltd. had supplied 60 MT Tulsi brand fully electronic WB at a cost ranging between ₹ 4.10 lakh to ₹ 4.84 lakh to each KB. However, it was seen that the Board had paid lump sum amount of ₹ 11 lakh for each weigh bridge including

<sup>82</sup> RIDF: Rural Infrastructure Development Funds and RKVY: Rashtriya Krishi Vikas Yojana

<sup>83</sup> Allahabad bank – ₹11.66 crore, Bandhan Bank – ₹17.31 crore, Bank of Baroda – ₹0.62 crore, IDBI bank – ₹5.87 crore and State Bank of India– ₹0.37crore

installation and other accessories. For this purpose the Board had neither invited any tender/ quotation nor done any market survey regarding cost of weigh bridge. Furthermore, it did not even carry out any cost analysis. The fact was that construction of KBs at the selected sites were entrusted to the respective agencies as per scope of work in the Bill of Quantities (BOQ). In the BOQ there was an item for installation of WB and other accessories for an amount of ₹ 11 lakh.

Scrutiny of final bills of test-checked KBs, however, revealed, that the Board had paid an amount of ₹ 9.0 lakh to the contractors of four KBs, viz., MSD-Jiagunj, Suti-I, Raninagar –I of Murshidabad and Shyampur-II of Howrah district for installation of Weigh Bridge of 60 MT capacity of Tulsi brand along with all accessories. The challans of four test-checked district revealed that the cost of WB of same capacity ranged between ₹ 4.10 lakh and ₹ 4.94 lakh (Dubrajpur: ₹ 4.10 lakh, Patherpratima: ₹ 4.84 lakh, Md bazaar: ₹ 4.52 lakh and Kotulpur: ₹ 4.25 lakh).

Review of records also revealed that the CEO and the Project Engineer decided in a meeting held (March 2015) at the chamber of the CEO that one WB was to be constructed for the KB at Kotulpur to make it functional though this item of work was not included in the already approved DPR as well as not considered in the approved administrative approval and financial sanction. They advised to take up the work as a supplementary item. The break-up of price of WB as per offer of Tulsi Weigh Solution Pvt. Ltd. (July 2015) revealed that the cost of supply, installation, testing, commissioning of 60 MT capacity Tulsi brand WB along with all accessories and charges was ₹ 5.41 lakh except civil, earthing and wiring connection. The Board, however, approved (August 2015) rate of the supplementary item at ₹ 5.94 lakh.

As such the justifications for arriving at the unit rate of ₹ 11 lakh per Weigh Bridge could not be assessed in audit.

### ***2.3.6.3 Excess expenditure of ₹1.41 crore on construction of Krishak Bazar at Pathar Pratima***

For construction of *Krishak Bazar* (KB) at Block Seed Farm, Pathar Pratima, South 24 Parganas, the location<sup>84</sup> and map of the work site was forwarded (September, 2013) by the DM, South 24 Parganas to WBSAMB. After following tender formalities, the work was allotted to a private agency in December 2014 at tendered value of ₹ 7.03 crore.

Scrutiny of records showed that the estimate for work of construction of the said KB included a provision of extra rate at the rate of 30 *per cent* over estimated cost on the plea that the site was situated in riverine areas connected by river route and/ or ferry crossing.

On checking the location map of the site of the KB, it was observed that the KB was connected by Ramganga Main Road, which was also reiterated by the contractor. Again, satellite imagery and location map also indicated that the KB was connected to other parts of the District through Ramganga Main Road. As a result, allowance of extra rate admissible only for areas connected by river route and/ or ferry crossing, was not applicable in case of the Pathar Pratima

<sup>84</sup> Mouza- Dakshin Shibpur, J. L. No. 159, L.R. Khatian No. 33, G.P.- Ramganga, Pathar Pratima

KB. The work was completed at the cost of ₹ 6.83 crore, in which the additional riverine area rate accounted for ₹1.41 crore.

Thus, the Board incurred an excess expenditure of ₹ 1.41 crore by allowing unduly additional rate applicable for riverine areas in case of Pathar Pratima KB, which was well connected by road.

#### **2.3.6.4 Diversion of BGREI fund**

The program of “Bringing Green Revolution to Eastern India (BGREI)”- a lateral to Rashtriya Krishi Vikas Yojana (RKVY) intended to address the constraints limiting the productivity of “rice based cropping systems” was initially launched in 2010-11 in eastern India including West Bengal. The scheme aimed at reasonable enhancement of agriculture productivity was reasonably enhanced and stabilized through yield maximization of rice and wheat by improving agronomy and water harvesting and conservation; and Water recycling.

Review of records of the Board as well as Agriculture Department made available to audit revealed that the Agriculture Department released an amount of ₹ 154.68 crore under RKVY/ BGREI scheme (BGREI: ₹ 92.45 crore and RKVY: ₹ 62.44 crore) to the Board during 2011-12 to 2012-13. The Board also received (February 2013) ₹ 10.00 crore under RKVY from Paschim Banga Agriculture Marketing Corporation for creation of infrastructure for primary Agri Centres including Covered Auction sheds, Warehouses for storing of foodgrains and seeds, and also Micro Climatic Stores for perishables in 341 blocks. Out of which the Board had spent an amount of ₹ 89.00 crore for construction of 16 KBs. This indicated that the Board diverted ₹ 26.76 crore (₹ 89.00 crore minus ₹ 62.24 crore) of BGREI funds. It was also seen that no approval of GOI/ State Level Screening Committee was obtained for construction of KBs by diverting fund from BGREI scheme.

An audit query issued to the Agriculture Department in this regard did not elicit any reply.

Thus, there were issues of financial management in implementation of the scheme. WBSAMB unauthorisedly retained the accrued interest of ₹ 103.56 crore on scheme funds without refunding the same to the Government, violating the directions of both central and state governments. Audit also came across various instances of financial indiscipline in the form of undocumented fixation of high rates for installation of Weigh Bridges, incurring an excess expenditure by allowing unduly additional rate applicable for riverine areas in a KB well connected by road, diversion of BGREI funds, etc.

#### **2.3.7 Summary of conclusions**

The primary objective of establishment of block level *Krishak Bazar* (KB) for facilitating better marketing of agricultural produces of the marginal farmers remained largely unachieved as even after almost four to seven years of construction, most of the 186 KBs (set up during March 2014 to September 2017) did not start functioning with optimum capacity. Fifty-five *per cent* of KBs inspected by Audit never had any footfall of either sellers or buyers due to locational inconvenience and lack of interest among buyers, competition from nearby markets, absence of locality within five to six kms from the KB, presence of market within same premises, etc.

Apropos it was observed that out of 186 KBs in the State, 92 KBs (49 per cent) were taken up by the West Bengal State Agriculture Marketing Board (Board), the implementing agency, without conducting any feasibility study. KBs were constructed in some cases even after the study had assessed the same as non-feasible.

Joint inspection of 53 KBs in six test-checked districts revealed that substantial part of the created infrastructure remained idle since construction. Such unutilised infrastructures included large number of open sheds, auction halls, administrative buildings, *Krishak Sahayata Kendras* and most of the Weigh Bridges.

Lack of demand of stalls were evident from the fact that 57 per cent of 4,177 stalls/ kiosks constructed in 186 KBs were not utilized as of January 2021, while in 13 KBs no stalls were distributed till date.

No bank, post office and ATM were set up in any test-checked KBs, though envisaged by the Government except Kalna-II & Rampurhat-I KBs.

In a complete departure from the core objective of catering the needs of small/ marginal farmers for storing their produces, all the godowns constructed in KBs were leased out to the Food & Supplies (F&S) Department for storage of paddy/ rice against a token annual rent.

There were instances of non-achievement of other scheme targets as well. There were delays ranging from 51 days to 416 days in construction/ handing over of 67 per cent of KBs. Moreover, in violation of the project stipulation, no licence was issued to businessmen running businesses in the KBs of six districts (excepting for two KBs in Nadia) as of July 2021 even after lapse of almost four to seven years. Such gross under-utilisation of infrastructure/ facilities also adversely affected the commercial viability of the KBs as only a minuscule proportion of projected revenue was actually generated in test-checked KBs.

There were issues of financial management in implementation of the scheme. WBSAMB unauthorisedly retained the accrued interest of ₹ 103.56 crore without refunding the same to the Government, violating the directions of both central and state governments. Audit also came across various instances of financial indiscipline in the form of undocumented fixation of high rates for installation of Weigh Bridge, incurring an excess expenditure by allowing unduly additional rate applicable for riverine areas in a KB well connected by road, diversion of BGREI funds (meant for increase in agriculture productivity), etc.

Thus, the scheme could only partially fulfil the core objective of facilitating better marketing of agriculture produce of the marginal farmers even after almost four to seven years of creation of ambitious KB infrastructure at an expenditure of ₹ 1,154.01 crore.

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

**WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE  
AND HOUSING DEPARTMENTS**

**2.4 Adequacy (Sufficiency, assessment of quality) of Working Women's Hostels**

**2.4.1 Introduction**

With the progressive change in the socio-economic fabric of the country, prioritization in education of girl child and consequent empowerment of women, there has been an increase in percentage of women seeking employment. This has required many women moving to places away from their home/ family and led to increased demand for safe and secure, conveniently located and affordable institutional accommodation for women.

In order to cater to the needs of such working women population, both Government of India (GoI) and Government of West Bengal (GoWB) established Working Women's Hostels (WWHs) in the State.

**Scheme of GoI:** GoI had introduced (1972-73) a scheme for providing hostel along with Day Care facility<sup>85</sup> for their children in cities, smaller towns and also in rural areas where employment opportunities for women existed. The scheme includes construction of new hostel buildings/ expansion of existing buildings or to run hostels in rented premises. The projects assisted under this scheme were meant for working women<sup>86</sup> and women under training for job irrespective of their caste, religion, marital status, etc. WWHs under this scheme were to be run by Implementing Agencies (IAs) like Urban Local Bodies, Non-Government Organisations, State Agencies, Self Help Groups, etc.

Under this scheme, GoI was to bear 75 per cent (revised to 60 per cent since 2016-17) of the cost of construction of building/ rent of WWH. Since December 2017, the cost sharing ratio for construction of WWH amongst the Central Government, State and IAs was 60:15:25. Further, for purchase of furniture and furnishings for these hostels, a one-time non-recurring grant at the rate of ₹ 7,500 per boarder was to be released by GoI at the time of commencement of hostel which was revised in December, 2017 to a sharing pattern of 60:40 between GoI and the State. As per guidelines, the rent collected from the beneficiaries was to be utilized for maintenance, house-keeping, security services, office establishment, water and electricity charges and any other support services except messing cost.

As per available records, there are 39 WWHs under the GoI scheme sanctioned between 1974-75 and 2002-03 across 16 districts of the State. All these WWHs are affiliated to the Women & Child Development and Social Welfare (WCD&SW) Department, which is the responsible Department of GoWB for handling the GoI scheme.

**State Government's initiatives:** Apart from the GoI Scheme, GoWB constructed 13 WWHs under Housing Department for accommodating working women<sup>87</sup> against monthly rent. Of these 13 WWHs, 10 were located in Kolkata

<sup>85</sup> Girls upto the age of 18 years and boys upto the age of five years, accompanying working mothers were to be provided accommodation with their mothers along with day care services.

<sup>86</sup> Provided their gross income does not exceed ₹50,000 per month in metropolitan cities or ₹35,000 per month in any other place.

<sup>87</sup> Any women employed either in Central Govt./ State Govt./ PSUs/ Private Limited Companies earning not less than ₹5,000 per month

and one each in the districts of Jalpaiguri, Paschim Bardhaman and Paschim Medinipur. These WWHs are run/ managed directly by the Housing Department. Besides, there are four<sup>88</sup> under construction WWHs.

**2.4.1.1 Audit objectives, scope & methodology:** The Detailed Compliance Audit (DCA) aimed to examine the level of compliance to requirement of the schemes/ guidelines governing setting up and maintenance of Working Women's Hostel. While doing so, the activities of the Departments in ensuring adequacy and sufficiency of WWH and their facilities and quality of accommodation were assessed with reference to guidelines of the scheme issued by the Ministry of Women and Child Development, GoI as well as by the Housing Department, GoWB as the case may be.

This DCA was conducted during November 2020 to February 2021 covering period from 2015-16 to 2019-20 (with fact positions updated upto February 2021). Apart from scrutiny of records of WCD&SW and Housing Departments, Directorates thereunder and District level functionaries and divisions, joint inspection of the 40 WWHs located across nine districts was conducted. Methodology also included taking photographs of sites, satisfaction survey through obtaining feedback from 290 boarders of the 19 WWH (WCD&SW-180 boarders in 14 hostels and Housing- 110 boarders in five hostels).

## Audit Findings

### 2.4.2 Demand for accommodation not assessed

As per the scheme guidelines issued by GoI, the State Government was to ensure earmarking of lands for WWHs by assessing employment potential for women of the area and by undertaking need-based assessment for ascertaining demand of hostels in smaller town/ non-metropolitan areas through District Administration.

- Nothing was on record to show WCD&SW Department carried out any assessment of demand for hostels for the working women living away from home or family.
- Neither any efforts were taken by the WCD&SW Department for earmarking of land for such purpose, nor was any proposal sent to GoI for construction of new WWHs. As a result, no new project was approved by GoI since the last WWHs sanctioned in 2002-03.

Housing Department also did not maintain any record for assessment of demand for accommodation of working women. No database was maintained in the Department to assess the number of applicants, the actual allotment against such application and the number of awaiting applicants. However, Housing Department replied (February 2021) that they received nine proposals for construction of WWH in different places during 2016-18; of which five<sup>89</sup> were sanctioned by the Department between 2017-18 and 2019-20.

Evidently, Government did not sufficiently prioritise the aspect of providing accommodations to working women. Thus, apart from some discrete projects taken up by Housing Department, the State Government did not try to take

<sup>88</sup> Sagar Island in South 24 Parganas, Haldia and Contai in Purba Medinipur and Medinipur in Paschim Medinipur

<sup>89</sup> Sagar Island, Jhargram, Haldia, Medinipur and Contai

advantage of the GoI scheme through structured effort for ascertaining demand and availability of WWHs in the State.

**2.4.3 Non-availability of information on the existing WWHs under WCD&SW Department**

As per the guidelines, WCD&SW Department was responsible for implementation of the GoI scheme in the State. The Department was to provide their State share for construction of WWHs and monitor the hostels through Hostel Management Committees. For construction of new hostels, the Department was to invite proposals from eligible Implementing Agencies (IAs) and after necessary vetting, forward the same to GoI for necessary approval. The scheme guidelines also provided for a half yearly report on the implementation of the scheme to be sent to GoI by the District Administration (District Social Welfare Officer, the District level functionary of WCD&SW Department) with a copy to the Department.

It was, however, observed in audit that the WCD&SW Department was unaware about the implementation of the scheme in the State. The Department did not provide any records on the proposals received from the IAs, the number of projects sanctioned by GoI, funds received against sanctioned projects, the State share released, etc. Even the functional status of the existing WWHs was not available with the Department. On repeated request of Audit, the Department could produce only the list of 39 WWHs and their year of sanction. However, the functional status report in respect of only 24 hostels could be produced by the Department, after collecting such information from District Administration. The Department did not produce any information regarding the remaining 15 WWHs. Out of the reported 24 WWHs, two WWHs were reported as non-traceable (Hostel-wise details are shown in *Appendix 2.4.1*).

**2.4.4 Functional Status of WWHs**

Out of those 39 WWHs under WCD&SW Department, Audit inspected 29 WWHs including some of those, position of which was not made available by the Department and those reported as non-traceable, jointly with Departmental officers. Audit also inspected 11 WWHs being run by Housing Department. Functional status of these WWHs as found during the joint inspection *vis-à-vis* as intimated by the Department is given in the **Table 2.4.1**:

**Table 2.4.1: Status-wise number of WWHs *vis-à-vis* position found on test-inspection**

Status as per departmental records	Number as per departmental records	Number selected for inspection by Audit	Position observed on inspection
<i>Under WCD&amp;SW Department</i>			
Functional	16	13	Functional: 11 Non-functional: 2
Non-functional	6	3	Non-functional: 1 Functional: 1 Used for other purpose: 1
Position not made available	15	11	Functional: 4 Untraceable: 5 Used for other purpose: 2
Untraceable	2	2	Untraceable: 2

Status as per departmental records	Number as per departmental records	Number selected for inspection by Audit	Position observed on inspection
<i>Total of WCD&amp;SW Department</i>	<b>39</b>	<b>29</b>	<b>Functional: 16</b> <b>Non-functional: 3</b> <b>Used for other purpose: 3</b> <b>Untraceable: 7</b>
<b>Under Housing Department</b>			
<b>Functional</b>	6	5	Functional: 5
<b>Non-functional</b>	7	6	Non-functional: 6
<i>Total of Housing Department</i>	<b>13</b>	<b>11</b>	<b>Functional: 5</b> <b>Non-functional: 6</b>
<b>Grand total</b>	<b>52</b>	<b>40</b>	<b>Functional: 21</b> <b>Non-functional: 9</b> <b>Used for other purpose: 3</b> <b>Untraceable: 7</b>

Source: Records furnished by the Departments

Information on WWHs as provided by WCD&SW Department proved to be unreliable as the same was at variance with position seen by Audit during joint inspection. Out of total 40 WWHs inspected by Audit under two Departments, 21 were found functional, while the remaining 19 WWHs were either non-functional (nine) or untraceable (seven) or used for purposes not related to accommodating working women (three) (detailed in [Appendix 2.4.1](#)).

#### 2.4.4.1 Untraceable WWHs

WCD&SW Department reported two hostels<sup>90</sup> as non-traceable. However, during the course of joint physical inspection, Audit could not trace whereabouts of five more WWHs as shown in [Table 2.4.2](#).

**Table 2.4.2: List of WWHs which were not traceable during Audit inspection**

Name of the WWH/ Organisation & Location	Year of sanction/ establishment	Functional status as per Directorate records	Status found on test-check
<i>West Bengal Scheduled Castes Tribes &amp; Minority Welfare Association, Rabindranagar, District-24 Parganas</i>	<b>1993-94</b>	<b>Information not made available by the Department/ Directorate</b>	<b>Could not be traced during Audit inspection</b>
<i>Indian Institute of Technology, Kharagpur-721302, University Campus, District- Paschim Medinipur</i>	<b>1997-98</b>		
<i>Child Welfare Midnapore Location- Midnapore District- Medinipur</i>	<b>1989-90</b>		
<i>All India Federation of SC, ST and Minorities, District- Medinipur</i>	<b>2002-03</b>		
<i>Council for Advancement of Rural &amp; Downtrodden People, Bagnan, District-Howrah</i>	<b>2002-03</b>		

Source: Records available from WCD&SW Directorate

**Thus, a total of seven WWHs (all run by NGOs) remained non-traceable in Audit. Given the fact that these hostels had been set up with financial assistance of GoI (prior to 2016-17, 75 per cent of the cost of construction/ rent of building of WWH were borne by GoI) and WCD&SW Department**

<sup>90</sup> SI No. 5 (Vivekanand Child Welfare Home, Kakdwip, District- South 24 Parganas) and 39 (Chandernagore Municipal Corporation, Chandernagore, District- Hooghly ) of [Appendix 2.4.1](#)

was responsible for exercising monitoring on their functioning, such non-traceability was a matter of concern and evidenced negligence of the State Government. Also, actual quantum of such Government assistance in these old hostels was not available on record. Most importantly, the basic objective of promoting availability of safe and convenient hostel accommodation to working women in those areas was frustrated.

#### ***2.4.4.2 Status of WWHs reported as functional***

Out of the 16 WWHs, which were stated to be operational by the WCD&SW Department, 13 WWHs were selected for test-check in audit.

- Of these, one WWH, viz., Kerala Catholic Social Service Centre in Kolkata was found non-operational since December 2020.
- One WWH at Notungram under Rishra Municipality built under GoI scheme was demolished (in 2019) for construction of water reservoir without taking permission from the appropriate authority. The matter was neither intimated to the WCD&SW Department nor to the respective Ministry of GoI. The six boarders were temporarily shifted in the ward office of the municipality before demolishing the building. However, a work order for construction of a new hostel was issued by the Chairman of the Municipality in December 2019 and the construction work is in progress.
- On the other hand, four<sup>91</sup> WWHs, against which the Department could not produce any information, were found operational during physical verification of WWHs by Audit (January-February 2021).

However, under Housing Department, out of six operational WWHs, five were selected for joint physical inspection and all of them were found to be operational.

#### ***2.4.4.3 Status of WWHs reported as non-functional***

Out of six WWHs reported by WCD&SW Department as non-functional/closed, three were selected for test-check, of which one WWH under Burdwan Municipality was found operational with 46 boarders. This represented lax monitoring by the Department.

#### ***2.4.4.4 WWH buildings being utilized for other purposes***

Three WWHs (one of which was reported by the Department as closed, while details in respect of two were not available with Department) were being utilized for purposes other than accommodating working women. Of these three, one was found to be used for earning revenue as discussed below:

- One WWH under Arambagh Municipality, status of which was not made available by the Department, was found to be utilized by the Municipality for running a nursery school (Sishu Niketan) since December 1996 as shown in **Pic 2.4.1**.
- The hostel run by ‘All Bengal Women’s Union, Kolkata’, an NGO, was in dilapidated condition and due to paucity of funds, the NGO of the

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<sup>91</sup> Satya Bharati Calcutta, Nabapally North 24 Parganas; Indian Red Cross Society, Paschim Medinipur and West Bengal Scheduled Castes, Tribes & Minority Association in Paschim Medinipur and North 24 Parganas



*Pic 2.4.1: WWH under Arambagh Municipality being utilised as Nursery school*

hostel could not maintain the building and the hostel was closed since 2001-02. During physical inspection, it was observed that the building was being utilized by the NGO for “Swadhar Greh”, a different scheme for women victims of difficult circumstances.

➤ Construction of WWH under Haldia Municipality erstwhile Haldia Notified Area Authority, Purba Medinipur was sanctioned in 1995-96 and was completed in December 2000, but was not utilised for the purpose for

which it was constructed. The Municipality rented out the hostel to Haldia Institute of Technology, Indian Centre for Advancement and Research Education for accommodation of its staff and faculties from April 2010 on commercial basis/ monthly rental basis in violation to the scheme guidelines<sup>92</sup>.

#### **2.4.4.5 Non-cooperation by an NGO**

One WWH in North 24 Parganas (run by Gram Sewa Sangha, Hattuba, Habra, District-North 24 Parganas, which was an NGO), which was shown as non-functional as per records of the Department, did not cooperate with the Audit team and refused (February 2021) to provide any kind of records or information regarding the WWH. Subsequently, the District Social Welfare Officer (DSWO) instructed (February 2021) the NGO to present the records in the office of DSWO for audit scrutiny. Even after such instructions, the NGO did not co-operate with the audit process.

#### **2.4.4.6 WWH remaining non-starter though reported earlier by Audit**

One WWH at Durgapur, Paschim Bardhaman under Housing Department remained non-operational since its completion in December 2013 after incurring a cost of ₹ 1.29 crore due to poor response from the intended beneficiaries. The matter of non-utilisation of the building was pointed out by Audit under Para no. 2.3.10.1 of the Audit Report (General and Social Sector) for the year ended March 2016. No fruitful action was, however, taken by the Authority to make the Hostel functional.

Thus, Department of WCD&SW has failed to monitor the operations of WWHs, particularly given the fact that many of these WWHs have been run by NGOs.

### **2.4.5 Non-availability of records limiting audit coverage**

Due to non-availability of records, the following important aspects could not be checked in detail:

#### **2.4.5.1 Title of land**

The GoI guidelines provided that before making an application for construction of hostel building on public land, it should be ensured that the applicant organization has available public land which is suitably located for a Working Women's Hostel.

In respect of the hostels under the Department of WCD&SW, due to non-furnishing of the land documents, Audit could not verify the ownership of land on which the WWHs were constructed.

<sup>92</sup> ₹ 54,443 per month as of March 2020

#### 2.4.5.2 Financial Management

(i) WCD&SW Department failed to furnish any records or documents on the details of the WWHs funded under the scheme, including the projects approved, amount of funds received from GoI against such projects or the matching State share sanctioned by the Department on the plea that funding of the scheme was done long time back. The reply may be viewed with the fact that in the following case, construction of WWH remained incomplete for want of funds.



Pic 2.4.2: Incomplete first floor of WWH run by Shri Ram Krishna Ananda Ashram, Kolkata

During joint inspection it was observed that the WWH building of Shri Ram Krishna Ananda Ashram WWH in Kolkata was incomplete. Scrutiny of records furnished by the WWH disclosed that the approved cost of construction of the WWH was ₹ 26.27 lakh (GoI share: ₹ 19.71 lakh State share: ₹ 6.57 lakh). However, due to short release of first instalment (60 per cent) of State share by ₹ 0.98 lakh (₹ 2.96 lakh instead of ₹ 3.94 lakh), GoI did not release balance amount of ₹ 7.89 lakh. As a result, the first floor of the building could not be completed. Ultimately, the incomplete building was handed over (2004) to the NGO and the WWH is running with nine boarders in the incomplete structure as shown in Pic 2.4.2.

(ii) The WWHs under Housing Department were completely funded from the State budget. From the records it was observed that construction cost of 10 completed WWHs was ₹ 32.31 crore (as of December 2020), whereas no information on the expenditure incurred on the construction of remaining three completed WWHs<sup>93</sup> was provided by the Department. Besides, there are four<sup>94</sup> under-construction WWHs in the State. Expenditure booked on these under-construction hostels stood at ₹ 8.74 crore (on three<sup>95</sup> under-construction hostels only; expenditure figure in respect of one was not available).

The same may be viewed with the fact that during period covered under audit, the State Government did not forward any proposal to the GoI for construction of new WWHs. Had the State Government taken advantage of the GoI scheme, 60 per cent of the total expenditure (60 per cent of ₹ 41.05 crore i.e., ₹ 24.63 crore would have accrued from GoI) on these constructed/ under-construction hostels could have saved the State exchequer from an equivalent amount of expenditure.

Lack of prioritization of the Government on the social issue of providing accommodation to working women was evident from monitoring deficiencies on the part of WCD&SW Department on functioning of WWHs set up under GoI scheme. Such monitoring was crucial as 25 WWHs (64 per cent) were run by NGOs. It was a matter of concern that the WCD&SW Department did not maintain any dependable database of these WWHs and was even unaware of the latest functioning status of many of those NGO run hostels.

<sup>93</sup> Swayambhara WWH, Swayamsiddha WWH and Gariahat WWH

<sup>94</sup> Sagar Island, Haldia, Medinipur and Contai

<sup>95</sup> Sagar Island, Haldia and Medinipur

Whereabouts of as many as seven WWHs, out of 40 test-checked WWHs, were not traceable, which calls for serious attention of the Government.

State Government did neither do any need based assessment for requirement of accommodation facilities for working women, nor take advantage of the GoI scheme which was to bear 60 *per cent* of the project cost. No new project under GoI scheme has been approved and sanctioned for the State since 2002-03.

In the absence of basic records *e.g.*, total applications received, hostel allotted and pending applications, Government was not in a position to assess sufficiency of WWHs.

**Recommendations:**

- *Departments should assess the demands for affordable accommodations for working women in the State and take benefit of the GoI scheme.*
- *The issue of untraceable WWHs needs to be investigated into.*

#### 2.4.6 Quality of accommodation in the WWHs

Audit team visited 21 functional WWHs (16 under WCD&SW Department and five under Housing Department) jointly with Departmental officials and assessed the quality of accommodation *vis-à-vis* criteria stipulated in the GoI scheme guidelines. Several deficiencies were noticed in infrastructure and basic amenities in the functional WWHs, which are discussed in subsequent paragraphs (detailed in the *Appendix 2.4.2* and *2.4.3*).

##### 2.4.6.1 Deficiency in extending basic facilities

As per the guidelines issued by GoI apart from living rooms, each WWH was supposed to have common room/ recreation room, dining hall, kitchen & store, warden's living quarter, sick room and boundary wall. Defined number of toilets/ bathrooms/ basins, *etc.*, was to be constructed in a separate toilet block. It was mandatory to have provisions for rain water harvesting, facilities for differently abled persons and day care centres for children of the boarders.

Apart from basic furniture (bed, chair, table, almirah, *etc.*) and furnishings, the hostels were to provide facilities like washing machine, geyser/ solar water heater system along with provisions for modern installations and amenities. Housing Department did not devise any guideline ensuring standard/ quality of hostels run under it.

*(i) Absence of Messing Facilities:* Eight WWHs under WCD&SW Department did not have provision for messing facility; hence the boarders of these hostels had to make their own food arrangement. Of these, four WWHs did not have any dining hall for the boarders. Though all the test-checked WWHs under Housing Department had separate cooking space attached with every room, Gariahat WWH neither had any common messing facility nor there was separate cooking space for the boarders and each boarder utilized the common corridor for their kitchen activities posing risk of fire hazard and compromising the necessary hygiene conditions as shown in **Pic 2.4.3**.



*Pic 2.4.3: Boarders utilizing the common corridor for kitchen activities posing fire hazard in Gariahat WWH*

**(ii) Inadequate provision for toilets:**

As per GoI guidelines one toilet and one bathroom were to be provided for every six to eight boarders of the hostel. However, inadequate number of toilets and bathrooms in 10 WWHs under WCD&SW Department were noticed during test-check. Particularly, availability of only one toilet and bathroom for 25 boarders in Moyna Vivekananda Kanya Vidyapith, in Purba Medinipur calls for immediate attention of the Department. Availability of number of toilet and bathroom against the requirement as per guidelines is detailed in *Appendix 2.4.4*.

**(iii) Furniture not provided:** Ten WWHs under WCD&SW Department did not provide basic furnitures such as almirah, cupboards, fibre racks, wooden locker, etc. Eight WWHs did not provide chair and table to the boarders. Whereas, in case of the WWHs under Housing Department, except for a bed, there was no other furniture allotted for the use of the boarders of the hostels with the exception of Swayambhara WWH in Kolkata, which provided side tables and chairs to the boarders.

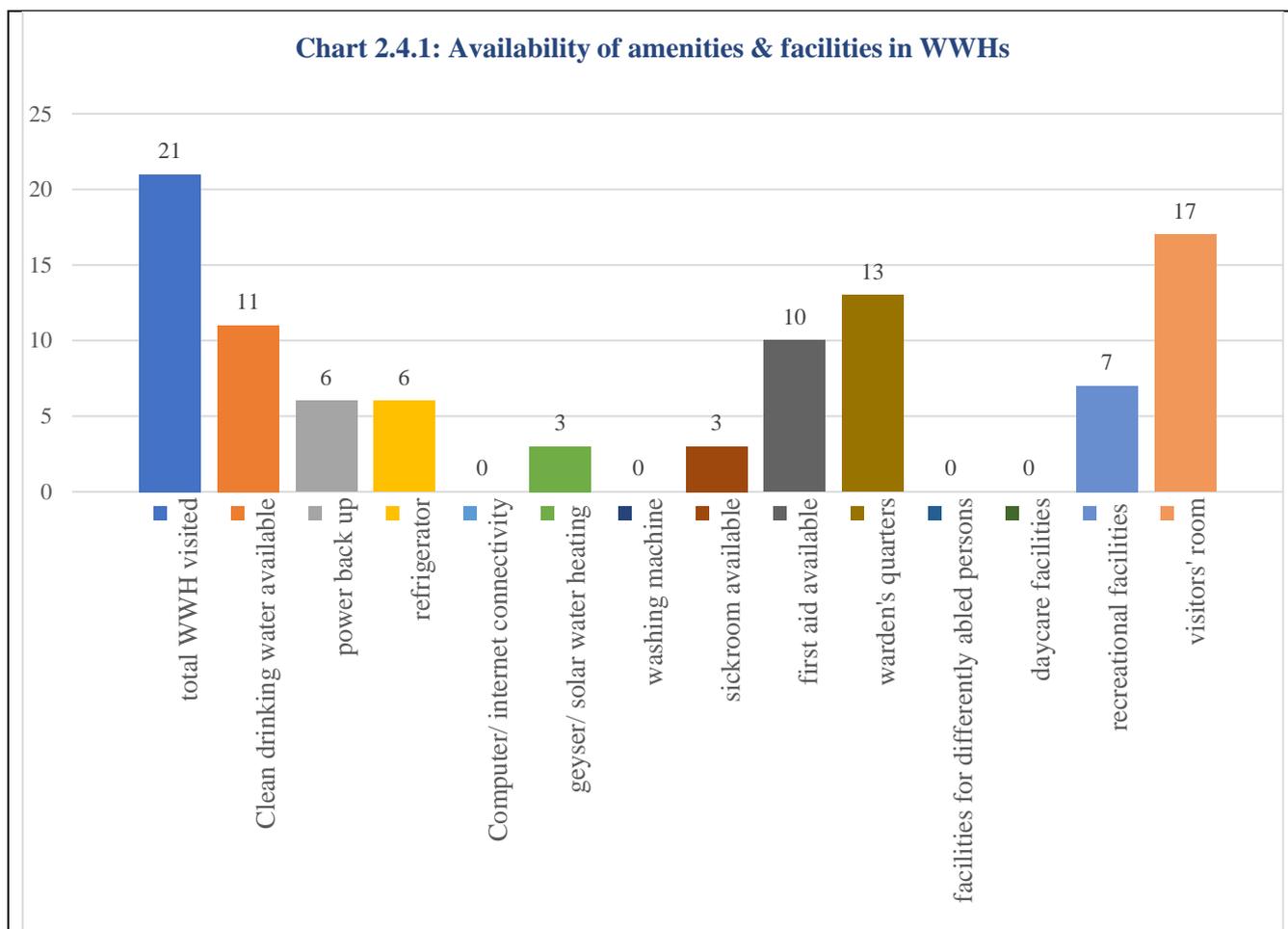
**(iv) Absence of modern installations and amenities:** Out of 21 WWHs visited by Audit

- Clean drinking water facility was not available in 10 WWHs (WCD&SW-five and Housing-five); Water purifier, though installed in Sister Nivedita, Durgapur WWH, was not functional during inspection;
- There was no power backup/ generator facility in 15 WWHs (WCD&SW-10 and Housing-5);
- 15 WWHs (WCD&SW-10 and Housing-5) had no refrigerators;
- None of the hostels had computer and internet connectivity;
- 18 WWHs (WCD&SW-13 and Housing-5) did not provide any geyser facility/ solar heating facility to its boarders;
- None of the WWHs had provided washing machines; and
- There was no provision for rain water harvesting in any WWH.

**(v) Other significant deficiencies:** Apart from the basic amenities, the following further infrastructural shortcomings were noticed in 21 test-checked WWHs:

- There was no sick room facility in 18 WWHs (WCD&SW-14 and Housing-4) and 11 WWHs (WCD&SW-six and Housing-five) had no provision of any first-aid facility.
- There were no earmarked quarters of wardens/ superintendent in eight WWHs (WCD&SW-five and Housing-three).

- No provisions for differently abled persons such as ramps, handrails, disabled friendly toilets, and wheel chair facility, *etc.*, were noticed in any of the WWHs.
- None of the WWHs had day care facilities for children of working mothers.
- There were no recreational facilities in 14 WWHs (WCD&SW-11 and Housing-3) and
- Four WWHs (WCD&SW) had no room earmarked for visitors.



Source: Found during visit of 21 WWHs

**(vi) Inadequate safety and security:** As per the GoI guidelines, every implementing authority was responsible to make the provisions of CCTV at the main access, entry in the office and around the premises with a provision to keep video back up of at least 15 days. Watch and ward of the WWHs was to be ensured by employing security personnel for the purpose. The WWHs were to be surrounded by boundary walls. No guidelines were however, devised by Housing Department to ensure the security of WWHs.

Scrutiny disclosed that no close circuit television surveillance was available in any of 14 WWHs (WCD&SW- nine, Housing- five). CCTV in one WWH run by Indian Red Cross Society in Paschim Medinipur was found out of order during test-check. Swastika WWH in North 24 Parganas had no boundary wall

surrounding the hostel. Two hostels<sup>96</sup> under WCD&SW did not have any security guard or watch and ward staff. In respect of WWHs under Housing Department, it was observed that the number of security persons engaged in functional WWHs varied between one and six persons against two persons per shift for three shifts.

**(vii) Shortage of manpower:** As per the GoI guidelines, hostel warden, cook, chowkidar and housekeeping staff were to be engaged in each WWH. However, there were no norms or stipulations made by Housing Department about engagement of staff at WWHs run by it.

It was observed that no warden/ superintendent was posted in one WWH (Moyna Vivekananda Kanya Vidyapeeth, Purba Medinipur) under WCD&SW Department. Whereas two Superintendents were in charge of all the test-checked five WWHs under Housing Department since last three years.

Thirteen WWHs (WCD&SW- eight and Housing- five) had no cook whereas three WWHs (WCD&SW) had no housekeeping staff (detailed in *Appendix 2.4.3*).

#### **2.4.7 Status of occupancy in WWHs**

Sixteen functional hostels under WCD&SW Department had a total capacity of 1,052 boarders. Against which only 472 boarders (45 per cent) were residing. In respect of the five functional WWHs under Housing Department, against the sanctioned capacity of 457 under various categories of occupancy, only 380 (83 per cent) were allotted till the date of audit thereby leaving 77 accommodations vacant.

While WWHs have low occupancy, many of boarders are ineligible occupants as discussed in the following sub-paragraphs:

##### **2.4.7.1 Hostels under WCD&SW Department**

The beneficiaries who could be covered under the GoI scheme were working women, who may be single, widowed, divorced, separated, married but whose husband or immediate family does not reside in the same city/ area. Particular preference was to be given to women from disadvantaged sections of the society. There should also be provision for reservation of seats for physically challenged beneficiaries. Further, girls up to the age of 18 years and boys up to the age of five years, accompanying working mothers would be provided accommodation, with their mothers. Working mothers could also avail of the services of the Day Care Centre, as provided under the scheme. No working woman will be allowed to stay in a hostel for more than three years. In exceptional circumstances, the District Women Welfare Committee may for reasons to be recorded in writing, allow the boarders to stay maximum of two years beyond the three years period. Working women whose gross income did not exceed ₹ 50,000 per month in metropolitan cities, or ₹ 35,000 per month in any other place could avail the facilities under the scheme.

The beneficiary survey among the boarders of the WWHs under WCD&SW Department as well as records of hostel authorities, however, revealed the following:

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<sup>96</sup> WWH run by Tagore Society for Rural Development, South 24 Pargans and Moyna Vivekananda Kanya Vidyapeeth, Purba Medinipur.

- In respect of the income criteria, one boarder in WWH in Kolkata exceeded the ceiling of ₹ 50,000, whereas in the two districts of Purba and Paschim Medinipur, three WWHs had 21 boarders, whose gross emoluments exceeded ₹ 35,000.
- In seven WWHs located in six districts, 43 boarders overstayed beyond the maximum limit of five years in violation of the provision of guidelines.
- Five WWHs<sup>97</sup> in five districts accommodated 16 students along with the working women in the hostels.

#### 2.4.7.2 Hostels under Housing Department

Likewise, under the scheme run by Housing Department, accommodation was to be provided to those women who had no accommodation in the city and were employed in central government/ state government/ public sector undertaking/ private limited company and earning not less than ₹ 5,000 per month. No boarder is eligible to stay beyond the age of 60 years.

However, beneficiary survey of 110 boarders of five functional hostels revealed-

- Eight boarders over the age of 60 years were staying in two WWHs at Gariahat and Sahapur in Kolkata.
- Many (25) also did not fulfil the criteria of employability status regarding engagement with the Central or State Government/ PSU/ Private Limited Company.

Besides, the Department while allotting the accommodation verifies the eligibility criteria of each beneficiary and was supposed to maintain the database of basic information of the boarders. The Department, however, failed to produce such information regarding the age, the hometown, the employment status of the boarders, *etc.* This indicated deficiencies in monitoring by the Department. As a result, the assessment of the fulfilment of the criteria by the boarders could not be done in audit.

Thus, there were substantial shortfall in basic amenities and facilities of the functional WWHs. Complete absence of day care facilities have made the WWHs unsuitable for working mothers. Absence of basic facilities like clean drinking water in almost half of the test-checked WWHs, absence of power back up, washing machines, refrigerators, *etc.*, posed hardships for working women in maintaining a decent standard of living in those hostels.

Infrastructure-wise the hostels were not made livable for working women with disabilities.

The aspect of safety and security were inadequate in many hostels. Moreover, existence of ineligible boarders in the test-checked hostels represented possibility of genuine beneficiaries remaining deprived of the benefit of the scheme.

<sup>97</sup> Satyabharati Nabagram: two; Swastika: one; Charubala: nine; Vivekananda Lok Siksha Niketan: one and Burdwan Municipality: three

Evidently, the scheme implemented by WCD&SW and Housing Departments have failed to deliver the desired social benefit to a large extent as would be vindicated by such low occupancy in the WWHs. With large-scale deficiencies in basic amenities adversely affecting standard of living conditions in the WWHs, the Department fell short of its responsibilities in maintaining the hostels.

**Recommendations:**

- *Departments should take urgent steps to ensure the basic facilities and safety and security to the boarders.*
- *Issues like shortage of manpower and accommodation provided to ineligible boarders are to be addressed carefully to maintain quality of accommodation.*

#### **2.4.8 System of management and monitoring**

WWHs under WCD&SW Department were managed by the IAs. In respect of the 16 functional WWHs under the Department of WCD&SW, which were visited by Audit, it was noticed that three WWHs <sup>98</sup> were run by the local municipal bodies, one<sup>99</sup> run by Government aided school, while remaining 12 were run by NGOs. Whereas WWHs under Housing Department were managed by the Department itself. Following deficiencies were noticed in test-check:

##### **2.4.8.1 Complete absence of monitoring on hostels under WCD&SW**

As per GoI guidelines, regular monitoring of the functioning of the hostels under the scheme was vested on the concerned District Administration. For WWHs in Kolkata it was the responsibility of Social Welfare Directorate. Half-Yearly reports on the implementation of the scheme were to be sent to the Ministry of Women & Child Development, GoI, by the District Administration, with a copy to the State Government. Monitoring of management of the hostels on day to day basis, was to be done by the Hostel Management Committees (HMCs)<sup>100</sup>, which was supposed to send its recommendations and quarterly reports to the District Administration. The HMC was supposed to have a representative of the District Administration and was to meet once on a fortnightly basis or in case an issue arises for immediate resolution.

During the course of Audit the following was, however, observed:

- None of the Aistrict Administration monitored any of the WWHs under its jurisdiction during the entire period covered in Audit. Even the WWHs in Kolkata were not monitored by the Social Welfare Directorate. Many of them could not even identify the location of the hostels (seven WWHs were untraceable as discussed earlier in the report).
- No half-yearly reports on the implementation of the scheme were sent to the Ministry of Women & Child Development, GoI or to the State Government by the District Administrations during the entire period covered in Audit.

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<sup>98</sup> *Tikarhat WWH (Purba Bardhaman), AMC WWH, Sukanta Maidan (Paschim Bardhaman) and Sister Nivedita WWH, Durgapur (Paschim Bardhaman)*

<sup>99</sup> *Moyna Vivekananda Kanya Vidyapith*

<sup>100</sup> *Resident Superintendent, Official from District Administration/ District Social Welfare Office/ Probation Officer, Protection/ Rehabilitation Officer of the area, Two of the senior residents, Prominent social worker/ representative from prominent Organisation in that area.*

- No HMC was formed in any of the hostel. All the hostels were run by the executive body of the NGOs or by the local bodies without involvement of the District Administration in the monitoring and supervision of hostels.

#### **2.4.8.2 Violation of provision of the guidelines**

The guidelines also provided that in the event of any violation or breach of any provision of the scheme or the implementing agency/ hostel ceases to exist at any time or the hostel building is used for any other purpose, all assets created out of Government grant including the building shall revert to the Government of India. In addition to this, in case of any violation or breach of any provisions of the scheme by the civil society groups/ public trusts/ co-operatives/ corporate bodies, the State Government/ District Women's Welfare Committee may also initiate criminal proceedings by lodging an FIR against the defaulting implementing agency, and take strict legal action in order to recover the grant with a penal rate of interest as agreed in the bond furnished before the release of grant. Recovery of pending amount can also be made as if it were arrears of land revenue.

However, though district authorities could not locate seven WWHs sanctioned under the GOI scheme while three other WWHs were utilized for other purposes and six were closed/ non-functional (*as discussed in paragraph 2.4.4 and detailed in Appendix 2.4.1*), no action, whatsoever was taken by the Department/ district authorities against the concerned IAs as per provisions of the scheme guidelines. Moreover, the information was not forwarded to the Ministry through half yearly reports.

#### **2.4.8.3 Improper maintenance of rent database**

No standard/ criteria were fixed by the Housing Department in respect of collection of rents from boarders of its hostels. Rent charges were fixed separately for each hostel by the Department. Basis of fixation of rate was not produced to Audit though called for.

Review showed that there was no parity in the cost of the accommodation in the five functional WWHs under Housing Department, which varied from ₹ 500 *per* month for WWH Sahapur to ₹ 1,035 *per* month in WWH Ibrahimpur for similar type of accommodation. The rent once fixed, during the commencement of the hostels, were never revised with passage of time. Moreover, the rent was deposited online by the boarder through housing department portal in the respective receipt head of account. There was no system of monitoring of payment of rent and electricity charges by the boarders. The Department maintained a database showing the name of the boarder of a hostel and the month upto which the rent was paid by the boarder. However, amount paid by the boarder, period for which the amount was paid, instalments, if any, *etc.*, were not mentioned in the database. As such the correctness of the amount actually deposited by the boarders as rent could not be verified in audit. It was noticed that neither there was any system for issuing notice to the defaulting boarders for outstanding rent nor was any penalty imposed for delayed payment by boarders.

Audit scrutiny revealed, ₹ 15.51 lakh rent of which ₹ 10.05 lakh pertaining to Swabhara and Swyamsidha WWHs <sup>101</sup> remained outstanding from 198 boarders for three to 133 months as on 22 December 2020.

<sup>101</sup> Calculated only for boarders whose rents remained outstanding for more than three months.

#### ***2.4.8.4 Irregularity in payment of Electricity bill***

There is separate electricity connection for each room allotted to the boarder of the hostels under Housing Department. It was observed that the Department has also no control over the payment of electricity bill in time by the boarders. Due to non-maintenance of any system, period of electricity bill outstanding against each boarder could not be checked by the Department. Such lacunae in the system had resulted in a boarder of Sahapur WWH, Kolkata not clearing her outstanding electricity bills. She was evicted in March 2007. The room has been lying vacant since April 2007 owing to non-deposition of outstanding electricity dues for the room till date.

#### ***2.4.8.5 Absence of management structure for hostels under Housing Department***

The Housing Department devised no mechanism for ensuring management and monitoring of operations of the hostels under its control.

Consequently, the operation of the hostels remained grossly unmonitored which was exacerbated by hostel Superintendents being given charge of two or more functional hostels, no periodic review of eligibility of boarders, rent collection, etc.

Moreover, one WWH at Banmali Naskar Road, Kolkata among the five newly constructed hostels, was taken over by the local councilor for providing shelter to the local people during the super cyclone Amphan in May 2020. Even after the lapse of seven months (as of December 2020) the hostel has been in the possession of the local people.

Violating the scheme guidelines, neither the WCD&SW Department nor the District Administration monitor the functioning of the hostels under the scheme. Even the WWHs in Kolkata were not monitored by the Social Welfare Directorate. No half-yearly report on the implementation of the scheme was sent to the GoI during the entire period covered in audit.

Hostel Management Committee was not formed in any of the WWH in the State. Housing Department also have not devised any mechanism to ensure management and monitoring of operations of the hostels under its control.

Such lax monitoring facilitated a number of implementing agencies discontinuing hostel service/ using building for other purpose and even seven WWHs becoming untraceable. No penal action was taken by the WCD&SW Department against those IAs, though there were enabling clause in the Guidelines/ agreements.

### **2.4.9 Summary of conclusions**

Lack of effort was evident on the part of the WCD&SW Department in exercising monitoring on the functional status of the Working Women's Hostels set up under GoI scheme. This concern assumes significance in view of the fact that many of these WWHs were run by NGOs. Such laxity facilitated discontinuation of service by many implementing agencies rendering the hostel defunct. It was a matter of serious concern that whereabouts of as many as seven WWHs (run by NGOs) were not traceable. Non-submission of periodic report returns from District level functionaries led to the WCD&SW Department remaining unaware of the functional status of the hostels.

The WCD&SW Department neither assessed the demands for such hostels nor proposed any new WWHs. This led to no new Hostel being sanctioned under GoI scheme since 2002-03.

Even functioning of the running WWHs were marked by deficient maintenance, inadequate basic facilities including day care facilities for children of working mothers, lack of modern amenities, absence of specialized facilities for differently abled people, *etc.*, resulting in poor living conditions in many hostels under both the Departments.

This had factored behind low occupancy rate of the existing hostels, especially those under WCD&SW Department.

Even in the hostels run by Housing Department, the process of collection of rent and electricity charges calls for streamlining.

Evidently, the working women's hostels set up under GoI scheme and affiliated to WCD&SW Department fell substantially short in delivering the expected benefit among the targeted group. The aspect of providing accommodation to working women, therefore, needs a more prioritized focus of the Government.

Housing Department in reply (August 2021) to the above observations stated that action would be taken to plug the deficiencies pointed out in the para to make the hostels more congenial and comfortable for the boarders and to strengthen the monitoring mechanism. The completed hostels would be made functional shortly and action would be taken to vacate the encroached hostel. No reply was received from the WCD&SW Department till date.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

**SCHOOL EDUCATION, BACKWARD CLASSES WELFARE AND TRIBAL DEVELOPMENT DEPARTMENTS**

**2.5 Construction and Functioning of Hostels under School Education, Backward Classes Welfare and Tribal Development Departments**

**2.5.1 Introduction**

Hostels for accommodating children play a very important role in attaining the objective of enhancing the enrolment of children for education and reducing the number of dropouts from schools. School Education (SE), Backward Classes Welfare (BCW) and Tribal Development (TD) Departments constructed, ran and maintained different types of student hostels. The main aim of all the three departments is to provide opportunities to the children belonging to backward communities such as Schedules Castes (SCs), Scheduled Tribes (STs), Other Backward Classes (OBCs) and educationally backward communities to continue their education unhindered. The different hostel schemes being implemented by the three departments are detailed in **Table 2.5.1**.

**Table 2.5.1: Schemes run by three Departments**

Name of the Department	Schemes run by the Department (Total number <sup>102</sup> of hostels of each category in the State indicated in brackets)
<i>School Education Department</i>	<ul style="list-style-type: none"> <li>• Hostels attached to New Integrated Government Schools (NIGS) (35)</li> <li>• Girls' hostels attached to Govt. sponsored/ aided schools under Backward Regions Grant Fund in non-Left Wing Extremism areas (BRGF, non-LWE) (105)</li> <li>• Kasturba Gandhi Balika Vidyalaya (KGBV-Elementary) Girls' hostels (92) and</li> <li>• Rashtriya Madhyamik Shiksha Abhiyan (RMSA-KGBV) (Secondary) Girls' hostels (30)</li> </ul>
<i>Backward Classes Welfare Department</i>	<ul style="list-style-type: none"> <li>• Ashram Hostels (AH) for SCs (97)</li> <li>• Central Hostels (CH) for SCs (35)</li> <li>• Hostels constructed under Babu Jagjiban Ram Chhatrawas Yojana (BJRCY) (46)</li> <li>• OBC Hostels (10) and</li> <li>• School Attached Hostels (SAH) for SCs<sup>#</sup></li> </ul>
<i>Tribal Development Department</i>	<ul style="list-style-type: none"> <li>• Ashram Hostels (AH) for STs (221)</li> <li>• Central Hostels (CH) for STs (30)</li> <li>• Ekalabya Model Residential School (EMRS) Hostel (14)</li> <li>• Pandit Raghunath Murmu Abashik School (PRMAS) (18) and</li> <li>• School Attached Hostels (SAH) for STs<sup>#</sup>.</li> </ul>

Source: Annual Reports

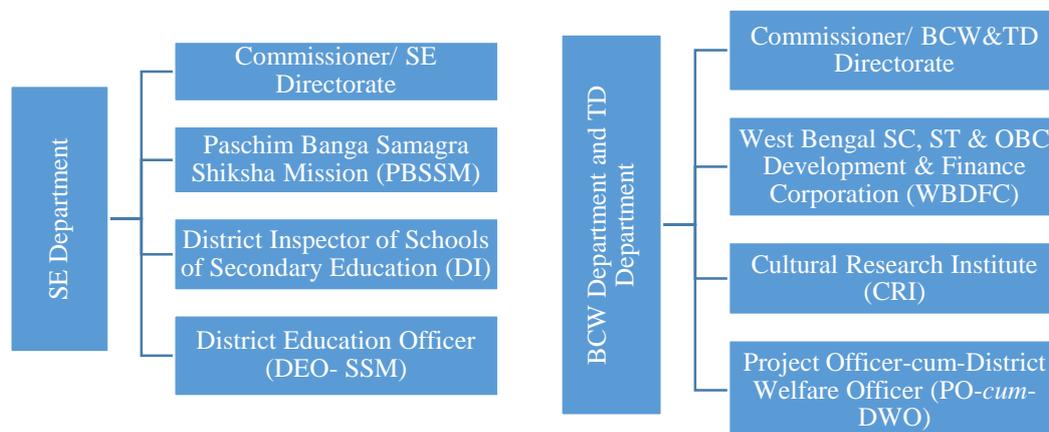
<sup>#</sup> there are total 1,396 School Attached Hostels (SAH) as per report of 2019-20 of Hostel Monitoring System (HMS) maintained by BCW and TD Departments. Neither of these two Departments could provide number of SAHs under its jurisdiction.

The Government also bears the monthly food charge at the rate of ₹ 1,500 per month (pm) {for NIGS hostels/ Girls' hostels (BRGF/ non-LWE)/ KGBV Girls' hostels} or ₹ 1,000 pm (Ashram/ BJRCY/ PRMAS/ Central hostels) per hosteller. A component of miscellaneous expenses (maintenance, electricity, medical, toiletries, etc.) at the rate of ₹ 258 to ₹ 421 pm. for 10 or 12 months or ₹ 1,500 per year (depending on the scheme) is also borne by the Government. In the case of BCW and TD Departments, these were paid directly to the hostellers through Direct Benefit Transfer (DBT) mode since 2016-17 for enabling them to meet hostel expenses. The SE Department, however, paid

<sup>102</sup> Including existing hostels and those newly constructed (irrespective of functional status)

these expenses to the School Management Committees running the hostels. As regards EMRS hostels, the TD Department paid at the rate of ₹ 61,500<sup>103</sup> per student *per annum* to the respective District Committee, Paschim Banga Adibasi Kalyan-o-Shiksha Parishad, which has been set up for running and management of EMRS hostels.

**Chart- 2.5.1: Hierarchy of the three departments**



### 2.5.1.1 Audit objective, criteria and scope

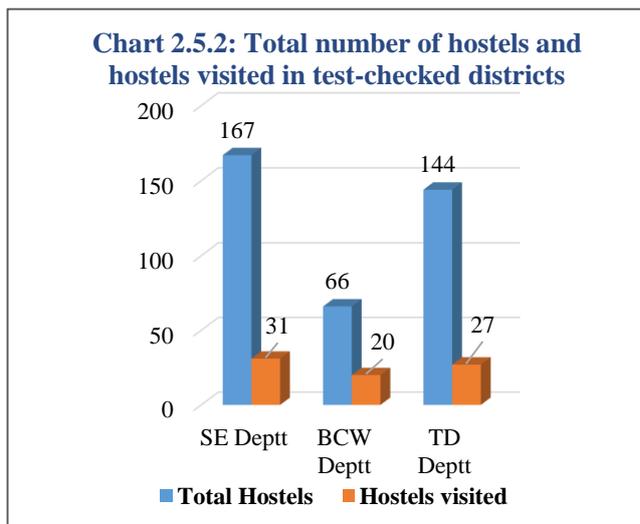
The Detailed Compliance Audit aimed to examine whether requirements of hostels had been assessed before taking up construction, construction work was completed in due adherence to plan and financial discipline, utilisation of the created hostels was optimal and in consonance with Departmental/ Government policies, rules, orders issued from time to time.

Apart from West Bengal Financial Rules, audit comments were framed after comparing various functional aspects with Operational Guidelines issued for management of hostels under each scheme and Regulatory guidelines for Hostels of Educational Institution for Children by National Commission for Protection of Child Rights (NCPCR).

There are altogether 733 students' hostels (SE Department- 262, BCW Department- 188 and TD Department- 283) in the State. Apart from these, there are 1,396 School Attached Hostels (SAH) as per report of 2019-20 of Hostel Monitoring System (HMS) maintained by BCW and TD Departments. Hostel grants for SC/ ST boarders of these SAHs were being funded by both BCW and TD Departments.

The DCA was conducted during November 2020 to September 2021 covering the period from 2015-16 to 2019-20 to examine construction and functioning of hostels in five districts (Bankura, Paschim Medinipur, Purulia, South 24 Parganas and Malda) selected through statistical sampling. Against the 377 existing hostels in selected five districts, Audit visited 78 hostels under three departments as depicted in **Chart 2.5.2**. Further, 29 SAHs and 14 additional non-functional hostels under BCW and TD Departments were also visited to scrutinise the reasons behind non-functioning of the hostels. Details

<sup>103</sup> Apart from food, toiletries, medical expenses, etc., it includes component of Salary of teaching and non-teaching staff



of department-wise, scheme wise hostels test-checked in five districts is shown in *Appendix 2.5.1*. Apart from collection of documents from concerned directorates and other related offices, Audit also conducted joint inspection of the hostels. Satisfaction survey was conducted on 256 boarders (SE-106, BCW-60 and TD-90) in five selected districts over telephone (18) or by reaching out to students (238) who resided nearby.

## Audit Findings

### 2.5.2 Assessment of demand among targeted population not undertaken

As per the guidelines, hostels were to be set up in places either

- having concentration of SC population of 20 *per cent* or more, or
- with inadequate hostel facilities for those students or
- in top performing Government Schools having no hostel, or
- blocks being identified as educationally backward<sup>104</sup>, or
- having no hostels in close vicinity of the educational institution for girl students.

It was revealed that none of the three departments had undertaken any facility survey to assess the requirement of new student hostels or assess the demands/proposals from targeted communities or prepared any broad goals/ targets for construction of new hostels. Instead of a structured approach, hostels were constructed only on the demand by School Authorities on case to case basis.

This approach often resulted in newly constructed hostels remaining non-starter or closed due to lack of demand among students. Apart from this, instances of were also noticed where some of the blocks in test-checked districts did not have adequate number of hostels in spite of fulfilling above criteria. All these observations are discussed in the subsequent paragraphs.

#### 2.5.2.1 Blocks with higher concentration of SC population not having hostels

The position of availability of Hostels under BCW Department in five test-checked districts has been detailed in *Appendix 2.5.2*. It is observed that in those five districts, the criteria for prioritising setting up of hostels were not strictly adhered to by the BCW Department in constructing hostels leading to uneven distribution of hostels. Out of total 107 Blocks in those five districts,

<sup>104</sup> As per GoI guidelines, KGBV hostels should be constructed in each Educationally Backward Blocks where the rural female literacy rate is below the national average and gender gap in literacy is more than the national average.

72 Blocks had SC population of more than 20 *per cent*. However, it was observed that out of those 72 Blocks, 45 Blocks<sup>105</sup> did not have any hostel under BCW Department. These 45 Blocks included 11 Blocks, where there was neither any BCW hostel nor any SAH.

In contrast, in nine blocks<sup>106</sup> of South 24 Parganas (seven) and Malda (two), there was higher concentration of hostels (SAH, BJRCY, CH and AH) ranging between 11 (Basanti block) and 28 (Sagar block).

This uneven distribution impeded the intended objective of the schemes.

### 2.5.2.2 Short sanction of Girls' hostel for educationally backward blocks

As per the guidelines of the RMSA-KGBV (Secondary) Girls' hostels scheme which is a component of Samagra Shiksha Abhiyan (SSA), a 100-bedded Girls' hostel was to be set up in each Educationally Backward Blocks (EBBs) in the country. In the State, this scheme was implemented, monitored and evaluated by the SE Department through Paschim Banga Samagra Shiksha Mission (PBSSM). It was observed that against the earmarked 87 EBBs, only 72 girls' hostels under the scheme were approved by GoI; of which construction of 30 hostels have been completed, *as discussed in details in paragraph 2.5.3.2*. However, neither the reasons for short sanction of 15 hostels under the scheme in the EBBs nor the steps taken to obtain the sanction of the hostels from GOI was stated by the Department.

### 2.5.2.3 Hostels remaining non-functional/ closed

Overall position of various types of hostels remaining non-functional/ closed were not forthcoming from records of all the Departments/ Directorates. However, out of records made available to audit as well as information furnished by the PO-cum-DWO of the test-checked districts, the following position emerged.

**Table 2.5.2: Overall functional status of running/ newly created hostels under different schemes run by three Departments (in test-checked districts)**

Name of the Department	Hostel schemes run by the Department	Total number of hostels <sup>107</sup> in the State	Number of hostels in test-checked districts	Number of non-functional/ closed hostels as seen from records of test-checked districts
<i>SE Department</i>	Hostels attached to NIGS	<b>35 pairs</b>	<b>22 pairs</b>	<b>12 pairs</b>
	Girls' hostels under BRGF for Non-LWE areas	<b>105</b>	<b>78</b>	<b>24</b>
	KGBV-Elementary girls' hostels	<b>92</b>	<b>48</b>	<b>Nil</b>
	RMSA-KGBV (Secondary) girls' hostels	<b>30</b>	<b>19</b>	<b>7</b>

<sup>105</sup> South 24 Parganas: 17 out of 26 blocks, Paschim Medinipur: eight out of 10 blocks, Purulia: four out of eight blocks, Bankura: 11 out of 21 blocks and Malda: five out of seven blocks

<sup>106</sup> South 24 Parganas: Sagar, Kakdwip, Patharpratima, Gosaba, Namkhana, Mathurapur-II & Basanti and Malda: Gazole & Bamangola

<sup>107</sup> Including existing hostels as well as those newly constructed irrespective of their functional status

Name of the Department	Hostel schemes run by the Department	Total number of hostels <sup>107</sup> in the State	Number of hostels in test-checked districts	Number of non-functional/ closed hostels as seen from records of test-checked districts
<i>BCW Department</i>	Ashram Hostels for SCs	97	37	3
	Central Hostels for SCs	35	8	NA
	Hostels constructed under BJRCY	46	18	3
	OBC Hostels	10	3	1
<i>TD Department</i>	Ashram Hostels for STs	221	118	8
	Central Hostels for STs	30	14	1
	EMRS Hostel	14	4	NA
	PRMAS	18	8	2

*Source: Records furnished by the Departments/ Directorates and PO-cum-DWO of test-checked districts*

Apart from these there are total 1,396 School Attached Hostels (SAH) as per Hostel Monitoring System (HMS) Report of 2019-20 in respect of BCW and TD Departments. Of the same, records of BCW and TD Directorates showed that a total of 272 SAHs were closed in the State as a whole. The reliability of the position was, however, doubtful as in four<sup>108</sup> test-checked districts alone, 241 SAHs (111 in Bankura, 26 in Paschim Medinipur, 94 in Purulia and 10 in Malda) were closed as per records furnished by the respective PO-cum-DWO.

It may be seen from the above table that

- A larger number of newly created NIGS hostels and Girls' hostels under BRGF for Non-LWE areas (both under SE Department) were yet to be operationalised for reasons as discussed later in the report;
- The KGBV hostels on the other hand showed a better functional status, as those were created and run as model hostels; and
- As regards BCW and TD Departments, the operational status of Ashram hostels was found to be satisfactory as those have been functioning for years.

The following reasons emerged from the available records at the Directorate as well as from discussion with hostel/ school authorities in course of inspection of hostels (including closed SAHs) behind such non-functioning and closure.

- Lack of interest among the students to stay; the situation may be viewed with the fact that as per newly adopted policy (2016) based on RTE Act 2009, the School Education Department started prioritising students residing within half a kilometre from the schools in urban areas (one kilometre in rural area) for direct admission in schools.
- Non-recruitment of cook, night guard, other supporting staff to operationalise new hostels.
- Problem in getting hostel charges from boarders, especially given the fact that both under BCW and TD Departments, maintenance charge of hostellers was paid to the students residing in hostels through DBT

<sup>108</sup> No closed hostel was found in the test-checked district of South 24 Parganas.

mode. Instances of the charge not being paid by the hostellers to the hostel authority were also noticed.

- Security concern with absence of boundary wall including instances of anti-social activities in the hostel premises.
- Poor building condition of old hostels and scarcity of necessary amenities making hostels unfit for living.

Thus, the above factors not only evidenced lack of demand among target groups especially for newly created ones, but also were indicative of deficient maintenance and active monitoring of the District authorities, as further discussed in the subsequent paragraphs.

#### 2.5.2.4 Hostels not operationalized for lack of demand

##### A. BCW Department

- Out of five test-checked districts, construction of hostels without assessment resulted in two BJRCY girls' hostel (in Purulia Municipality and Jhalda Block), one OBC CH in Purulia (Para Block) remaining non-functional for more than two to seven years.
- In another case, GoI approved (October 2016) one BJRCY Hostel for SC girls in Sonarpur block in South 24 Parganas after approval of alteration of site from Kheadaha High School at a cost of ₹ 2 crore. The building was handed over to the PO-cum-DWO in November 2018 after incurring the entire amount. But the hostel is yet to be made functional due to the distance of nearest post matric school and college (five and 10 kilometres respectively). Six employees<sup>109</sup> were engaged since August 2019 and ₹ 6.44 lakh was incurred upto March 2021 toward their remuneration which proved unfruitful.

**B. TD Department:** Hostels were constructed only on the demand of School Authority on case to case basis. An approval (January 2011) for a 100-bedded Central Hostel for ST girls at Ramnagar High School, Purulia was accorded on the proposal of the Headmaster of the school with the reason that there were 12 villages around Ramnagar with high percentage of tribal population. Also, as most of the tribal community had to go to other districts twice or thrice in a year for work as labourer, they had to take their children along with them and to avoid the situation, construction of hostel was proposed. The project was completed in 2014 at a cost of ₹ 1.01 crore. Four hostel staff were engaged by the district authorities and the remuneration of the four persons since 2016 was borne by the PO-cum-DWO, Purulia.

However, the hostel remained unutilized for almost seven years till date of audit (March 2021). In reply, the district authority stated that no student from targeted group responded to advertisement published each year to invite application for admission. The reply is not acceptable as advertisement in newspaper may not be an effective way to attract the attention of the targeted parents and to convince them of the benefits of hostel living. This further underlined the need for independent assessment of demand through direct interactions with target

<sup>109</sup> Superintendent, Matron, Cook, Helper Karmabandhu and Night Guard

groups, rather than going ahead with construction merely on the proposal of the Principal of a school.

Thus, there were deficiencies in the process of assessment of demand for students' hostels among the target groups by all three departments. The same was compounded by issues like non-deployment of staff to operationalize newly created hostels, admission of students nearer to their residences, poor condition of many old hostel buildings and even instances of non-payment of hostel charge by the students who are paid maintenance cost through DBT. Instances of hostels being constructed in places where there was lesser or no demand for such hostels, were also noticed. On the other hand, places where the hostels could have been utilized remained uncovered. Even the functional hostels were found to be running with low occupancy as discussed later in the report (*vide paragraph 2.5.6*)

***Recommendation:***

- ***An action plan needs to be undertaken in a coordinated manner by assessing the requirement of hostel through direct interactions and counselling with target groups so that actual demand for such hostels is assessed realistically.***

### **2.5.3 Construction activities of hostels**

For achieving the intended objectives of various schemes of setting up of new hostels, timely completion of construction works with due adherence to schematic requirements was crucial. Audit attempted to examine the level of compliance to scheme guidelines and other tenets of financial discipline in hostel construction works in test-checked districts and attempted to assess whether the buildings were put to effective use. The irregularities noticed during audit are detailed in the succeeding paragraphs.

#### ***2.5.3.1 Deviation from guidelines or from approved plan***

**(i) Hostels constructed with lesser capacity:** For construction of 100-bedded Girls' hostel under RMSA-KGBV (Secondary), GoI sanctioned (2009-10) a non-recurring grant of ₹ 69.75 crore for 62 hostels in favour of SE Department in different districts of the State. As the State Government intimated GoI regarding the fulfilment of the pre-conditions (entering into agreement with all the Managing Committees of the schools and confirming availability of land) only in October 2012, the first tranche of fund of ₹ 9.69 crore was released by GoI in 2013-14. However, before construction of the hostels, PWD schedule of rates was revised in 2014-15 escalating the cost of construction substantially. Though additional funds were to be provided by the State Government, no such additional funds were released. Instead, the capacities of the hostels were scaled down to accommodate the expenditure within the sanctioned amount. Only 30 hostels could be completed and handed over by the executing agencies to the respective school authority between July 2016 and November 2019. Of which, 23 hostels were made functional between 2018-19 and 2019-20 in eight districts with reduced intake capacity (44 to 75 against the targeted capacity of 100). On scrutiny of available records, Audit observed that the progress of construction of hostels was stalled mainly due to inadequate area of land for construction of hostels.

**(ii) Deviation from approved plan:** In Paschim Medinipur a G+2, 100-bedded hostel for SC girls under BJRCY scheme for Gopinathpur High School was sanctioned (February 2011) at a cost of ₹ 63.74 lakh. The hostel was inaugurated in October 2015. Inspection of the hostel by Audit in February 2021 revealed that the hostel was constructed upto 1<sup>st</sup> Floor only (*i.e.*, G+1). The reasons for non-completion of the hostel as per Administrative Approval and Expenditure Sanction (AA&ES), though called for, was not intimated to Audit. As a result the hostel is functioning with far less than the sanctioned capacity. The hostel had accommodated 57 students (average occupancy being 49) before the closure owing to Covid pandemic. Records showed that before inauguration of the hostel, the PO-cum-DWO inspected the building in April 2015 and reported to the BCW Department that 50 students could only be accommodated in the hostel in place of 100. However, no further records were forthcoming showing any further pursuance or action by the Department in this matter.

### 2.5.3.2 Construction of hostels under various schemes

#### A. SE Department

**(i) RMSA-KGBV hostels in Malda district:** GoI approved construction of 11 RMSA- KGBV (Secondary) Girls' hostels in 2009-10 in the district of Malda at a cost of ₹ 1.28 crore (GoI share- ₹ 1.11 crore and State share- ₹ 16.27 lakh) for each hostel. Against the sanctioned cost, GoI released ₹ 5.57 crore to the State Government in 2013-14. Scrutiny in audit revealed the following:

- As per the Operational Guidelines for running RMSA-KGBV (Secondary) Girls' hostel, one hostel with the capacity of 100 girl students in each EBB should be constructed within the adjacent area of KGBV Schools so that the students passing out of the KGBV (Elementary) would be given opportunity to continue their studies.
- Against the 11 RMSA-KGBV (Secondary) hostels, construction of only one Girls' Hostel at Anupnagar KFJ Vidyabhawan was completed (February, 2018) and was functioning.
- For construction of remaining 10 RMSA-KGBV (Secondary) hostels, ₹ 5.57 crore was released (February 2016) to PWD (Social Sector), Malda. It was observed that PWD (SS) could not start the construction work as the area of land was not sufficient<sup>110</sup> as per Guidelines of GoI and they refunded (December 2018) the amount to DM, Malda. Ultimately, the works for construction of the 10 hostels were assigned (December 2018) to West Bengal Agro Industries Corporation Limited (WBAIC) and in turn they issued (February 2019) the work order to the contractors. As per the terms of agreement, the work was scheduled to be completed by June 2019.

Audit observed that none of the hostels were completed till July 2021. The WBAIC stated (April 2021) that the work could not be completed due to non-receipt of second instalment of funds of ₹ 5.57 crore. They also stated that construction work of one RMSA-KGBV hostel at Kaliachak-III block in Birnagar High School could not be started due to site dispute. District Education Officer (DEO)-SSM, Malda, in reply

<sup>110</sup> As against the required 11,650 sq ft, land ranging between 3,242 sq ft and 7,200 sq ft only were available in 10 sites for construction of the hostels.

stated that requisition for balance fund was sent (February 2021) to SPO-PBSSM but no fund was received from that office till date of audit.

**(ii) KGBV (Elementary) Girls' hostel:** The State Project Director, PBSSM under the SE Department allotted (February 2018) ₹ 71.50 lakh for construction of KGBV (Elementary) girls' hostel for SC, ST, OBC, Minority community and BPL category students in Islampur Urdu Medium Girls High School, Uttar Dinajpur. The work was awarded to the WBAIC and as per agreement (August 2019) the construction of the hostel was to be completed by March 2020. It was observed in audit that only 85 per cent of the work could be completed as of August 2021 and the hostel, with 32 enrolled girl-hostellers, was running in a rented building with rent of Rupees four lakh per annum. The reasons for delay though called for were not furnished to Audit.

**(iii) New Integrated Government Schools (NIGS):** For construction of NIGS with 40 pairs of hostels (both boys and girls), GoI sanctioned (2011-12) ₹ 420.64 crore for 11 backward districts<sup>111</sup> of the State. The sanctioned amount for NIGS hostels was ₹ 94.40 crore *i.e.*, cost of each unit of hostel was ₹ 1.18 crore, target date of completion being December 2014. Scrutiny in audit revealed the following observations:

- Construction of 35 pairs out of 40 pairs of hostels were completed between November 2014 and October 2017 after a delay ranging between four and 39 months and five pairs of hostels could not be completed.
- Out of the five pairs of incomplete hostels, work of one hostel in Jugivita (Rajganj block) of Jalpaiguri district was discontinued from October 2016 due to Court case/ litigation. Likewise, construction of one hostel in Jhalda-I block of Purulia district was discontinued from February 2018. The reason for discontinuation of the work was not intimated to Audit. In case of NIGS hostels in Kakdwip (South 24 Parganas) the construction work of the hostels was lying incomplete due to lack of fund.



*Pic 2.5.1: No boundary wall in Girls' Hostel (GH) of Khasjantal NIGS, Paschim Medinipur*

- The reasons for delay in completion of rest of the two (Jhalda- II and Bagmundi block in Purulia district) hostels was termination of contract (April 2017) due to non-completion of work within the stipulated period. The incomplete works could not be finished as of August 2021.

The status of completed NIGS hostels are discussed later in this report *vide paragraph 2.5.4.1 (i)*.

## **B. BCW Department**

**(i) Hostels for OBC students in Malda yet to start functioning:** To protect the dropout rate of the post matric students, GoI sanctioned (between March and June 2016) for construction of two 100-bedded hostels for OBC girls and OBC boys in Gazole and Ratua- I blocks of Malda district respectively. According to

<sup>111</sup> Purulia-eight, Birbhum-one, Bankura-seven, Paschim Medinipur-11, Purba Medinipur-one, Murshidabad-one, Malda-one, Uttar Dinajpur-one, Dakshin Dinajpur-one, Jalpaiguri-one and South 24 Parganas-seven

the scheme guidelines, the construction work should be completed within 18 months from the date of award of work order or within 24 months from release of 1<sup>st</sup> instalment, whichever is earlier. Scrutiny of records revealed that both the Girls' and Boys' hostels were awarded to the contractor after a delay of 15 and 17 months respectively.

- OBC Girls' hostel was completed and handed over to the PO-cum-DWO Malda in May 2020, *i.e.*, after two years from the scheduled date of completion (April 2018) after incurring an expenditure of ₹ 267.01 lakh. The hostel, however, could not be made functional as of September 2021.
- OBC Boys' hostel has been completed (September 2020) at a cost of ₹ 288.33 lakh, but the hostel was not handed over to the PO-cum-DWO Malda even after more than three years from the scheduled date of completion (October 2018). The reasons for delay in handing over was not on record.

Thus, non-adherence of scheme guidelines in respect of timeline to be followed for construction for both the hostels resulted in failure of the authority to ensure implementation of the objective of preventing drop-out rate of students.

**(ii) Failure in construction of hostel by availing GoI grant:** GoI sanctioned (August 2013) Rupees two crore for construction of a 100-bedded SC Girls' hostel under BJRCY scheme in Nimpith Ashram Sarada Vidyamandir, South 24 Parganas under the BCW Department and released (September 2013) ₹ 66.67 lakh (1<sup>st</sup> instalment). Zilla Parishad, South 24 Parganas being the executing agency issued (December 2013) the work order to the contractor for the said work. The Ashram Authority, however, did not allow the contractor in their premises as they wanted to execute the construction work on their own. In September 2014, DM, South 24 Parganas proposed the Department for shifting of construction of the hostel in Satal Kalsa High School in Falta Block of the district as the work order had already been issued. Thereafter several communications were made between the BCW Department and GoI for approval of the modified proposal, which is still pending till the date of audit (August 2021).

It was observed in audit that the school authority at Falta was also unwilling for construction of BJRCY Hostel. The PO-cum-DWO, South 24 Parganas utilised the funds by adjusting second instalment to be received from GoI for other BJRCY hostel. Thus, failure in managing the situation on the part of the District Administration, a 100-bedded SC Girls' hostel could not be set up by utilising the GoI grant.

### C. TD Department

**Ashram Hostels, School Attached Hostels and Central Hostels for ST students:** The Department had taken up construction of 28 Hostels (Bankura- six, Purulia- 13, Paschim Medinipur- seven and Malda- two) under different schemes during the period covered in audit. It was observed in audit that 16 (Bankura- five, Purulia- six and Paschim Medinipur- five) out of 28 hostels had been completed. Work order in respect of 11 hostels were issued between November 2015 and November 2019. The hostels, however, could not be completed as of August 2021 even after passage of 15 to 63 months from the scheduled dates of completion (between May 2016 and May 2020) due to shortage of funds, covid situation, *etc.*

Students of Pindrui Kadambini Indranarayan Vidyaniketan (a School attached Hostel, included in the 11 hostels) under Pingla Block of Paschim Medinipur district were compelled to reside in the classroom of the school since 1990 in absence of any hostel building.

In another case, funds of ₹ 1.50 crore was allotted (January 2018) for construction of a 50-bedded CH in old Malda to PO-cum-DWO, Malda. The PO-cum-DWO entrusted the work to PWD in July 2019. Since the work was not commenced upto September 2020, TD Department cancelling the earlier order, entrusted (October 2020) the work to 'West Bengal Agro Industries Corporation Ltd.' (WBAIC). The work order was issued (September 2021) by WBAIC at a cost of ₹ 142.69 lakh with the stipulated date of completion by August 2022. Thus, lackadaisical approach of PO cum DWO, Malda, the project work is yet to commence even after lapse of three and half years.

Thus, in the above-mentioned instances, out of total 123 hostels undertaken for construction under various schemes, 89 were completed, while construction of 34 hostels either remained incomplete or work did not commence. Factors attributable to such delay included land dispute/ litigation, lack of funds, premature termination of contract, delayed issue of work order and resistance from the school authorities. This resulted in non-percolation of hostel facilities to students of those areas. However, many of the newly completed hostels remained unused for various reasons as discussed in the subsequent paragraphs.

#### **2.5.4 Utilisation of Constructed hostels**

##### **2.5.4.1 Hostels remaining non-starter for administrative reasons**

###### **A. SE Department**

(i) **New Integrated Government Schools (NIGS):** As indicated earlier in *paragraph 2.5.3.2.A (iii)*, construction of 35 pairs of NIGS hostels (both boys and girls) out of 40 pairs taken up were completed between November 2014 and October 2017 with a sanctioned cost of ₹ 1.18 crore per hostel.

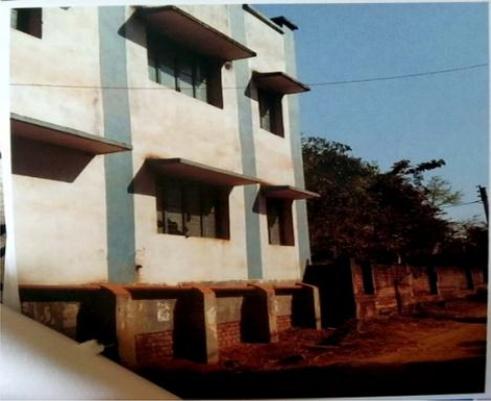
Out of these 35 completed pairs of NIGS hostels, 17 pairs of hostels (sanctioned cost ₹ 40.12 crore) (*Appendix 2.5.3*) could not be made functional even after handing over the construction for three to six years. The reasons for the hostels remaining non-functional were attributed to non-engagement of staff (warden, cook), absence of electric connection, no boundary wall, absence of security guard in girls' hostel, absence of water sources, etc.

(ii) GoI sanctioned (December 2011) ₹ 100.77 crore for construction of 105 Girls' hostels under the BRGF projects (Non-LWE) in 11 backward districts<sup>112</sup> of the State. The SE Department, engaged (June 2012) Public Works (CB) Directorate and HRBC as the Consulting Executing Agency for construction of 52 and 53 hostels respectively and all the hostels were completed within 2017-18. Scrutiny of records revealed that 38 hostels (sanctioned cost: ₹ 36.47 crore) were lying non-functional for more than three to seven years mainly due to non-engagement of staff for the hostels and security guard and the entire expenditure towards construction of hostels became unfruitful.

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<sup>112</sup> Purulia-15, Birbhum-three, Bankura-15, Paschim Medinipur-50, Purba Medinipur-three, Murshidabad-three, Malda-three, Uttar Dinajpur-three, Dakshin Dinajpur-three, Jalpaiguri-three and South 24 Parganas-four

In five test-checked districts 24 such hostels (South 24 Parganas-three, Bankura-six, Malda-three, Purulia-eight and Paschim Medinipur-four) remained non-functional. Though the hostels in South 24 Parganas and Bankura districts were completed and handed over within 2014-15, no staff including security guard was engaged. The grant of ₹ 3.02 lakh received by the non-functional Girls' hostels in South 24 Parganas for maintenance charges of hostellers remained unutilised in the bank account of the school since 2018-19.



*Pic 2.5.2: No Boundary Wall on the road side and broken window of GH in Jara Jaganmohini Balika Vidyalaya (High) in Paschim Medinipur*

Similarly, five hostels in Purulia district, which were handed over to the concerned school authority between June 2015 and January 2016 were lying non-functional due to non-engagement of staff including hostel Superintendent, no permanent source of water supply, no separate boundary wall for the girls' hostel, lack of demand, etc.

### B. BCW Department

**(i) OBC Hostel for post matric girls:** During joint physical verification (April 2021), it was observed that the OBC Hostel (Dubra OBC Hostel in Para Block) for post matric girl students in Purulia district though inaugurated in September 2013, remained non-functional even after procurement (March 2014)

of furniture for the hostel and appointment (February 2014) of five support staff to run the hostel. Further, though two adjacent schools were located nearby the hostel, there was no college within the radius of 15 kilometres. As a result, the building constructed at a cost of ₹ 57.22 lakh and furniture and utensils procured at a cost of ₹ 1.87 lakh remained idle due to lack of demand from the students. In addition, ₹ 21.03 lakh was also spent (upto June 2021) towards wages of support staff of the non-functional hostel. The chances of utilisation of the hostel (involving total cost of ₹ 80.12 lakh) in near future is also bleak.

### C. TD Department

**(i) PRMAS Hostels:** Two hostels (PRMAS – boys and girls) at Talberia in Purulia district for class V to XII to improve educational standard of the predominantly ST students were completed (at a cost of ₹ 3.22 crore) and handed over (2017) to the school authority. On joint physical verification by the school authority and Audit team, it was noticed that parts of doors and building walls were badly affected due to lying idle for long time. Further, materials used for plumbing and sanitation were also found damaged in both hostels. In reply the PO-cum-DWO stated that due to non-engagement of hostel staff the two hostels remained non-functional till date.

**(ii) Ashram Hostels:** One 50-bedded Ashram Hostel building for ST Boys attached to Garaphusra High School (H.S.), Purulia-I constructed at a cost of ₹ 42.16 lakh was

handed over to the authority in May 2017. Physical verification revealed that the hostel could not be made functional till date. In reply, the



*Pic 2.5.3: Badly affected door in PRMAS hostel, Talberia, Purulia*

PO-cum-DWO stated that the school authority had not sent any proposal for appointment of hostel staff.

- (iii) Ayodhya Hills Top Hostel for ST Girls at Baghmundi block was constructed at a cost of ₹ 48.07 lakh. The hostel building was completed in 2017 but no boundary wall was constructed till date of audit. The hostel was not made functional due to non-engagement of hostel staff as replied by the PO-cum-DWO, Purulia.

**2.5.4.2 Non engagement of hostel staff even after creation of post and advertisement for recruitment**

**A. BCW Department:** GoI approved (September 2015) a 100-bedded Girls' hostel under BJRCY Scheme at Jagannath Kishore College, Ketica, Purulia Municipality at a cost of Rupees three crore. BCW Department sub-allotted (November 2015) the entire amount in favour of DM, Purulia. The hostel building was handed over in September 2018. PO-cum-DWO, Purulia published (June 2018) an advertisement for contractual appointment of Superintendent and Matron. However, despite receipt of 105 and 88 applications for the post of Superintendent and Matron respectively, no appointment was made as of August 2021. As a result, the hostel is still non-functional even after expenditure of ₹ 2.74 crore.

**B. TD Department:** PRMAS at Baghmundi in Purulia district and PRMAS at Chatri in Bankura district with capacity of 640 boarders (Each PRMAS is having one hostel for 320 boys and one hostel for 320 girls) were handed over in 2017 and 2011 respectively to the TD Department (cost of construction not available). The department had created seven posts<sup>113</sup> on contractual basis in March 2018 after obtaining necessary approval from the Commissioner, BCW & TD Directorate.

Audit observed that the PO-cum-DWOs, Bankura and Purulia, being the appointing authority, had not taken any action for engagement of staff in four hostels. The school authorities had somehow managed to run the hostels by engaging local people by providing meagre wages. Even after lapse of more than three years, those hostels were deprived of getting real status of AH due to non-engagement of staff. Shortage of hostel staff especially in PRMAS where strength of students at large remains a matter of serious concern. Further, such shortage of hostel staff also violated the NCPCR guidelines.

Lack of planning and coordinated action among the various stakeholders for implementation of the projects, resulted in many hostels remaining incomplete or completed with reduced capacity. Inability of the district authorities to provide safe or secured accommodation or engage staff for running of many completed hostels led to those hostels remaining non-functional or functional with low occupancy rate. Lack of initiative and coordination among two departments on operation of two completed Residential Schools led to the same being not taken over from the construction agency.

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<sup>113</sup> 1. Superintendent (two- boys and girls separately), 2. Caretaker (One for boys), 3. Matron (one for girls), 4. Cook (two- boys and girls separately), 5. Helper (two- boys and girls separately), 6. Darwan-cum Night Guard (two- boys and girls separately) and 7. Karmabandhu (two- boys and girls separately)

The above instances showed that 70 hostels (involving total available actual cost/ sanctioned cost of ₹ 166.16 crore) under three Departments remained non-starter for years together. Such situation was attributable to factors mostly of administrative in nature (*e.g.*, non-deployment of staff, absence of electricity connections, absence of amenities, security issues, *etc.*) indicating lack of active monitoring of the district level functionaries, while instances of planning deficiencies (*e.g.*, construction of post matric hostels with no colleges nearby) were also noticed.

Moreover, in case of five more hostels (one involving sanctioned cost of ₹ 3 crore, while cost is not available for other two pairs), no staff were posted even after sanction of posts. Non-functioning of those hostels defeated the basic objective of providing a safe and secure educational environment to the children of the targeted group.

**Recommendation:**

- *Initiative should be taken to complete the incomplete projects without further delay and to utilise the infrastructure already created by identifying the bottlenecks.*

### 2.5.5 Non-finalisation of policy of running the BR Ambedkar Residential Schools

The State Government decided (2012-13) for setting up of five International Standard English Medium School (BR Ambedkar Residential Schools) for the benefit of SC/ ST/ OBC students in five districts<sup>114</sup> of the State. It was decided (April 2013) that the BCW Department would construct the infrastructure of these schools and SE Department would look after the functioning of the school. All recurring expenditure for running those schools would also be borne by the SE Department. At least 70 *per cent* students should be from SC community and remaining 30 *per cent* should be enrolled from ST/ OBC/ General category. The students should preferably be from BPL category.

Out of the five proposed projects under the scheme, two projects, one in Bagda in North 24 Parganas and another in Banarhat, Jalpaiguri were taken up (2015-16) for construction by the BCW Department. WBDFC was entrusted by the Department for implementing the project which in turn engaged (February 2016) the Westinghouse Saxby Farmer Ltd. (agency) for execution of two girls' residential schools.

It was observed in audit that both the residential schools had been completed (Banerhat in June 2019 and Bagda in January 2020) by the agency and ₹19.50 crore out of the estimated cost of ₹ 24.67 crore was paid to the agency upto December 2020. The agency had requested WBDFC to take over the completed site and WBDFC had requested the Department to finalise the plan to operationalise the residential schools. However, BCW Department did not take over the hostel buildings and SE Department also did not take any initiative to run the residential schools in absence of proper plan for management and operation.

<sup>114</sup> (i) Purulia-I Block, Purulia (Boys), (ii) Bagdah, North 24 Parganas (Girls), (iii) Ratanmala, PO-Kaldighi, Dakshin Dinajpur (Boys), (iv) Banarhat, Jalpaiguri (Girls) and (v) Suri, Birbhum (Girls).

Thus, lack of co-ordination among the departments and deficient initiative led to non-finalisation of the modalities of running the two completed schools under BR Ambedkar Residential Schools project which ultimately deprived the targeted students from its intended benefits.

### **2.5.6 Under-utilisation of sanctioned capacity of hostels**

Low occupancy in comparison to the intake capacity of hostels was noticed during scrutiny of records of five test-checked districts as mentioned below:

#### **A. SE Department**

In two out of 41 hostels in five selected districts, hostels were running with far below the sanctioned strength. In a 50-bedded Girls' hostel (BRGF, Non-LWE) at Khari Gunasindhu Balika Vidyapith in Mathurapur-II block of South 24 Parganas (handed over in September 2014) the occupancy (18 boarders) was below the intake capacity (36 *per cent*). Reason for low occupancy was attributed to operationalisation of the hostel in recent year (November 2019).

Similarly, in case of 50-bedded Girls' hostel (BRGF, Non-LWE) with Srma Balika Vidyalaya High School (36 boarders) in Garhbeta block of Paschim Medinipur (handed over in June 2014) the occupancy was 72 *per cent*. Reason for low occupancy of the hostel was attributed to un-willingness of the students and guardians as the hostel was adjacent to jungle, non-availability of hostel staff (cook, night guard, *etc.*).

In both the above cases, the School authorities stated that the hostels could not be operationalised for almost five years since handing over due to non-engagement of hostel staff; thereafter, the hostels could be utilised from April 2019 and November 2019 by engaging Self Help Group with only a partial capacity of students.

#### **B. BCW Department**

Scrutiny of records of seven out of 30 hostels in five selected districts revealed that the rate of occupancy of the hostels were far below the sanctioned strength. The rate of occupancy of hostels ranged between seven *per cent* in BJRCY girls' hostel, Kakdwip and 64 *per cent* in CH, Diamond Harbour in South 24 Parganas district. In respect of Narajole CH for SC boys, Daspur block, Paschim Medinipur, percentage of occupancy of hostellers showed a decreasing trend from 80 *per cent* in 2015-16 to 42 *per cent* in 2018-19. No records relating to initiatives to improve the occupancy rate of the hostellers was found to have been maintained by the hostel authorities.

#### **C. TD Department**

Similarly, low occupancy was noticed in seven out of 36 hostels in five selected districts. As against the sanctioned capacity, the occupancy rate<sup>115</sup> was between 13 *per cent* and 83 *per cent* in those hostels.

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<sup>115</sup> PRMAS Boys' Hostel: Bagmundi, Purulia - 27 to 37 *per cent*; PRMAS Girls' Hostel: Bagmundi, Purulia - 44 to 80 *per cent*; EMRS Girls' Hostel: Purulia - 67 to 83 *per cent*; PRMAS Boys' Hostel: Nayabsat, Paschim Medinipur - 63 to 73 *per cent*; PRMAS Girls' Hostel: Nayabsat, Paschim Medinipur - 63 to 83 *per cent*; Pakuahat Central Hostel: Malda - 69 to 75 *per cent* and Badnagra High School attached Hostel, Malda- 13 to 32 *per cent*.

### 2.5.7 Over crowding of boarders

In test-checked PRMAS Girls' hostel in Raipur Block, Bankura (under TD Department) district, it was observed that as against the sanctioned capacity of 320 students, the occupancy ranged between 421 and 477 during the period covered under audit. As such, 31 to 49 *per cent* boarders in excess of sanctioned capacity were residing in the hostel. As a result, quality accommodation could not be extended to the hostellers.

### 2.5.8 Hostels buildings being utilised for other purpose

(A) Construction of Bagdiha High School Boys Hostel under BJRCY scheme for Post-Matric level was approved by GoI in January 2012 at an estimated cost of ₹ 1.99 crore. The hostel became functional from June 2015.

During joint physical verification of the hostel in August 2021, it was noticed that the hostel had been running mainly with pre-matric students since inception and it was revealed that the BJRCY hostel building was in the vicinity of an already existing boys' AH. After inauguration of the newly constructed BJRCY hostel, hostellers of the AH were unauthorisedly shifted to the new hostel. As a result, the AH became non-functional since January 2017.

Besides, the new BJRCY hostel meant for post matric SC boys students could not be utilised for the purpose for which it was constructed as there was no Higher Secondary School or College in nearby area. Thus, chances of accommodating post matric boarders in the said BJRCY hostel became very remote.



*Pic 2.5.4: Acchuram Memorial College in Jhalda, Purulia used for office of the SDO and Sub-Divisional Land and Land Reforms Officer*

(B) A 100-bedded BJRCY Hostel for SC Girls in Acchuram Memorial College, in Jhalda, Purulia was sanctioned in 2011-12. The hostel was constructed at a cost of Rupees two crore and was completed by the executing agency in September 2014. During physical inspection of the hostel in April 2021, it was observed that Office of the Sub-Divisional Officer, Jhalda and Office of the Sub-Divisional Land & Land Reforms Officer, Jhalda had been accommodated in BJRCY hostel. The Commissioner, BCW Department in a correspondence to DM, Purulia stated (August 2017) that the hostel building being used as a makeshift arrangement, should be utilized for the purpose for which it was constructed by September 2017. However, even after a lapse of four years, the hostel was still being used by SDO and SDL&LRO, Jhalda.

Reasons for utilization of hostel buildings for non-intended purposes were not stated by the PO-cum-DWO, BCW, Bankura and Purulia districts (September 2021).

### 2.5.9 Quality, safety & security of accommodation in the hostels

As per the guidelines, the Department and the district authorities were to maintain hostel-wise comprehensive database for boarders. Periodical monitoring and inspection of the hostels were to be carried out by the State level

as well as district level officers. Hostel Management Committees were to be formed to ensure safe, secure and appropriate environment for development of children in the hostel. There should be mechanism to address the issues of complaints and grievances and verification protocol in recruitment of staff of hostels. Issues of awareness generation in respect of child safety were also needed to be addressed.

Audit team visited 107 hostels<sup>116</sup> in five districts and the above criteria were assessed. A beneficiary survey of 256 boarders was also conducted over telephone or by reaching out to students who resided near the hostel during visit. The quality of accommodation was also verified against certain criteria stipulated in NCPCR guidelines. Several deficiencies surfaced during the process, as discussed in the succeeding paragraphs.

### **2.5.9.1 Quality accommodation to the hostellers**

**(i) Shortage of manpower:** In terms of Regulation 13 (1) of NCPCR Guidelines, the hostel should maintain adequate number of staff to manage the hostel. It was also stipulated in the Regulation 13 (2) that hostel should engage a Superintendent to supervise the activities of the hostellers. Regulation 13 (5) also stipulated that there must be Superintendent, warden, cook and security guard in the hostel. During visit to hostels in five test-checked districts, Audit observed the non-availability of staff in hostels which is shown in **Table 2.5.3**.

**Table 2.5.3: Shortage of staff**

Sl. No.	Name of the Department	No of Hostels visited	Shortage of staff				
			Superintendent	Warden	Cook	House Keeper	Security Guard
1	SE	41	20	25	12	20	20
2	BCW	30	6	25	1	15	14
3	TD	36	7	26	6	20	23
<b>Total</b>		<b>107</b>	<b>33 (31%)</b>	<b>76 (71%)</b>	<b>19 (18%)</b>	<b>55 (51%)</b>	<b>57 (53%)</b>

*Source: Data collected from hostel authorities in five test-checked districts*

As indicated above, hostels were operated without the requisite number of staff under various categories to ensure efficient management. More than half of the test-checked hostels were found to be functioning without Warden, House Keeping staff and Security Guard.

**(ii) Sanitation and Hygiene Facilities:** In terms of Regulation 17 (3) of NCPCR Guidelines, every hostel should have safe drinking water, protection from mosquitoes by providing mosquito nets or repellents and annual pest control facility. Further, as per Regulation 17 (3) (vii) and (viii) of NCPCR Guidelines, there should be one toilet for seven children and one bathroom for ten children in each hostel.

It was observed in audit that out of the test-checked hostels,

- Fifty-one hostels (48 per cent) did not have safe drinking water,
- Mosquito nets were not provided in 21 hostels (20 per cent),
- No pest control facility was available in 91 hostels (85 per cent).

<sup>116</sup> SE: 31, BCW: 20, TD: 27 and SAH: 29

Further, during physical verification of test-checked hostels, insufficient number of bathrooms and toilets were noticed in 37 per cent and 56 per cent hostels respectively as detailed in the table below.

**Table 2.5.4: Availability of bathrooms and toilets in hostel**

Department	Total no of hostels visited	No. of hostels with insufficient		Range of sharing by no. of hostellers		No. of hostels	
		Bathrooms	Toilets	Bathroom	Toilet	Bathroom not available	Toilet not available
BCW	30	9	13	18 to 52	09 to 73	4	2
TD	36	19	27	12 to 92	08 to 76	8	4
SED	41	12	20	11 to 51	08 to 51	3	1
<b>Total</b>	<b>107</b>	<b>40 (37 per cent)</b>	<b>60 (56 per cent)</b>	<b>11 to 92</b>	<b>08 to 76</b>	<b>15</b>	<b>7</b>

Source: Data collected from hostel authorities in five test-checked districts

In TD Department, instances of each bathroom and toilet being shared was very high. In Nimpith Ramkrishna Ashram type High School Hostel in South 24 Parganas, 92 boarders shared one bathroom; while 76 boarders used only one toilet in PRMAS Girls Ashram Type Hostel, Chatri in Bankura. It was further observed that 15 hostels did not have any bathroom and seven hostels did not have any toilet facilities in five test-checked districts.

**(iii) Medical Facilities:** In terms of the provision of regulatory guidelines of NCPCR, first aid and sick room were to be made available in the hostel. Hostels should maintain medical record of each boarder on the basis of monthly medical check-up and ensure that the medical record includes any sickness and treatment and other physical and mental problems. Regulation of NCPCR Guidelines stated that all hostels should have first aid kit and sick room.

Audit noticed that 75 hostels (70 per cent) did not have any first aid kit and sick room facility, 56 hostels (52 per cent) did not have any medical check-up facility at regular intervals. In the hostels where medical check-up facilities were available, no records regarding monthly medical check-up facilities were found.

**(iv) Safety and security:** In terms of the provision of regulatory guidelines of NCPCR, there should be boundary wall in each hostel ensuring safety and security of resident students. In regulatory guidelines of NCPCR, it was stipulated that there should be CCTV surveillance and fire safety measures in each hostel.

Inspection of 107 test-checked hostels revealed

- There were no boundary walls in 23 hostels (21 per cent);
- 96 hostels (90 per cent) lacked CCTV surveillance; and
- 86 hostels (80 per cent) did not have any fire-safety measures. In hostels, wherever fire extinguishers were provided, were not refilled after installation.

Therefore, absence of boundary wall, CCTV surveillance, and fire safety measures in hostels of five test-checked districts compromised the safety and security of the hostellers.

**(v) Recreational Facilities:** Regulation 12 (1) of NCPCR Guidelines stated that all hostels should have recreational facilities which included indoor and outdoor games, television and library facilities.

Audit observed that out of 107 test-checked hostels, 42 hostels (39 per cent) did not have outdoor games facilities, 92 hostels (86 per cent) did not have any television, 95 hostels (89 per cent) did not have any library room, 72 (67 per cent) hostels had no computer facility and 101 (94 per cent) hostels had no internet facility for the hostellers.

Apart from these, some other deficiencies, viz., absence of geyser or hot water facility in winter, facilities of modern amenities such as refrigerator or washing machine, Common Room or indoor games facilities, power back-up facilities etc. were also emerged during the survey (*Appendix 2.5.4*).

Thus, functioning of the students' hostels was adversely affected by acute shortage of crucial staff which compromised the desired supervision on the activities of the students. Deficient amenities like safe drinking water, mosquito nets, adequate number of toilets, etc., calls for immediate attention of the Departments as unhygienic accommodation would affect the core objective of unhindered education of the hostellers. Moreover, Audit observed absence of the requirements of healthy physical and mental upbringing of a child such as safe and secure environment, outdoor and indoor recreational facilities.

**Recommendation:**

- *The Departments need to provide the basic necessities in the hostels so that more students from the socially and educationally backward strata get encouraged to avail the hostels and continue their education.*

**2.5.10 Financial management**

Allotment and expenditure for the period from 2015-16 to 2019-20 on construction and maintenance of hostels under the BCW and TD Departments are tabled below:

**Table 2.5.5: Allotment and Expenditure data** (*₹ in Lakh*)

Year	BCW Department		TD Department	
	Allotment	Expenditure	Allotment	Expenditure
2015-16	1,696.84	1,372.79	1,577.32	1,096.86
2016-17	1,658.98	1,543.70	1,678.63	411.69
2017-18	888.46	891.03	2,406.36	379.87
2018-19	525.89	429.00	981.31	NA
2019-20	842.15	508.07	1,559.03	758.89
<b>TOTAL</b>	<b>5,612.32</b>	<b>4,744.59</b>	<b>8,202.65</b>	<b>2,647.31</b>

*Source: Departmental data*

Apart from the expenditure mentioned above, ₹ 334.92 crore was expended by BCW Department on maintenance of hostels during the audit period. Expenditure incurred on maintenance of hostellers under TD Department could not be ascertained in absence of head-wise segregation of expenditure.

The SE Department did not provide year-wise fund position with respect to construction, operation and maintenance of different hostels as well as maintenance charges of hostellers under their purview. PBSSM, however, provided financial data for two hostel schemes, viz., KGBV (Elementary) Girls' Hostel and RMSA-KGBV (Secondary) Girls' Hostel. Total expenditure for the two hostel schemes were ₹ 157.63 crore against funds amounting to ₹ 202.80 crore released during the period from 2015-16 to 2019-20.

Scrutiny in audit revealed instances of parking of fund, lapsed fund, *etc.*, during the visit of district offices as detailed below:

#### 2.5.10.1 Surrender of Central Fund to the State Exchequer

For the purpose of providing special coaching classes, medical facilities for the boarders of AH and PRMAS hostels, upkeep of the SAHs, *etc.* TD Department released (Central fund) ₹ 18.57 lakh during the period 2015-16 to 2018-19 in favour of PO-cum-DWO, BCW, Bankura district. It was observed that during the period only ₹ 7.38 lakh could be incurred for the purpose and the unutilised fund amounting to ₹ 11.19 lakh were surrendered and deposited in Bankura Treasury. As it was central fund, the same was supposed to be surrendered through bank account of PO-cum-DWO, instead it was deposited under the State head. In reply, PO-cum-DWO stated that this happened due to ignorance and will not be repeated in future.

The reply was not acceptable as it represented a clear case of financial indiscipline and calls for immediate attention of the Government.

#### 2.5.10.2 Parking of funds in PL/ Local Fund/ Bank Account

Instances of parking of fund were noticed under all three departments as detailed below:

**A. SE Department:** Funds of ₹ 102.95 lakh<sup>117</sup> meant for maintenance cost of hostellers, remuneration of hostel staff, *etc.*, were parked irregularly since 2018-19 either in PL Account of the DM or in LF account of ZP violating the orders of the Finance Department.

**B. BCW and TD Departments:** Central Fund in respect of hostel schemes are received and transferred to WBDFC by both the departments for keeping in their deposit account and onward transfer to the bank account of P.O-cum-DWO in the district for implementation of the schemes.

Scrutiny revealed that in three districts, the central scheme funds after being transferred (During 2015-16 to 2019-20) from the WBDFC were parked in the bank account of the respective PO-cum-DWO of Bankura (₹ 2.49 crore), Purulia (₹ 5.14 lakh) and Malda (₹ 32.89 lakh) districts without the same being utilized for the purpose for which it was sanctioned. Underutilisation of funds meant for setting up of proper infrastructure as well as for conducting coaching classes and library facilities deprived the SC/ ST students of the districts of these facilities.

#### 2.5.10.3 Non-utilisation/ under-utilisation of one-time grant

- BCW Department accorded (August 2019) sanction of ₹ 7.50 lakh as one-time non-recurring grant for purchase of furniture, utensils, *etc.*, for the inmates of newly constructed CH for SC girls attached to Radhanagar Madhyamik Siksha Kendra (South 24 Parganas) under BJRCY Scheme. The PO-cum-DWO, South 24 Parganas issued (January 2020) supply order of the furniture and utensils to the WBSIDC. Scrutiny of records showed that the materials could not be procured before March 2020 and the grant was lapsed. The hostel could not be made functional as of August 2021.

<sup>117</sup> South 24 Parganas- ₹56.86 lakh, Bankura- ₹23.09 lakh, Malda- ₹13 lakh and Purulia- ₹10 lakh

- BCW Department sanctioned (September 2015) ₹ 15 lakh for procurement of furniture and utensils for the newly constructed three 100-bedded hostels<sup>118</sup> each under BJRCY scheme in South 24 Parganas district. It was observed that PO-cum-DWO, South 24 Parganas purchased (November 2015) furniture for 135 students against the sanctioned strength of 300 at a cost of ₹ 14.85 lakh but no utensil could be procured for the said hostels in absence of sufficient balance fund. PO-cum-DWO, South 24 Parganas did not approach the Department for additional allotment for procurement of furniture as well as utensils as per the sanctioned capacity of boarders of the hostels. This has resulted in operation of the hostels with reduced capacity of boarders.

Thus, poor fund management under different schemes pertaining to student hostels led to funds remaining parked with various authorities, surrender of central fund which resulted in the fund not being utilised optimally for the purpose for which it was sanctioned.

**Recommendation:**

- *Efforts to be made by the Department for optimal utilisation of funds by avoiding unnecessary retention or irregular parking, lapse of funds.*

## **2.5.11 Monitoring and Internal control mechanism**

### **2.5.11.1 Absence of accurate database**

(i) The SE Department did not maintain any hostel-wise comprehensive database for boarders during the period covered under audit. It was noticed that just a list of students' hostel running under the SE Department was maintained in Excel Sheet by the Directorate and PBSSM without any other details. No database was also maintained at the district level offices. As such, the Department has no control over extension of facilities to the hostels in terms of number of support staff engaged, absence of security measures, medical facilities, etc.

(ii) In respect of the hostels operated under BCW and TD Departments it was noticed that a software-namely, Hostel Monitoring System (HMS) was being maintained by both BCW and TD Departments to monitor the number of hostels and boarders under the different schemes of hostels under the two departments. The same was, however, not updated as would be evident from the difference of actual number of hostels noticed by Audit during visit in the five selected districts as against the data reflected by the HMS. Such difference ranged between one and ninety three. Thus, HMS failed to serve its purpose.

### **2.5.11.2 Lack of co-ordination on maintenance of School Attached Hostels**

As per Hostel Monitoring System (HMS) maintained by BCW and TD Departments, there were 1,396 School Attached Hostels (SAH). It was observed that Hostel grants for SC/ ST boarders of these SAHs were being funded by both BCW and TD Departments.

<sup>118</sup> Hostels attached to Khandalia High School, Diamond Harbour-II, Mahendragunj High School, Sagar and Ramgopalpur Harendranagar Ramchandra Vidyatan, Kakdwip

However, lack of co-ordination existed between BCW and SE Departments towards the control of these hostels. As per records of the BCW Department, these hostels are under the administrative control of the SE Department, whereas as per the reply of SE Department, BCW Department was the nodal department for monitoring and record keeping of all the activities related to these hostels. Hence, in absence of clear demarcation on the administrative control of these SAHs, none of the two departments furnished the actual number of functioning SAHs in the State though called for.

### 2.5.11.3 Inadequate Monitoring or Review

**A. SE Department:** The SE Department (including PBSSM) did not provide documents relating to order/ norms/ regulation for monitoring and inspection to be done by the different officers and officials from the State level to the district/ lower level of the hostels. Therefore, the extent/ adequacy of inspection and monitoring conducted by the State and district authorities could not be assessed in audit.

It was observed in audit that SPO, PBSSM conducted monitoring/ review meeting of construction work of hostels once in a year. SPD, PBSSM stated (December 2020) that the hostels were monitored from the District Project Office and BDO level, but no further records in support could be produced to Audit.

**B. BCW and TD Departments:** It was decided in the State Level Monitoring meeting of the BCW and TD Departments in March 2017 that hostels should be inspected at least once in a month. Scrutiny of records of both BCW and TD Departments revealed that the authority either did not visit any hostel or did not visit all the years during the period covered in audit.

**(i) BCW Department:** Records revealed that no inspection was conducted in five<sup>119</sup> out of 30 visited hostels in five test-checked districts. Though the hostel authorities of the other visited districts informed that inspection was done once or twice during the entire period of audit, none of the visited hostels except Gazirmahal School Attached Hostel, South 24 Parganas and Shyamsukhi Balika Shiksha Niketan SAH, Malda could provide records of inspection.

**(ii) TD Department:** Checking of records of test-checked hostels showed that no inspection was done in six (Ramkrishna Ashram Hostel, South 24 Parganas and Amsole AH, Badnagra AH, Badnagra SAH, Pakuahat ANM AH and Pakuahat CH in Malda district) hostels.

In Bankura district, only one inspection in each of two hostels in PRMAS Raipur Boys and PRMAS Raipur Girls was done and in Malda district, two inspections were done in Ekhlakhi Mission High School, SAH in the test-checked period of five years.

Thus, above observations reflected very poor or non-existent monitoring mechanism in all the three departments.

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<sup>119</sup> Kakdwip GSAT Hostel, South 24 Parganas; Khasbar Ashram Hostel, Paschim Medinipur; Ramgopalpur HRV BJRCY Girls' Hostel, South 24 Parganas; Diamond Harbour Central Hostel and Bamanagar Subala SAH, South 24 Parganas.

#### **2.5.11.4 Non-Formation of Hostel Management Committee**

As per the guidelines, all the hostels are required to form a Hostel Management Committee (HMC)<sup>120</sup>. The main functions of the HMC was to ensure safe, secure and developmentally appropriate environment for children in the hostel which included their right of participation.

**A. BCW Department:** It was observed that no HMC was formed in 14 (South 24 Parganas- four, Purulia- four, bankura- three, Paschim Medinipur- one and Malda- two) out of 30 test-checked hostels.

**B. SE Department:** Records of test-checked hostels showed that there were no separate HMC for monitoring of the different types of hostels. However, the school management committees looked after the functioning of hostels in test-checked districts.

**C. TD Department:** All the test-checked hostels except in Malda district had formed HMC.

**D. Addressing of the issues of complaints and grievances:** There were no complaint registers for lodging complaints by the hostellers in any of the visited hostels under BCW or SE or TD Department (excepting in one hostel in Malda).

#### **2.5.11.5 Absence of awareness mechanism**

There was no system of displaying posters on Child Safety, e-Box<sup>121</sup> details regarding POCSO in any of the visited hostels barring two (One in Paschim Medinipur and other in South 24 Parganas) under BCW and SE Departments. In case of TD Department, display of posters was observed in four out of 36 test-checked hostels. Moreover, Child helpline number (1098) was also not found displayed in any location of those hostels.

#### **Summary of conclusions:**

An assessment of the level of compliance to relevant scheme guidelines in functioning and management of students' hostels in five test-checked districts threw lights on various areas of deficiencies.

Thus, there were deficiencies in the process of assessment of demand for students' hostels among the target groups by all three departments. The same was compounded by issues like non-deployment of staff to operationalize newly created hostels, admission of students nearer to their residences, poor condition of many old hostel buildings and even instances of non-payment of hostel charge by the students who are paid maintenance cost through DBT. Instances of hostels being constructed in places where there was lesser or no demand for such hostels, were also noticed. On the other hand, places where the hostels could have been utilized remained uncovered. Even the functional hostels were found to be running with low occupancy *as discussed earlier in the report (vide paragraph 2.5.6)*.

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<sup>120</sup> HMC should consist of Superintendent, Care-taker/ Matron of the hostel, three persons among the hostellers on quarterly rotational basis and BCW Inspector.

<sup>121</sup> e-box is an online reporting system for lodging a complaint of child sexual abuse under Protection of Children from Sexual Offences (POCSO) Act, 2012 with the NCPCR

Lack of planning and coordinated action among the various stakeholders for implementation of the projects resulted in many hostels remaining incomplete or completed with reduced capacity. Inability of the district authorities to provide safe or secured accommodation or engage staff for running of many completed hostels led to those hostels remaining non-functional or functional with low occupancy rate. Lack of initiative and coordination among two departments on operation of two completed Residential Schools led to the same being not taken over from the construction agency. Available records showed that 70 hostels (involving total available actual cost/ sanctioned cost of ₹ 166.16 crore) under three Departments remained non-starter for years together. Such situation was attributable to factors mostly of administrative in nature (*e.g.*, non-deployment of staff, absence of electricity connections, absence of amenities, security issues, *etc.*) indicating lack of active monitoring of the district level functionaries, while instances of planning deficiencies (*e.g.*, construction of post matric hostels with no colleges nearby) were also noticed.

Moreover, in case of five more hostels (one involving sanctioned cost of ₹ 3.00 crore, while cost is not available for other two pairs), no staff were posted even after sanction of posts. Non-functioning of those hostels defeated the basic objective of providing a safe and secure educational environment to the children of the targeted group.

Even the functioning of the running hostels was adversely affected by acute shortage of crucial staff which compromised the desired supervision on the activities of the students. Deficient amenities like safe drinking water, mosquito nets, adequate number of toilets, *etc.*, call for immediate attention of the Departments as unhygienic accommodation would affect the core objective of unhindered education of the hostellers. Moreover, Audit observed absence of the requirements of healthy physical and mental upbringing of a child such as safe and secure environment, outdoor and indoor recreational facilities.

There were also instances of poor fund management under different schemes pertaining to student hostels leading to funds remaining parked with various authorities, surrender of central fund.

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).



# **Chapter 3**

## **Individual Observations of Compliance Audit**



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## Chapter 3: Individual Observations of Compliance Audit

### AGRICULTURE DEPARTMENT

#### 3.1 Functioning of Automatic Weather Stations

**For establishment of Automatic Weather Stations (AWSs) to generate real time weather related information for farming purposes, from installation to its Annual Maintenance Contract, a private entity was allowed the technical autonomy. Poor maintenance of these AWSs, by the private entity, rendered these AWSs ineffective and as a consequence the intended objective could not be achieved.**

Based on the requirement of the Agriculture Department (AD), under the Rashtriya Krishi Vikas Yojana (RKVY), for the year 2012-13, an outlay of ₹ 430.95 lakh was approved for establishment of Automatic Weather Stations (AWSs) in the State of West Bengal, with the objective to gather real time data for generating weather forecast for farming decisions. The entire fund of ₹ 430.95 lakh was sanctioned/ allotted (February 2013) by the AD in favour of the Joint Director of Agriculture (Accounts), Directorate of Agriculture (Directorate). The Directorate was to implement the project.

Scrutiny of records of the AD/ Directorate revealed the following:

- i) An Agreement to execute the project of establishment of 145 AWSs within the agricultural farms of the Agriculture Department, was entered (July 2013) into by the Directorate with a private entity, namely M/s Express Atmospheric Science and Research Private Limited (EASRPL). The project was to be implemented in five components and termed as “Package-Work of AWS”. As per Work Order, the project was to be completed within 75 days.
- ii) A review of the Notice Inviting Tender (NIT<sup>122</sup>) disclosed that the same did not include the key issue of ownership of logic control<sup>123</sup> of these AWSs, reasons for which were not imminent from available records. However, from a communication (September 2015) of the private entity EASRPL, it was noticed that logic control of these AWSs were custom made by it and hence, ownership of these controls remained with them. So, any other agency would not be able to operate these AWSs as logic control would remain in control of the private entity EASRPL. This indicated that the technical autonomy remained with the private entity. Hence, ignoring this key issue while preparing the NIT and awarding the work to the private entity, indicated an act of undue over dependence on the part of the Directorate as well as the Agriculture Department, on the entity.
- iii) It was observed that the tender was invited initially for 50 to 100 AWSs in April 2013 by the Directorate of Agriculture. EASRPL had offered the lowest rate of ₹ 1,45,07,600 for 50 AWSs (₹ 2,90,152 per AWS), which was accepted in June 2013. The work order was, however, issued for 145 AWSs for ₹ 4,16,94,750 (₹ 2,87,550 per AWS), to the private entity. Reasons for such variation, were not explained to Audit.

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<sup>122</sup> published in April 2013

<sup>123</sup> Logic control represents the technicalities based on which, these AWSs were to function, it is the proprietary software of the entity

- iv) It emerged from a reply furnished (February 2021) by the Directorate that AWSs were installed<sup>124</sup> in the financial year 2013-14. Further, from a communication (November 2015) of the Directorate it was seen that 141 AWSs<sup>125</sup> were installed throughout the State and ₹ 4.05 crore (for 141 AWSs @ ₹ 2,87,550 per AWS) was paid to the private entity.
- v) When details on the extent, nature and quantum of data generated through these 141 AWSs were sought for in audit, the Directorate stated (February 2021) that data generated through these AWSs, was available, pertaining to the period, when these had been functional or in operative state. The communication of the Directorate, however, did not share details about the period during which these AWSs were actually functional or data generated by these AWSs. Audit examination in this regard brought out the following:
- Agreement with the private entity for Annual Maintenance Contract (AMC) was entered into and work order issued by the Directorate, on 11 August 2016. As seen from the AMC, the private entity accepted the work of AMC for five years, which was to be renewed annually, subject to satisfactory providing of service. Of the fund of ₹ 41.40 lakh sanctioned by the AD in November 2016, ₹ 31.05 lakh<sup>126</sup> was paid to the private entity towards AMC.
  - There were no Impact Assessment Reports found on record to indicate as to how AWSs were assisting in arriving at farming decisions and that data generated was helping to protect the crop yield, from adverse weather conditions. Moreover, there was nothing on record to indicate as to how the Directorate, had ensured that intended objective of setting-up AWSs was really fulfilled.
  - After awarding the AMC, it was noticed that, no data could be obtained from these AWSs between 11 August 2016 and 09 January 2017, as the system remained non-functional. Though the system was functional between 10 February 2017 and May 2017, data generated was of poor quality. Again, the data services were seen to be stopped from 16 June 2017 to 30 August 2017. Despite being active from 31 August 2017, the data being generated through these AWSs were not reliable, as it was not in consonance with the actual situation and was not satisfactory. In the context of such poor performance, the AMC contract for 141 AWSs was cancelled by the Director of Agriculture, with effect from 09 February 2018. Thereafter, no AMC was entered into by the Directorate, with any entity.
  - Further, in December 2017 the Directorate realised that the office address of the private entity was fake.
  - Audit found nothing on record, to indicate that any steps were initiated to create a repository of dedicated human resources of its own, for handling the AWS system, though the work order had indicated that staff were to be trained up for this purpose. The reason as understood in audit, was that, the task of running these AWSs, was beyond the capacity of the AD. This indicated the over dependence on the private entity and thereby allowing

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<sup>124</sup> Specific dates of installation, were not available

<sup>125</sup> Four AWSs were not installed, due to non-availability of suitable location

<sup>126</sup> Residual fund was surrendered by the Directorate

technical monopoly. Thus, it emerged from above that, right from the tendering stage for the award of a work of installation of AWSs, a private entity was allowed the technical autonomy/ monopoly. Poor maintenance services by the private entity, led to the functioning of AWSs being jeopardized. Consequently, all the 141 installed AWSs became ineffective and failed to ensure generation of real-time weather information for farming purposes and thereby in achieving its intended objective. Resultantly, expenditure of ₹ 4.36 crore incurred towards installation of AWSs and subsequent AMC charge hardly proved fruitful. Further, given the fact that West Bengal is a cyclone prone State, non-functioning of AWS and non-availability of real-time data for generating more accurate weather forecast, assumed further significance.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

### BACWARD CLASSES WELFARE DEPARTMENT

#### (WEST BENGAL SC ST & OBC DEVELOPMENT AND FINANCE CORPORATION)

#### 3.2 Unfruitful expenditure on setting up of Career Consultancy Centres

**An expenditure of ₹ 5.95 crore incurred by the Corporation for setting up of Career Paramarsh Kendra at each Sub-Divisional Headquarters remained mostly unfruitful as the objectives of extending career guidance and assistance to unemployed SC/ ST youths were not achieved.**

With a view to extending career related guidance to unemployed SC/ ST youths, particularly those belonging to rural areas, West Bengal Scheduled Castes, Scheduled Tribes & Other Backward Classes Development & Finance Corporation (WBDFC) took up (September 2017) a scheme of Career Paramarsh Kendra (CPK). The scheme envisaged setting up of one CPK in each of the 67 Sub-Divisions of the State, preferably at the Sub-Divisional Headquarter station.

The cost involvement for the above scheme was to be met from the Special Central Assistance (SCA) to Special Component Plan and SCA to Tribal Sub-Plan.

The WBDFC, with approval of the Backward Classes Welfare (BCW) Department, entered (September 2017) into a tripartite Memorandum of Agreement (MoA) with National Institute for Micro, Small and Medium Enterprises (NIMSME) under the Ministry of MSME, Government of India as the strategic partner and an implementing partner<sup>127</sup>.

Work orders (November 2017) were issued in favour of IIIML and NIMSME initially for setting up 30 CPKs in the first phase in 30 Sub-Divisions with 3,000 targeted candidates per centre at a total cost of ₹ 1,078.50 lakh as per the following break-up.

<sup>127</sup> Indus Integrated Information Management Ltd. (IIIML), which was selected by NIMSME in view of its wide experience in skill development activities and being an NSDC (National Skill Development Corporation); NIMSME had already entered into a Memorandum of Understanding (MoU) with IIIML regarding services delivery of Skill Development Projects in different sectors.

**Table 3.1: Activity-wise break-up of cost analysis for CPK**

Activity targeted at each of the CPK	Cost per centre (₹ in lakh)	Total cost for 30 CPKs (₹ in lakh)
1. Centre set up and its operation 2. Counselling of 3,000 candidates 3. Self-employment linkage of at least 500 candidates	17.95 (₹ 3.59 lakh payable to NIMSME, while IIIML was to receive ₹ 14.36 lakh )	538.50
1. Skill training of 150 candidates 2. Placement of at least 100 candidates	18.00	540.00
<b>Total</b>	<b>35.95</b>	<b>1,078.50</b>

Source: Records of the WBDFC

Terms and conditions laid down in the work order read with the MoA showed that all the 67 CPKs were to be made operational within 2017-18 (30 CPKs starting from October 2017) and 2018-19 (remaining 37 CPKs).

Activities of the CPKs during the period from April 2018 to March 2019 revealed abysmally low performance under various parameters *vis-à-vis* the attainable targets:

**Table 3.2: Analysis of performance of CPKs**

Parameters	Target envisaged in the scheme	Actual performance	
<b>Performance output <i>vis-à-vis</i> target</b>			
Counselling of candidates	3,000 candidates per CPK <i>i.e.</i> , 90,000 candidates in aggregate	Candidates attended: 4,246 (Five <i>per cent</i> of target) Candidates counselled: 1,473 (Two <i>per cent</i> of target) Remaining candidates (2,773) were provided information only	
Self-employment linkage	500 candidates per CPK <i>i.e.</i> , 15,000 candidates in aggregate	1,300 no. of candidates opted for self-employment (Nine <i>per cent</i> of target)	
Skill training	150 candidates per CPK <i>i.e.</i> 4,500 candidates in aggregate	1,241 no. of candidates opted for skill training (28 <i>per cent</i> of target)	
Loan application received	100 candidates per CPK <i>i.e.</i> 3,000 candidates in aggregate	Nil	
Placement of candidates		Nil	
<b>Deployment of staff by the Service Provider (IIIML)</b>			
Deployment of Counsellors	60 (at the rate of two per CPK)	36 <ul style="list-style-type: none"> <li>No Counsellor was deployed at all in five CPKs</li> <li>Only one counsellor each was deployed in 12 CPKs</li> </ul>	Days of attendance of the personnel did not cross 50 <i>per cent</i>
IT Assistants	30 (One for each CPK)	20	
Registration Executive	30 (One for each CPK)	15	
Average monthly turnout	250 candidates per CPK per month (3000 candidates <i>per annum</i> per CPK)	15 to 20 persons per month	--

Source: Records of the WBDFC and Department

Though it was the responsibility of the NIMSME to supervise the entire CPK activities including consultancy and support, it was observed that during the period of activities of 30 CPKs in 2018-19, the representatives of NIMSME had not visited 23 CPKs (77 *per cent*) at all and visited six CPKs only once.

Even the active involvement of WBDFC officials as envisaged in the scheme was missing and number of visit by District Manager (or any other officials authorised) was few and far between as under:

**Table 3.3: Profile of visit of CPKs by officials**

Total number of CPKs functioning	Number of days of visit during 2018-19				
	Nil	One day	Two days	Three days	Four days
30	07	07	08	06	02

*Source: Records of Corporation and Department*

Thus, the scheme was allowed to be implemented by the implementing partner (IIIML) without any quality control and monitoring by NIMSME/ Corporation on a concurrent basis during the first year of operation.

For the first phase of the scheme covering 30 CPKs, the WBDFC released ₹ 5.95 crore to the NIMSME (₹ 141.91 lakh in February 2018 and October 2018) and IIIML (₹ 453.33 lakh during December 2017 to October 2019).

The WBDFC kept releasing payments to NIMSME and IIIML despite dismal performance of CPKs in terms of attainable parameters. As a result of deficient concurrent monitoring, the WBDFC could not pursue the matter either with the NIMSME or with IIIML for any remedial measure/ course correction.

However, after more than a year from commencement of functioning of CPKs, the WBDFC analysed (May 2019) that such dismal performance was attributable to (i) lack of visibility of accommodation selected for setting-up CPKs, (ii) insufficient publicity, (iii) inadequate deployment of manpower at CPKs and (iv) lack of supervision and monitoring on part of the consultant (NIMSME) and the Corporation. The WBDFC decided (May 2019) not to go ahead with remaining 37 CPKs and to terminate the agreement executed with IIIML and NIMSME by June 2019 and start exploring proper accommodation at the office premises of respective Sub-Divisional Officers where 30 CPKs were operating.

Thus, an expenditure of ₹ 5.95 crore on the project of setting-up Career Paramarsh Kendra at each Sub-Divisional Headquarters for extending career guidance and assistance to unemployed SC/ ST youths remained mostly unfruitful as the objectives were unachieved. The failure was largely attributable to lack of active pursuance by the WBDFC and the Strategic partner in making the centres visible and widely publicised among target population, coupled with deficient performance of the implementing agency.

The matter being pointed out by Audit, the WBDFC accepted (March 2021) that the impact of CPK was far below expectations. While reiterating the reasons for the failure, it also attributed this failure to additional factors of general apathy among common people and incompetence of deployed personnel. The WBDFC also added that taking lessons from the failure of the first phase, the scheme was remodelled minimising dependence on service provider and by setting-up the new centres namely Information Service Centre (ISC) within the campus of SDO Office.

The BCW Department, while endorsing the reply of the WBDFC accepted (March 2021) the fact of failure of the CPK scheme and intimated that the new scheme was yet to be implemented owing to pandemic situation.

The reply may be viewed with the fact that as per scheme proposal outlined by the WBDFC, the new centres (ISCs) were primarily mandated with mere activities of internet kiosk<sup>128</sup> rather than career guidance envisaged under CPKs.

<sup>128</sup> Helping candidates on online application, fees payment, net surfing/ downloading facilities, enquiry on examination results, photocopying/ scanning, instant photographs, uploading Curriculum Vitae, etc.

Though the proposed ISCs would *inter alia* do counselling and would record skill training/ self-employment needs of the candidates, the same would not be the primary activities unlike the CPKs. Moreover, aspects like skill training, self-employment linkage, apprenticeship training, on-the-job training, gap training, *etc.*, remained absent. Hence, the core objective of providing guidance/ assistance to unemployed SC/ ST population remains unaddressed even after incurring an expenditure of ₹ 5.95 crore.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

## CONSUMER AFFAIRS DEPARTMENT

### 3.3 *Avoidable expenditure towards rent of unused office space*

#### **Avoidable expenditure of ₹ 1.52 crore towards lease rent of the vacant space by Directorate of Consumer Affairs and Fair Business Practices.**

West Bengal Financial Rules (WBFR) stipulates that every Officer incurring or authorising expenditure from public funds should be guided by high standards of financial propriety, which *inter alia* includes that every Public Officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. WBFR also stipulates that to control expenditure, strict economy was to be maintained.

The office of the Directorate of Consumer Affairs and Fair Business Practices (Directorate) under the Consumer Affairs Department along with some other subordinate offices was functioning from three hired floors<sup>129</sup> (4<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> floors) in a private building in Kolkata. In December 2013, the office of the Directorate, which had been functioning from the 6<sup>th</sup> floor (with 2,555 sq ft area), shifted itself to a nearby Government premises leaving that floor vacant.

The Directorate, however, did not vacate the floor. Instead it entered into a lease agreement (February 2015) with the private owner of the premises to formalize the occupancy of all three floors for a period of five years (retrospectively from March 2011 to February 2016). As per agreement, monthly lease rent (₹ 60 per sq ft with applicable service tax) was to be paid by the Directorate for occupying the premises.

Even after expiry of the agreement period, the Directorate did not de-hire the vacant 6<sup>th</sup> floor, though there was provision in the lease agreement for such de-hiring after giving three months' notice. Instead, it renewed the lease<sup>130</sup> for the vacant 6<sup>th</sup> floor (along with other floors) for a further period of five years with effect from March 2016 at a monthly rent of ₹ 72 per sq ft with applicable service tax. Reasons for retaining the unused 6<sup>th</sup> floor were not on record.

Records showed that a proposal was initiated by the Director of Consumer Affairs and Fair Business Practices only in November 2017, *i.e.*, after a lapse of 46 months from the 6<sup>th</sup> floor falling vacant, to shift Kolkata Central Regional Office to the aforesaid vacant floor of the premises. In May 2019, *i.e.*, after

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<sup>129</sup> measuring 7,169 sq ft (4<sup>th</sup> floor: 2,050 sq ft, 6<sup>th</sup> floor: 2,555 sq ft and 7<sup>th</sup> floor: 2,564 sq ft)

<sup>130</sup> This time, with another private agency, as ownership of the aforesaid premises had changed in the mean time

17 more months from initiation of the proposal, the Assistant Director of the Regional Office visited the vacant floor and reported to the Directorate that the floor needed cleaning and carrying out of repair works before shifting.

As of December 2020, the floor was lying vacant and the Directorate continued to pay rent for the vacant floor. The Directorate paid ₹ 1.52 crore towards lease rent for the unutilised 6<sup>th</sup> floor for the period from April 2014 to June 2020.

The Assistant Director (Accounts) (the DDO of the Directorate) accepted the facts and stated (December 2020) that it would have been hardly possible to get the required space at such an important place, had it not been occupied earlier. The response was not acceptable, as not only the floor remained vacant for more than six years, but also efforts for utilising the space was not pro-active.

Thus, the Directorate could not put to use an entire vacant floor of a leased office premises in Kolkata over a period of more than six years and shouldered an avoidable expenditure of ₹ 1.52 crore. In this way, the extant provisions of maintaining strict economy also stood violated.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

## FOOD & SUPPLIES DEPARTMENT

### 3.4 Avoidable payment of Income Tax and interest thereon

#### **Persistent belated filing of Income Tax returns coupled with delayed payment of advance tax resulted in an avoidable burden of ₹ 1.07 crore by the West Bengal State Warehousing Corporation.**

Section 139 (1) of the Income Tax Act 1961 (Act) stipulates that all Corporate Assesseees should file their Income Tax returns (ITRs), on or before the prescribed due date. Section 72 of the Act provides for carry forward and set off of business losses with business profits for adjustment against future business profits for a period of eight years. Section 80 of the Act, however, prevents carry forward and set off of business losses against future income, if the assessee had not filed the IT return for the financial year in which the loss was incurred within the stipulated due date.

In terms of the section 208 of the Act, every assessee was required to pay advance tax, if the tax payable during a financial year was ₹ 10,000 or more. Further, as per section 234B of the Act, if the assessee failed to pay such tax or the advance tax paid was less than 90 *per cent* of the assessed tax, then assessee would be liable to pay simple interest at the rate of one *per cent* per month for the period from 01 April of the Assessment Year (AY) to the date of determination of total income, on the amount of shortfall. Furthermore, as per section 234C of the Act, the assessee was required to pay 15, 45, 75 and 100 *per cent* of the tax due on or before 15<sup>th</sup> day of June, September, December and March respectively of the financial year concerned. Failure to deposit the advance tax as per the prescribed schedule would attract simple interest at the rate of one *per cent* per month on the amount of shortfall.

Scrutiny (April 2018) of available ITRs and connected documents pertaining to AYs 2007-08 to 2017-18 filed by the West Bengal State Warehousing

Corporation<sup>131</sup> (WBSWC) with the Income Tax authorities (IT authorities) revealed that it failed to comply with the aforesaid provisions of the Act in the manner as detailed below:

- WBSWC filed its ITRs<sup>132</sup> for the AYs 2007-08, 2009-10 and 2011-12. Total income for AY 2007-08 was assessed by the IT authorities at ₹ 53,34,043.00 after adjusting the brought forward losses of ₹ 85,07,890.00 pertaining<sup>133</sup> to AYs 2003-04 and 2006-07. For AY 2009-10 the total income was assessed by the IT authorities at ₹ 35,54,939.00. Regarding AY 2011-12, the WBSWC, filed a total income of ₹ 1,76,85,184.00.
- The carry forward losses of AY 2004-05 (₹ 62,09,993.00) and AY 2005-06 (₹ 63,88,157.00) totalling to ₹ 1,25,98,150.00, though available as per Section 72 of the Act, were not allowed to be adjusted by the IT authorities against the taxable income of the AY 2007-08 (₹ 53,34,043.00) and AY 2009-10 (₹ 35,54,939.00) and for AY 2011-12<sup>134</sup> (to the extent of ₹ 37,09,168.00), totalling to ₹ 1,25,98,150.00, as there were delays in submission of IT returns for both the AYs (2004-05 and 2005-06), which violated the Section 80 of the Act.
- As a result, the Income Tax assessed<sup>135</sup> against the amount of ₹ 1,25,98,150.00 was ₹ 52,21,940 (AY 2007-08: ₹ 25,47,871.00, AY 2009-10: ₹ 14,41,883.00 and AY 2011-12: ₹ 12,32,186.00). In this way, the WBSWC had also violated both Sections 139 (1) and 234B of the Act. WBSWC made the avoidable payment of Income Tax of ₹ 52,21,940.00.
- Further, for the AYs 2012-13 to 2017-18, the WBSWC failed to pay the advance Income Tax instalments in time, in keeping with the stipulations of Sections 208, 234B and 234C of the Act, and consequently had to shell out an avoidable interest<sup>136</sup> aggregating<sup>137</sup> ₹ 54,67,298.00.

On these being pointed out, the WBSWC stated (March 2020) that a Tax Consultant has been engaged to look into matters relating to Income Tax and also all necessary steps would be initiated to avoid any interest as penalty in future. WBSWC, in September 2020, stated that from 2017-18 onwards, advance Income Tax was being deposited in due time. WBSWC has also conveyed that Income Tax returns were now submitted in due time and that there was no outstanding Income Tax demand, as on date. Views of WBSWC were endorsed (September 2020) by the Food and Supplies Department. Responses when viewed in the backdrop of instances pointed out in these observations, were not acceptable, as such recurring trend of belated filing of IT returns and non-timely payment of advance tax, clearly indicated absence of a proper monitoring and internal control mechanism during the period referred

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<sup>131</sup> *Government of West Bengal and Central Warehousing Corporation are two shareholders with 50 per cent shareholding of each.*

<sup>132</sup> *There was no taxable income for the AY 2008-09 and AY 2010-11*

<sup>133</sup> *AY 2003-04: ₹ 55,47,960 and AY 2006-07: ₹ 29,59,930*

<sup>134</sup> *₹ 1,25,98,150.00 – (₹ 53,34,043.00 + ₹ 35,54,939.00)*

<sup>135</sup> *This includes interest of ₹ 9,04,528.00 (AY 2007-08) payable under Section 234B of the Act, Interest component of AY 2009-10 payable under Section 234B of the Act, could not be segregated*

<sup>136</sup> *AY 2012-13: ₹ 3.33 lakh, AY 2013-14: ₹ 4.20 lakh, AY 2014-15: ₹ 3.77 lakh, AY 2015-16: ₹ 1.12 lakh, AY 2016-17: ₹ 34.12 lakh and AY 2017-18: ₹ 8.13 lakh*

<sup>137</sup> *Interest levied under Section 234B: ₹ 17,81,598.00 and Section 234C: ₹ 36,85,700.00*

to in these observations and also had resulted in avoidable financial burden of ₹ 1.07 crore<sup>138</sup> on the WBSWC. Moreover, in AY 2017-18 also, advance Income Tax was not paid in time, as has been discussed here, though the reply has referred to payment of advance Income Tax in 2017-18 within due time.

Such trend of belated filing of Income Tax returns coupled with non-timely payment of advance tax not only indicated the lack of a proper monitoring & internal control mechanism but also resulted in an avoidable burden of ₹ 1.07 crore on the WBSWC.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

### 3.5 Excess expenditure on procurement of sugar for PDS supply

#### **Cancellation of a valid tender on flimsy ground by the Food & Supplies Department for procurement of sugar for Public Distribution System supply setting aside recommendation of the Tender Selection Committee, led to an excess financial burden of ₹ 20.84 crore on the State exchequer.**

According to decision (May 2013) of Government of India (GoI), sugar was to be distributed through the Public Distribution System (PDS) under Antyodaya Anna Yojana (AAY) and to the priority households at the retail issue price not exceeding ₹ 13.50 per kg. Further, GoI would reimburse the subsidy at the rate of ₹ 18.50 per kg based on the actual utilization/ distribution of sugar under PDS with effect from June 2013. The procurement of sugar was to be undertaken by the States.

Government of West Bengal (GoWB) engaged West Bengal Essential Commodities Supply Corporation Limited (WBECSCCL) for procurement of sugar in the State. Accordingly, WBECSCCL invited e-tender (October 2015) for procurement of S-30 sugar<sup>139</sup> for six months (December 2015 to May 2016). Out of seven participating bidders, one Rika Global Impex Ltd. (RGIL) was the lowest bidder with quoted rate of ₹ 33,289 per Metric Tonnes (MT).

As the lowest rate was higher than the sum of retail issue price (₹ 13.50 per kg) and the GoI subsidy (₹ 18.50 per kg) necessitating expenditure from State exchequer<sup>140</sup>, WBECSCCL decided to negotiate with the lowest bidder. On negotiation, RGIL first agreed (16 November 2015) to supply sugar at ₹ 33,089 per MT. On further negotiation, RGIL further brought down (24 November 2015) the rate to ₹ 31,999 per MT for first three months (December 2015 to February 2016), while for the next three months (March 2016 to May 2016), it agreed to supply sugar at original quoted rate, i.e., ₹ 33,289 per MT. However, they agreed to this arrangement subject to the condition that Government was to place work order for entire six months at a time and ensure release of payment within seven days of submission of the invoices.

<sup>138</sup> ₹ 52,21,940.00 + ₹ 54,67,298.00

<sup>139</sup> S-30 Sugar: It should be crystalline, white, odourless and free from dirt, iron fillings and other extraneous matter

<sup>140</sup> Retail issue price (RIP) of sugar will not be more than ₹ 13.50 per kg. GoI will reimburse the subsidy at the rate of ₹ 18.50 per kg based on the actual utilization/ distribution of sugar under PDS. Hence, any rise in procurement price more than ₹ 32 per kg (i.e., ₹ 13.50 + ₹ 18.50), the State Government has to reimburse the excess cost of procurement to WBECSCCL.

The Tender Selection Committee also recommended (27 November 2015) for acceptance of rate offered by the RGIL including the conditions. The Committee anticipated that going for fresh tender in cancellation of the existing one might lead to increase in offered price.

WBECSCCL, in persuasion of the resolution of the meeting (22 December 2015) chaired by the Hon'ble Minister-in-Charge and to avoid disruption in distribution of sugar in PDS, started placing orders in favour of RGIL for supply of sugar for January 2016 and February 2016 and procured 10,482.589 MT sugar at the rate of ₹ 31,999 per MT and ₹ 33.54 crore was paid to them within 11 to 33 days of submission of the invoices. However, no formal agreement was executed with RGIL.

Records showed that WBECSCCL recommended (December 2015) to the Food & Supplies (F&S) Department for non-acceptance of the offer of RGIL on the ground that by asking for expeditious payment, the supplier had violated the preconditions of the tender. The F&S Department decided (December 2015) to close the tender.

A fresh tender was called (28 December 2015) in which seven bidders participated. Once again RGIL was the lowest bidder with offered rate ₹ 38,932 per MT. This tender was also cancelled by the WBECSCCL since the rate was on higher side than their previous tender.

Thereafter, another e-tender was again (12 February 2016) invited for six months from the date of execution of agreement. The Alliance Grain Traders (India) Pvt. Ltd. offered the lowest rate of ₹ 38,748 per MT of S-30 sugar, which was reduced to ₹ 38,648 per MT on negotiation. The authority initially accepted the above rate for two months (March 2016 to April 2016) and continued the above tender up to August 2016. Records showed that for the months of March-May 2016, WBECSCCL procured 38,887.233 MT sugar at the rate of ₹ 38,648 per MT and paid ₹ 150.29 crore. Had WBECSCCL accepted the final offer of RGIL, the price of sugar could have been restricted to ₹ 33,289 per MT for March-May 2016.

It was evident from whole gamut of fact that the decision for closing the valid first tender (which yielded the lowest rate) setting aside recommendation of the Tender Selection Committee, lacked sufficient justifications. The rates offered by RGIL at the first instance as well as rate offered after first negotiation was both unconditional; conditions were laid only during second stage of negotiation, when the WBECSCCL insisted for bringing the price further down. Apprehension recorded by the Committee for possible rise in price in fresh tender was also ignored by the both WBECSCCL and Food & Supplies (F&S) Department.

Thus, cancellation of first tender ignoring the recommendation of the Tender Selection Committee, resulted in an excess expenditure of ₹ 20.84 crore<sup>141</sup> (38,887.233 MT sugar with a price differential of ₹ 5,359 per MT) towards procurement of sugar for three months from March 2016 to May 2016.

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<sup>141</sup> From March, 2016 to May, 2016, the excess expenditure of ₹ 20,83,96,682 {3,88,872.33 quintals x (₹ 3,864.80 minus ₹ 3,328.90)= ₹ 535.90}

The F&S Department, in reply, stated that two completely transparent attempts were taken to explore new competitive rates. It was also pointed out that RGIL also participated in the subsequent tender with much higher rate.

The reply of the F&S Department is not acceptable as the second tender was not required and owing to which, cost of ₹ 20.84 crore, had to be borne additionally.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

**3.6 Rice meant for Public Distribution System becoming un-issuable owing to prolonged storage followed by delay in disposal**

**12,257.99 MT of CMR, procured during Kharif Marketing Season 2016-17 at a cost of ₹ 30.50 crore, deteriorated owing to prolonged and improper storage.**

For distribution of rice through the Public Distribution System channel, the Food & Supplies (F&S) Department arranges to purchase paddy from farmers. After getting the paddy converted into rice (referred as Custom Milled Rice – CMR) by empanelled rice mills, the rice is stored either at various godowns hired by the District Controllers of Food & Supplies (DCFS) or MR distributors or Government godowns managed by West Bengal State Warehousing Corporation/ Central Warehousing Corporation.

As per the General Guidelines, the Directorate of Inspection & Quality Control (I&QC), F&S Department was to ensure periodical Quality Control checking of all storage godowns including Quality Control treatment, wherever necessary, through inspecting officials trained in Quality-Control (QC) activities and posted under DCFS. Besides, proper stacking norms and inventory protocol<sup>142</sup> were to be followed.

Scrutiny of records of DCFS, Jalpaiguri showed that at the beginning of the Kharif Marketing Season (KMS) 2016-17 there was an opening balance of 43,976 Metric Tonnes (MT) of rice from the previous KMS (*i.e.*, KMS 2015-16). For KMS 2016-17, the F&S Department had set a target for procurement of 2,01,200 MT of paddy in Jalpaiguri district, against which 1,52,091 MT (76 *per cent* of target) of paddy was procured.

On further scrutiny of records<sup>143</sup> as made available to audit by the DCFS, Jalpaiguri and the Directorate of District Distribution, Procurement & Supply (DDPS), it was observed that as of June 2018, condition of a total stock of 14,790 MT of rice (procured during KMS 2016-17) lying in different Government/ MR Distributor godowns in Jalpaiguri district, had started deteriorating. Of the same quantity, only 625 MT (four *per cent*) of rice was in issuable condition, while 12,386 MT (84 *per cent*) could have been issued only after upgradation. The remaining 1,779 MT (12 *per cent*) of rice was declared as Non-Issuable, *i.e.*, not fit for distribution through PDS. The Committee, headed by the District Magistrate, assessing the upgradation of the rice as

<sup>142</sup> Stack height must not normally exceed 20 layers in order to avoid damage of bottom layer of rice stacks. Inventory was to be maintained following First In First Out (FIFO) protocol.

<sup>143</sup> Report submitted by a District Committee formed by the F&S Department for assessing the quality of old stock of rice lying at different godowns. The Committee had the District Magistrate, Jalpaiguri as Chairperson, DCFS, Jalpaiguri as Convenor while the Deputy Director of District Distribution, Procurement & Supply (DDPS) and representative of Director of Quality Control were Members.

un-economical, proposed (June 2018) to the F&S Department for disposal of deteriorated rice of 14,165 MT (14,790 MT *minus* 625 MT) through auction as per procedure after categorisation as early as possible to avoid losses and to get maximum return from it.

As regards, quality control exercise in godowns, in spite of repeated pursuance, neither the DCFS, Jalpaiguri nor the Directorate of I&QC furnished any details in respect of scientific quality control exercise and monitoring performed on the rice stored in different godowns. It was, however, observed that inspection (June 2017) of I&QC Directorate had disclosed various systemic and performance deficiencies<sup>144</sup> in quality control exercises at different godowns in Jalpaiguri district including those where rice was damaged.

DCFS, Jalpaiguri also intimated (December 2018) the Directorate of I&QC that treatment of the old stock of rice (KMS 2016-17) through cleaning & blending process was not possible due to lack of required infrastructure at the district level. As such, the Director was requested for necessary arrangement/instruction for disposal of the old stock of rice.

In December 2018, Categorisation Committee categorised 1,864 MT rice as issuable and 12,494.88 MT of rice<sup>145</sup> as non-issuable. As per assessment done (June 2018) by the Office of the DCFS, Jalpaiguri, the minimum reserve price of the non-issuable rice worked out to ₹ 2,164 per quintal. The Additional Secretary, F&S Department instructed (January 2019) the DM, Jalpaiguri for disposal of old stock of rice. However, no disposal process was initiated.

Again in December 2019, the Categorisation Committee once again assessed the condition of the old undisposed stock of rice and identified 12,257.99 MT of rice as non-issuable. Based on assessment made in June 2018, value of 12,257.99 MT non-issuable rice worked out to 26.53 crore<sup>146</sup>, while its Acquisition Cost<sup>147</sup> stood at ₹ 30.50 crore<sup>148</sup> (actual cost incurred on the deteriorated quantum of rice was not available). Of the same, 5,380.14 MT of rice was categorised as Feed-I (damaged rice, not fit for human consumption) category, 1,485.37 MT as Feed-II (cattle feed), 84.29 MT as Feed-III (poultry feed) while 5,308.19 MT of rice was usable only for Non-edible Industrial Use.

During January/ February 2020, *i.e.*, after 20 months from the proposal of the District Committee for disposal of deteriorated stock of rice, the Department initiated for e-auction of deteriorated rice in Jalpaiguri. It was intimated by the F&S Department in March 2021, that ₹ 7.49 crore had been received through e-auction conducted in two phases, while completion of third phase was awaited.

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<sup>144</sup> *There was no classification/ categorisation register; no stack card present; leakage from roof was found which required immediate repair; Chemical treatment of godowns was not done properly; No Quality Control equipment was present except moisture meter; use of poor quality (2<sup>nd</sup> hand) gunny bags and there was no scope for cross ventilation in the godowns.*

<sup>145</sup> *Though the Categorisation Committee categorised 12,494.88 MT of rice as non-issuable, however, as per Report of DCFS, Jalpaiguri communicated (March 2019) to the Directorate, the non-issuable quantity was actually 12,301 MT*

<sup>146</sup> *12,257.99 MT X ₹ 2,164.00 per quintal*

<sup>147</sup> *Acquisition cost is fixed by the GoI and includes Minimum Support Price, market fees, transport cost, custody/ maintenance charge, two months' interest charge, milling charge and takes into account milling outturn ration of 68 per cent*

<sup>148</sup> *12,257.99 MT X ₹ 2,488.17 per quintal*

The matter being flagged by Audit, the Director, DDPS stated in August 2020 (reply endorsed by the F&S Department) that primary aim of procurement operations was to save the farmers from distress sale. It was also pointed out that there had been excess procurement of paddy in KMS 2015-16 (1,48,656 MT procured against a target of 90,180 MT) which had led to accumulation of stock and stock of KMS 2016-17 remaining undistributed as the older stock were distributed first. It was further pointed out (August 2020) by the Directorate that the quantum of actual procurement depended on actual production of paddy. It was also contended by the Directorate that Food Corporation of India (FCI) had been requested a number of times to take more quantum of rice during KMS 2016-17, which was not acceded to.

However, the reply itself, *inter alia* indicated that during KMS 2015-16, there was overall shortfall in procurement in the State (38.57 lakh MT procured against targeted 44.12 lakh MT). The response of the Directorate/ Department did not address the core issue of non-distribution of rice (un-distributed in Jalpaiguri) among other Districts and deficiencies in scientific management of stock of rice in godowns. Moreover, during cross-verification by Audit, FCI authorities stated (September 2020) that DCFS, Jalpaiguri had offered to supply only 1,493 MT of rice to FCI during KMS 2016-17, but failed to supply even that quantity in full within the due date. The response was also silent on delay in disposal of deteriorated rice, which led to further deterioration leading to non-issuable quantum of rice increasing from 1,779 MT in June 2018 to 12,257.99 MT in December 2019.

Thus, 12,257.99 MT of CMR (Acquisition Cost: ₹ 30.50 crore) procured during Kharif Marketing Season 2016-17 became unfit for human consumption due to prolonged storage coupled with improper quality control activities. The same was followed by inordinate delay in the disposal of the deteriorated stock even after instructions from the F&S Department.

The matter was referred to the Government in August 2021. F&S Department endorsed (September 2021) detailed replies (September 2021) of the DDPS. The fact of 12,257.99 MT of rice becoming non-issuable was admitted in the reply. In the reply, it was mentioned that primary aim of procurement operations was to save the farmers from distress sale, so quantity of procurement was dependent on actual production of paddy. It was pointed out that, as a consequence, there had been excess procurement of paddy in KMS 2016-17 (1,52,091 MT procured against requirement of 68,500 MT), which had led to accumulation of stock of KMS 2016-17, as the older stock was distributed first. It was further pointed out that the FCI did not receive rice on many occasions, for which there were no formal communications on record. It was also pointed out that even after proper treatment, such rice became non-issuable. The reply also indicated that a standard operating procedure (SOP) for storing foodgrains was put in place, since June 2019 and through this SOP, strict vigilance regarding quality of rice was being maintained over each and every godown. The reply, in respect of delay in disposal of non-issuable stock, attributed the same to Corona pandemic and lockdown. Regarding disposal through e-auction, the reply stated that ₹ 14.16 crore had been realised and the residual realisable amount of ₹ 0.08 crore was to be shortly realised.

The reply lacked tenability on the following counts a) inspection (June 2017) undertaken by the I&QC Directorate had disclosed various systemic and performance deficiencies in quality control exercises at different godowns in Jalpaiguri district including those where rice was damaged, b) introduction of a SOP by the F&S Department for storage of foodgrains indicated that there was lacunae in the process of overseeing of storage of rice, especially from quality angle, which required streamlining and c) delay in disposal of the non-issuable stock could not be attributed to the Corona pandemic, as e-auction process was initiated by the F&S Department in January/ February 2020, after 20 months from the month of initiation of proposal by the District Committee.

**(WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LIMITED)**

**3.7 Deficient monitoring leading to non-receipt of rice against payment of Minimum Support Price**

**Deficient monitoring on the part of WBECSCCL (CMR agency) and inspecting officials of Food & Supplies Department resulted in non-receipt of custom milled rice against payment of MSP of ₹ 2.19 crore.**

For distribution of rice through the Public Distribution System channel, the Food & Supplies (F&S) Department arranges to purchase paddy at Minimum Support Price (MSP) directly from farmers through designated agencies. The designated agencies engage Paddy Procuring Co-operative Societies (Societies) for procuring paddy from farmers at MSP. After procurement, the paddy is converted into Custom Milled Rice (CMR) by empanelled rice mills. The paddy procuring societies and rice mills are empanelled by the designated agencies with approval/ concurrence of the State Government. Tripartite agreements were to be signed by the designated agency with empanelled societies and rice mills. Expenditure made by the designated agencies are reimbursed by the F&S Department on receipt of claims supported by documentary evidences.

As per modalities stipulated by the Government order as well as mentioned in the agreement, paddy was to be procured by the Societies from the farmers (by issuing account payee cheques to each farmer). Acknowledgement against the payment was to be obtained from farmers on Muster Rolls in presence of representative of the agency and duly verified by Inspecting Personnel of F&S Department/ Co-operation Department/ any other officer nominated by the Government.

The West Bengal Essential Commodities Supply Corporation Limited (WBECSCCL), is a designated agency in West Bengal for procurement of paddy. For the Kharif season 2015-16, it entered into agreements with empanelled Societies and rice mills.

- (I) For procurement operations in Birbhum district during Kharif season 2015-16, WBECSCCL entered into agreement with Society A and rice mill B in March 2016. Records showed that the rice mill was a newly empanelled one.

As per Muster rolls 11,586.96 quintals of paddy were procured between March 2016 and June 2016 from 466 farmers. However, cheques were issued only to 444 farmers, whereas paddy was procured on credit from the remaining 22 farmers, which was highly irregular. It also represented lack of monitoring by the district level functionary of WBECSCCL as well as inspecting staff of F&S Department. Active monitoring was a pre-requisite for ensuring on-spot handing over of cheques to farmers.

It was further observed that out of 444 cheques drawn during March 2016 and May 2016 in favour of farmers, 391 cheques worth ₹ 1.38 crore were dishonoured. The other 53 cheques were, however, duly encashed.

Records of WBECSCCL showed that in April 2016 (*i.e.*, after procurement operation had started), the District Procurement Officer of WBECSCCL moved the District Controller of Food & Supplies, Birbhum to investigate the status of the rice mill. The Inspecting Official reported that there was no existence of the mill B at the address quoted by it while applying for empanelment. No CMR was received by WBECSCCL against the above paddy.

On complaints being lodged by the aggrieved farmers, WBECSCCL, released (May 2017) ₹ 1.45 crore to 413 farmers (391 farmers with bounced cheques *plus* 22 farmers who had sold paddy on credit) by bank transfer.

- (II) In Paschim Medinipur, the WBECSCCL entered into agreements (February 2016) with two procurement Societies and two rice mills for procurement operations.

Records showed that two Societies procured 8,152.90 quintals of paddy from 370 farmers. It was, however, observed that out of those 370 farmers, 288 farmers did not receive price (₹ 0.72 crore) of their paddy. The District Magistrate (DM), Paschim Medinipur further intimated that there were nine more farmers who did not receive any price (₹ 1.70 lakh) of their paddy.

There were lapses on the part of WBECSCCL as well as Inspecting Officials of F&S/ Co-operation Department, as they were to ensure actual payment of MSP to the farmers.

WBECSCCL as per Orders of the F&S Department (August 2016 and April 2017), paid ₹ 0.74 crore to those 297 aggrieved farmers from their procurement fund. The DM confirmed (March 2017) delivery of cheques among 288 farmers. Confirmation in respect of payment to all farmers were seen from the Government Order issued in June 2017 by the F&S Department.

However, in this case also, no paddy/ CMR was received by WBECSCCL from the Societies/ rice mills.

The Food & Supplies Department, GoWB reimbursed the entire amount of ₹ 2.19 crore (₹ 1.45 crore in respect of Birbhum plus ₹ 0.74 crore relating to Paschim Medinipur) to WBECSCCL. However, nothing was forthcoming from records to show investigations made by the WBECSCCL or F&S Department to identify lapses on the part of district functionaries of WBECSCCL or Inspecting

Officials of F&S Department to fix-up responsibility. Considering the gravity of the matter, the F&S Department needs to undertake an investigation to identify the responsibility centres and in accordance fix responsibility on the delinquent officers/ officials of the F&S Department as well as the WBECSCCL. Moreover, West Bengal Custom Milled Rice (Obligation & Control) Order, 2015, contained provision for penalty against non-delivery of paddy/ CMR by the Society/ rice mills. In the case of failure of the Society/ rice mill to deliver the full quantity of paddy/ CMR, the order provided for recovery of the entire costs from the rice miller/ Society and initiation of appropriate legal action. However, there was nothing on record either at the end of the WBECSCCL or with the F&S Department, to indicate if any effort was made for recovery of cost of undelivered CMR.

Department in their reply (March 2020) accepted the fact that payment of compensation to the deprived farmers had been made.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

## HEALTH & FAMILY WELFARE DEPARTMENT

### 3.8 *Excess expenditure on purchase of medicines and equipment*

**NRS Medical College & Hospital (MCH) and RG Kar MCH incurred excess expenditure of ₹ 2.71 crore on purchase of medicines and equipment in contravention to clarifications of Finance Department on treatment of pre-GST contracts during GST regime.**

Medical College & Hospitals (MCHs) in the State procure medicines and equipment either by inviting tender or from the approved vendors at the rate finalised by Central Medical Stores (E&S), Department of Health & Family Welfare, Government of West Bengal.

On introduction of Goods and Services Tax (GST) with effect from July 2017, Finance Department, Government of West Bengal (GoWB) issued (August 2017) clarifications/ guidelines pertaining to treatment of ongoing pre-GST contracts after introduction of GST regime. According to the clarification, GST would be applicable, regardless of time of supply of goods, in any invoice/ bill raised on or after 1<sup>st</sup> July 2017 under pre-GST contracts. The order further clarified that in such cases, the value of the bill together with the applicable tax under GST {i.e., West Bengal State Goods & Services Tax (WBSGST) plus Central Goods & Services Tax (CGST) in case of local purchase from within the State} should not exceed the value that such contractor/ supplier would have billed for prior to July 2017 inclusive of Value Added Tax (VAT) and Service Tax, if any. The Finance Department, in its order, further illustrated<sup>149</sup> how the base price ('calculated base price') was to be worked out from the prices inclusive of all taxes to ensure that total payable price under GST regime do not exceed the price payable earlier.

It was observed in audit that at that point of time (1<sup>st</sup> July 2017) when GST was introduced, there was an ongoing contract (since 2015) under the Central

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<sup>149</sup> If total price inclusive of all tax prior to GST regime: X, applicable rate of GST: R; Calculated base price:  $X * \{100 / (100+R)\}$

Medical Stores (E&S) (CMS) for purchase of medicines and equipment. Under the above mentioned order of the Finance Department, rates (inclusive of all taxes) finalised by CMS in that contract in pre-GST regime was to continue in GST regime too.

Scrutiny of the bid document of the tender notified in September 2015 showed that the lowest bidders were selected on the basis of base rates quoted ('quoted base price') by them. The 'quoted base price'<sup>150</sup> were exclusive of VAT/ Central Sales Tax (CST), Excise duty and Cess, etc., wherever applicable. CMS asked (August 2016) the selected bidders of each item to provide tax composition<sup>151</sup> of the items. In the finalised rate chart showing tax component-wise breakup:

- In some cases, applicable taxes like VAT, Excise Duty, Entry Tax and Cess, etc., were shown separately;
- In some cases, only VAT was shown (indicating that the 'quoted base prices' included other taxes); and
- In the remaining cases, no tax component was shown separately at all (indicating that those 'quoted base prices' were inclusive of all taxes).

Scrutiny of purchase records of medicines and equipment related to NRS Medical College & Hospital (MCH), Kolkata and RG Kar MCH, Kolkata showed that in GST regime they procured equipment and medicines from CMS approved vendors from the suppliers selected in pre-GST regime.

The MCH authorities did not work out the 'calculated base price' following the instructions stipulated by the Finance Department in its order of August 2017. Instead, while issuing supply orders to vendors, applicable GST component was added to the 'quoted base price'. As a result, total bill value for those items in GST regime surpassed the amount that would have been billed for those items in pre-GST regime. Such excess expenditure pertained to the cases where rate of VAT was less than the applicable rate of GST or where the vendors did not indicate any tax component at all apart from "quoted base price". Total additional expenditure on this count in these two MCHs stood at ₹ 2.71 crore<sup>152</sup> (*Appendix 3.1A* and *3.1B*). This may also lead to undue financial benefit to the vendors as they were not liable to deposit the additional quantum of GST received from these hospitals against their bills.

Authority of NRS MCH stated (January 2020) that necessary clarification had been sought (January 2020) from the Directorate of Health Services (DHS), Department of Health & Family Welfare.

Thus, NRS MCH and RG Kar MCH incurred an excess expenditure of ₹ 2.71 crore on purchase of medicines and equipment during GST regime, by not adhering to the instructions issued by Finance Department for treatment of pre-GST contracts. This also led to extension of undue financial benefits to the private suppliers to that extent.

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).

<sup>150</sup> Inclusive of Entry Tax, Customs Duty (if applicable), Transportation Charges, Insurance, Delivery Charges, Incidental Charges, Freight Charges, Testing Charges, Installation and Training Charges, etc.

<sup>151</sup> The tax composition provided by the bidders were not made available in audit.

<sup>152</sup> NRS MCH: ₹ 1.39 crore and RG Kar MCH: ₹ 1.32 crore

3.9 Avoidable payment of health insurance premium

**Due to failure in exercising proper check, H&FW Department made extra payment of ₹ 10.20 crore towards premium of Rashtriya Swasthya Bima Yojana (RSBY).**

With a view to providing health insurance cover to Below Poverty Line (BPL) families, Government of India (GoI) had introduced a health insurance scheme titled ‘Rashtriya Swasthya Bima Yojana (RSBY)’ from 2008-09. Beneficiaries under RSBY were entitled to a hospitalisation coverage of up to ₹ 30,000 and the premium was to be shared between the GoI and the State in the ratio 60:40. In West Bengal, the Health & Family Welfare Department (H&FW Department) was responsible for implementing the scheme since September 2013.

In February 2016, in order to bring workers/ volunteers associated with various schemes/ programmes implemented by the State Government and not covered under any health insurance or similar other scheme, the Government of West Bengal introduced a separate Group Health Insurance scheme named ‘Swasthya Sathi’. This scheme was to be implemented by the H&FW Department through formation of Swasthya Sathi Samity and was to provide basic health cover upto ₹ 1.5 lakh *per annum* per family and upto ₹ 5.00 lakh for critical illnesses like Cancer, Neuro-surgeries, *etc.* Premium for this scheme was to be borne entirely by the Government of West Bengal.

Salient features of these two schemes are given below.

**Table 3.4: Features of RSBY and Swasthya Sathi**

Particular	RSBY	Swasthya Sathi
Initiation Year	Financial Year 2008-09	Financial Year 2016-17
Family size	Five	No cap
Family definition	Household head, spouse, and up to three dependents (children and/ or parents of the head of the family)	Husband, wife, parents of both the spouse and all dependent children.
Health Coverage	₹ 30,000 per family <i>per annum</i>	₹ 5,00,000 per family <i>per annum</i>
Target Population	Below Poverty Line, Mahatma Gandhi National Rural Employment Guarantee Scheme and Handloom workers	Workers/ volunteers, <i>etc.</i> , who were not covered under any health insurance or similar other scheme
Premium Sharing pattern between State and Central Government	40:60	100 <i>per cent</i> by the State Government

Source: Scheme guidelines and records of H&FW Department

Thus, both the schemes were implemented by the H&FW Department in West Bengal and premium for both RSBY (partly) and Swasthya Sathi (fully) were borne by the State. Moreover, Swasthya Sathi aimed at covering population not covered under any similar health insurance scheme. It was, therefore, imperative for the Department to check if the applicants for Swasthya Sathi were already covered under RSBY. This would have saved payment of premium for either of the schemes. Especially, as coverage under Swasthya Sathi was higher than that of RSBY, discontinuation of RSBY premium at the time of enrolment in Swasthya Sathi would have been economical for the Department without any compromise in insurance benefits receivable by the beneficiaries.

However, the Department did not exercise any check while enrolling beneficiaries under Swasthya Sathi.

Subsequently, the RSBY scheme was to be withdrawn by Government of India as another new scheme - Ayushman Bharat was launched on 14 April 2018. In October 2018, the Swasthya Sathi Samity decided to subsume RSBY beneficiaries into Swasthya Sathi Scheme from 01 October 2018. For facilitating the process, the State Health Agency obtained (August 2018) RSBY database of beneficiaries from GoI.

In March 2019, it was detected that there was an overlapping of 2.03 lakh beneficiaries in the State, who were covered both under Swasthya Sathi and RSBY during the period from April 2017 to September 2018. The quantum of RSBY premium paid against those beneficiaries for this period stood at ₹ 10.20 crore. As premium of Swasthya Sathi was also continued to be paid simultaneously during this period against those families, payment of RSBY premium lacked justifications and hence, was avoidable. Had the Department exercised cross-check during enrolment of beneficiaries under Swasthya Sathi with database of RSBY, the same could have been avoided.

The fact of duplication of beneficiaries under these two schemes, was accepted (October 2019) by the Additional Director (Accounts), Swasthya Sathi Samiti. A further detailed reply was submitted, in August 2021, by the Secretary & State Nodal Officer, Swasthya Sathi, Department of Health and Family Welfare Government of West Bengal. The reply has contended that there was no explicit bar on eligibility if any beneficiary was already covered under other Government sponsored scheme like RSBY *etc.* and that the Government of India had delayed the decision of winding up of RSBY and allowed the State Government to pay premium (on pro-rata basis) on account of the RSBY beneficiaries of the State from time to time (up to 30 September 2018) as per the approved beneficiary list by GOI. The reply has also contended that there was no common key between RSBY Database and Swasthya Sathi database for identification of duplication and there were variations in family definition and coverage in these two schemes. The reply has further contended that as per Insurance Regulatory and Development Authority guidelines, Insurance premium is paid in advance and thus identification of any family and deleting it from the databases during pendency of the scheme is not considered.

Reply was not tenable as the Swasthya Sathi scheme was aimed at covering such population, who were not covered under any health Insurance or similar other scheme and as explained in the salient feature of these two schemes, the coverage under the Swasthya Sathi scheme was much more comprehensive than that of the RSBY scheme. Further, decision of the GoI to wind up the RSBY scheme had nothing to do with the fact of duplication, as proper scrutiny during enrolment process of the Swasthya Sathi scheme, could have avoided the overlapping of beneficiaries between these two schemes. That no common key was assigned between the database of these two schemes from the initial stage of implementation of the Swasthya Sathi scheme, was a fault attributable to the State machinery, as finally a unique RSBY URN was generated, which was subsequently used in the de-duplication process and for subsuming RSBY beneficiaries under the Swasthya Sathi Scheme. Even the logic of making advance payment of Insurance premium, lacked justification, as such payment due to overlapping of beneficiaries continued for eighteen months for these two schemes and such double payment could have been avoided had proper scrutiny during enrolment under the Swasthya Sathi Scheme been done. Thus, the

H&FW Department shouldered an avoidable expenditure of ₹ 10.20 crore for unjustified continuation of RSBY premium against 2.03 lakh beneficiaries, who were also enrolled under Swasthya Sathi scheme.

The matter has been referred to the Government in June 2021; reply was awaited (October 2021).

**3.10 Non-recovery of penal amounts from Swasthya Sathi Insurance Companies**

**The State Nodal Agency, Swasthya Sathi, Health & Family Welfare Department did not recover ₹ 6.11 crore from Insurance Companies for their under-performance, in spite of having enabling provisions in the agreement.**

With a view to bringing the low paid contractual workers/ volunteers associated with various schemes/ programmes implemented by the State Government and who were not covered under any Health Insurance Scheme, the Health & Family Welfare Department (Department) introduced a Group Health Insurance scheme-named “Swasthya Sathi” in February 2016. The Scheme was designed to provide basic health cover for tertiary care<sup>153</sup> up to ₹ 1.5 lakh *per annum* per family through insurance<sup>154</sup> mode and up to ₹ 5 lakh *per annum* per family through Assurance mode<sup>155</sup>.

For this purpose, agreements were entered into between the State Nodal Agency (SNA) and Insurance Companies (ICs)<sup>156</sup>. As a deterrent against under-performance, the agreements had specific penal provisions against under performance by the ICs. Such performance assessment was to be done in terms of enrolment related activities, timeliness in settlement of claims and empanelment of health care service providers. As regards timeliness in settlement of claims, settlement within 30 days from date of submission of claim was stipulated as an acceptable standard and non-adherence to the same would attract penalty based on the criterion enumerated below:

**Table 3.5: Details of criteria for imposing penalty provision**

Standard	Monitoring method	Benchmark	Points assigned in under-performance severity scale
Settlement of claims within 30 days	The ratio of claims amount which have not been paid or rejected within 30 days (from the date of claims raised to the Insurance Company) to the total claims amount made to the Insurance Company.	If 10% of claims remain unpaid at the end of 30 days	four Points
		If between 10% and 25% of the claims remain unpaid after 30 days	eight Points
		If between 25% - 40% of the claims remain unpaid after 30 days	10 Points
		If more than 40% of claims remain unpaid after 30 days	12 Points

Source: Clauses of the agreement between SNA & Insurance Companies

<sup>153</sup> Tertiary Health care refers to a third level of health system, in which specialized consultative care is provided usually on referral from primary and secondary medical care. Specialised Intensive Care Units, advanced diagnostic support services and specialized medical personnel are the key features of tertiary health care.

<sup>154</sup> Includes basic health cover for secondary and tertiary care upto ₹ 1.5 lakh per family per annum

<sup>155</sup> Includes treatment of critical illnesses beyond ₹ 1.5 lakh and upto Rupees five lakh per family per annum

<sup>156</sup> 2017-18: National Insurance Company- 10 districts and United India Insurance Company-13 districts and 2018-19: Bajaj Finance Insurance Company- 18 districts and Iffco Tokio Insurance Company- five districts

The threshold limits prescribed for imposition of penalty performance severity on the defaulting ICs were as under:

**Table 3.6: Detailed penalty provisions of defaulting Insurance Companies**

Threshold limits of points	Penalty provision
6-18 points	one <i>per cent</i> of total annual premium amount for the concerned insurance company
19-24 points	three <i>per cent</i> of total annual premium amount for the concerned insurance company
25- 28 points	five <i>per cent</i> of the total annual premium amount for the concerned Insurance Company and cancellation of renewal
29- 32 points	eight <i>per cent</i> of total annual premium and Insurance Company debarred from bidding for one year
False intimations on any of the above parameters	Insurance Company barred from bidding for three years

*Source: Clauses of the agreement between SNA & Insurance Companies*

Scrutiny of records relating to district-wise performance of the Insurance Companies in terms of timeliness in settlement of claims showed that there was substantial delays beyond stipulated 30 days as shown in *Appendix 3.2*. The position is summarised below.

**Table 3.7: Summary of performance of Insurance Companies**

Year	Name of the IC	Number of districts assigned	Number of districts where 10-25 <i>per cent</i> of cases were delayed beyond 30 days (percentage range of cases delayed)	Number of districts where more than 25 <i>per cent</i> cases were delayed beyond 30 days (percentage range of cases delayed)
2017-18	National Insurance Company	10	06 (11.18 to 24.64 <i>per cent</i> )	03 (26.73 to 32.03 <i>per cent</i> )
	United India Insurance Company	13	04 (11.08 to 12.33 <i>per cent</i> )	05 (26.49 to 52.76 <i>per cent</i> )
2018-19	Iffco Tokyo Insurance Company	Five	01 (22.77 <i>per cent</i> )	04 (25.98 to 43.45 <i>per cent</i> )
	Bajaj Finance Insurance Company	18	06 (11.95 to 15.07 <i>per cent</i> )	01 (25.03 <i>per cent</i> )

*Source: Records of the district authorities*

The above position rendered the defaulting ICs liable to receive 8 to 12 points on severity scale for under performance. As per the agreed stipulation, one *per cent* of the annual premium amount should have been recovered from the concerned IC as penalty.

The SNA, however, neither evaluated the performances of the Insurance Companies as per criterion laid down in the agreements executed between the SNA and ICs, nor imposed any penalty on the defaulting ICs. A comparison of district-wise total amounts of premium paid (₹ 1,148.49 crore)<sup>157</sup>, recoverable penalty at the rate of one *per cent* and premium actually paid<sup>158</sup> to the Insurance Companies during 2017-18 and 2018-19 showed that even on a conservative estimate the unrecovered penalty amount stood at ₹ 6.11 crore<sup>159</sup>.

Thus, the State Nodal Agency did not recover ₹ 6.11 crore from Insurance Companies against their under-performance in spite of having enabling

<sup>157</sup> ₹ 851.48 crore in 2017-18 and ₹ 297.01 crore in 2018-19

<sup>158</sup> After adjusting the refundable amount of premium by the Insurance Companies in the case the admitted hospital claims was less than 80% of the premium. In such case, the insurer was to return the difference between actual claim and 80% of the insurance premium to the SNA

<sup>159</sup> ₹ 5.93 crore in five districts for 2017-18 & ₹ 0.18 crore in nine districts for 2018-19

provisions in the agreement. This not only amounted to extension of undue financial advantage to the Insurance Companies, but also diluted the built-in deterrence mechanism against delays in settlement of claims.

On this being pointed out by Audit, the Financial Advisor, Swasthya Sathi, H&FW Department, in reply, stated (January 2021) that the system for identifying late payment beyond 30 days with reasonable accuracy was not readily available in the portal. This amounts to deficiency in control mechanism on the part of State Nodal Agency.

Secretary and State Nodal Officer, Swasthya Sathi, in reply (August 2021) contended that delayed payment to hospitals could not be arrived at with reasonable accuracy, as the date of uploading of data regarding payments made could be delayed beyond 30 days, though the payments were credited within 30 days.

The reply was not tenable since scrutiny of records revealed that not only the date of uploading of data regarding payments made was delayed beyond 30 days but also payments were not actually credited in due time, *i.e.*, within 30 days, in contrary to that contended to by the Department.

The reply, however, mentioned that necessary measures were being taken for upgradation of the software in order to reflect actual date of payment in the portal so that delay/ confusion does not occur. Also, it was noticed from the reply that the concerned Insurance Companies have been communicated for depositing the penalty amounting ₹ 6.11 crore.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

**TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT  
DEPARTMENT**

**(DIRECTORATE OF INDUSTRIAL TRAINING)**

**3.11 Wasteful expenditure of ₹ 257.13 lakh towards construction of Industrial Training Institute**

**Lack of co-ordination within the Government led to initiation of the work of construction of an Industrial Training Institute, on a plot of land, not owned by the Government. This resulted in a wasteful expenditure of ₹ 257.13 lakh towards cost of construction of the incomplete ITI building.**

Government of West Bengal (GoWB) in the Department of Technical Education, Training and Skill Development (TETSDD) initiated (March 2015) the work of construction of a building for establishing a new Industrial Training Institute (ITI) at an estimated cost of ₹ 839.14 lakh at Nandigram-I Block in Purba Medinipur district, by engaging a Government of India Undertaking, M/s Hindustan Steelworks Construction Limited (HSCL), as the executing agency. An amount of ₹ 419.57 lakh (being 50 *per cent* of total cost<sup>160</sup>) was paid (March 2015) by the GoWB to M/s HSCL as per terms of agreement executed (March 2015). The construction work, however, was stopped on 16 October 2015.

In this backdrop, records were reviewed. It emerged from such review that

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<sup>160</sup> As per agreement, 10 per cent of total cost of estimate was to be paid on signing the agreement and 40 per cent was to be paid with the commencement of work

- Block Land & Land Reforms Officer (BL&LRO), Nandigram-I declared (January 2014) the land in question as free from all encumbrances and other litigation for the purpose of construction of the proposed ITI, though the Government was perpetually restrained from interfering with possession of the said land. This was as per a decree passed by the District Court, Tamluk, Medinipur (currently Purba Medinipur) in August 1963, in terms of which, the possession of the land in question was declared in favour of an individual petitioner. In these circumstances, declaring the said land as free from all encumbrances, was misleading. Even, records of the TETSDD did not indicate that the BL&LRO at any stage informed them of this matter.
- In November 2014, successors of the petitioner moved<sup>161</sup> the Hon'ble High Court, Calcutta seeking to restrain any erection in the said plot of land. It was observed from the filed petition that the BL&LRO was made party to the case. TETSDD, however, initiated the work of construction of the ITI on the said land from March 2015. There was nothing on record at the end of the TETSDD, to indicate that initiatives were taken from their end, to be aware about further developments concerning the ITI to be constructed, prior to actual commencement of the work, though M/s HSCL had proposed (11 April 2015) to the TETSDD that, as there was a change in the plot of land by way of reduction of area (from 4.24 acres to 2.56 acres) of available land, the layout plan was required to be revised, which was also acceded to by the TETSDD. Till the stoppage of work on 16 October 2015, the construction work was 30 *per cent* complete involving an expenditure of ₹ 257.13 lakh.
- GoWB (after 54 years, from the decree passed in August 1963) moved (2017) the Court of Law, which allowed<sup>162</sup> (July 2017) the case. Successors of the petitioner moved the Hon'ble High Court, Calcutta thereafter and the Hon'ble High Court, through its order dated 18 January 2018, dismissed the appeal of the GoWB, in respect of the decree of August 1963. GoWB moved the Hon'ble Supreme Court in September 2018 but the same was also dismissed by the Supreme Court in September 2018.
- Thereafter, the TETSDD in November 2019, accorded the final administrative approval for ₹ 257.13 lakh, being the amount of expenditure incurred, and requested M/s HSCL to refund the balance amount of ₹ 162.44 lakh. Further, as seen from a communication (21 March 2021) of the Directorate under TETSDD, the residual amount of ₹ 162.44 lakh, as was also paid to the Government of India Undertaking A, was to be adjusted with payment due for construction of other ITIs and partly to be refunded to GoWB. Thus, lack of co-ordination within the Government led to construction of ITI, Nandigram-I Block, on a disputed plot of land, resulting in wasteful expenditure of ₹ 257.13 lakh towards cost of construction of the incomplete ITI building.

In reply (September 2021), the TETSDD stated that administrative approval was accorded in January 2015, relying on the non-encumbrance declaration submitted by the BL&LRO in January 2014. The reply mentioned that at no point of time the TETSDD was informed about the litigated status of the land

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<sup>161</sup> Through Writ Petition, based on the decree passed in August 1963

<sup>162</sup> Delay on part of the State Government was condoned.

in question, prior to commencement of work. The reply also mentioned that the residual amount of ₹ 162.44 lakh was under the process of recovery.

As the administrative approval was issued by the TETSDD one year after obtaining the declaration from the BL&LRO, it was essential that the current position concerning the plot of land, was sought for from the BL&LRO, prior to issuing the administrative approval. However, the reply remained silent as to whether such current position was sought for from the BL&LRO. Further, the reply in effect substantiated the Audit contention that there was lack of co-ordination within the Government of West Bengal, leading to such wasteful expenditure.

The whole gamut of facts was indicative of lack of coordination within the Government culminating in wasteful expenditure, which calls for attention of the Government including fixation of accountability.

## MINORITY AFFAIRS & MADRASAH EDUCATION AND SCHOOL EDUCATION DEPARTMENTS

### 3.12 Printing of Text Books

#### **Excess printing of 26.69 lakh National Text Books (NTBs)/ Text Books resulted in excess expenditure of ₹ 4.23 crore.**

a) For supplying National Text Books (NTBs) to students of Madrasahs, Directorate of School Education (DSE) used to print all books for classes I to V. Subsequently, the School Education Department requested (July 2016) the Directorate of Madrasah Education (DME) to print NTBs for classes I to V of all Madrasah students for the academic year 2017 onwards. DSE was, thus, absolved of the responsibility of printing of NTBs for classes I to V. DME placed work orders on two State PSUs<sup>163</sup>, for printing of NTBs for classes I to V for the academic year 2018. Further, for classes VI to XII, printing of text books<sup>164</sup> (TBs) was done by DME for the academic year 2018 as well as earlier academic years.

During scrutiny of stock of NTBs/TBs and records relating to online requisitions<sup>165</sup> submitted to West Bengal Text Book Corporation Limited (WBTBCL) by DSE for printing and distribution of books of 12 districts<sup>166</sup> for the academic year 2018, it was noticed that the DSE in violation of the decision of the School Education Department (July 2016) and the prevailing system as referred above, also printed 10,43,400 NTBs valuing ₹ 3.21 crore<sup>167</sup> for classes I to XII and distributed the same to Madrasahs. The duplicate set of books were, however, lying at Madrasahs, undistributed and could not be utilised. Reasons for printing of same set of text books by the DSE were not on record.

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<sup>163</sup> Hooghly Printing Company Limited (HPCL) and West Bengal Text Book Corporation Limited (WBTBCL)

<sup>164</sup> (i) Some books of Classes IX to XII, as follows, **Class-IX and X: Bengali, English and Mathematics;** (ii) **Class-XI: Mind Scrape, Rapid reader, Sahitya Charcha and Bangla Sahityer Itihas,** and (iii) **Class-XII: Mind Scrape and Rapid reader**

<sup>165</sup> Online requisitions submitted by Circle offices of DSE.

<sup>166</sup> North 24 Parganas, South 24 Parganas, Hooghly, Murshidabad, Birbhum, Malda, Bardhaman, Cooch behar, Dakshin Dinajpur, Uttar Dinajpur, Howrah and Jalpaiguri

<sup>167</sup> For 1,91,243 books pertaining to 2018, calculated by Audit at the rates charged by West Bengal Text Book Corporation Limited.

Minority Affairs and Madrasah Education Department (MAMED) replied (January 2019) that the matter had been brought to the notice of the School Education Department. The reply also contained that the School Education Department had formed a Convergence Committee (with the Principal Secretary, School Education Department, the Principal Secretary, MAMED and the Principal Secretary, Pashim Banga Sarva Siksha Abhiyan-PBSSM as its members), to prevent repetition of this kind of incidence.

b) Printing of TBs, for academic years 2016-2018, were seen to be done by the DME by enhancing the existing student strength by 10 *per cent*. An attempt by Audit, in respect of classes VI to VIII (for some books), disclosed an excess printing of 16.26 lakh TBs worth ₹ 1.02 crore for the academic years 2016 to 2018 in comparison to actual enrolment recorded during these academic years. Reasons for placing order for printing of 16.26 lakh excess TBs were not on record, and those TBs were lying at the Madrasahs.

On this being pointed out by Audit, the MAMED, while admitting that actual assessment was made by enhancing existing number of students by 10 *per cent*, *inter-alia* replied (January 2019) that sometimes the number of students admitted was less than the desired numbers and in most cases it was more than 10 *per cent* and exact number of TBs required could not be ascertained at the time of printing of TBs. Reply of the MAMED was not tenable in view of piling up of non-distributed books to the extent of 16.26 lakh which reflects poorly on the assessment procedure adopted and due to which an amount of ₹ 1.02 crore had to be borne out of the State exchequer.

Thus, printing of same sets of NTBs/ TBs (academic year 2018) meant for students of Classes I to XII of Madrasahs in the State of West Bengal, by the Directorate of School Education (DSE), in addition to printing undertaken by the Directorate of Madrasah Education (DME), coupled with excess printing of TBs over actual enrolment by the DME during the academic years 2016 to 2018, led to excess printing of 26.69 lakh NTBs/ TBs. Non-utilisation of the excess printed NTBs/ TBs rendered the expenditure of ₹ 4.23 crore incurred thereon unfruitful, besides causing adverse impact on environment by wastage of papers used for printing of unused books.

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).

## LABOUR DEPARTMENT

### 3.13 *Inadmissible payment*

**Failure in proper implementation of Samarthan scheme allowed inadmissible payment of ₹ 2.18 crore. Further, no mechanism was put in place to collate data/ information for assessing the extent of alternative business actually generated in the State.**

Government of West Bengal (GoWB) introduced a new scheme called 'Samarthan' with a view to providing financial assistance (One Time Grant of ₹ 50,000) to such labourers/ workers who were permanent residents of West Bengal, working in other States, and who had lost their employment and were compelled to return to the State after 08 November 2016 as jobless, consequent upon Demonetization.

The main objective of the scheme was to facilitate jobless workers/ labourers to begin alternative business/ self-employment. The Department released ₹ 94.20 crore to 10 districts under ‘Samarthan scheme’ during 2016-2017 (₹ 58.64 crore) and 2017-2018 (₹ 35.56 crore). Though, the Guidelines of the scheme did not specify the modalities about the procedure of payment to beneficiaries, while analyzing the disbursement process, it came to notice that payment to beneficiaries were made either by DM offices or by offices of Block Development Officer (BDO)/ Sub-Divisional Officer (SDO). Guidelines of the scheme issued by the State Government specified the following eligibility criteria for selecting the beneficiaries:

- i) The worker/ labourer should be a bread-winner of the family.
- ii) Block Development Officer (BDO) in consultation with local police administration should certify that the applicant was actually working outside the State and had returned to the State after 08 November, 2016 due to loss of his job. In order to complete the certification process detailed enquiry for each applicant was to be carried out.
- iii) The applicant must have an Electoral Photo Identity Card (EPIC) to prove that he/ she is a permanent resident of West Bengal.

Implementation of the Samarthan scheme was scrutinized in audit between November 2018 and May 2019 through examination of records of seven districts covering an amount of ₹ 63.89 crore (₹ 50,000 each for 12,778 beneficiaries) representing 74.94 *per cent* of the total fund of ₹ 85.25 crore (17,051 beneficiaries @ ₹ 50,000) for these seven districts, pertaining to fiscals 2016-18. Offices of DM, SDO and BDO were test-checked. Findings emerging from such scrutiny are elaborated below:

### **Audit Findings**

#### ***3.13.1 Double payment to 31 beneficiaries involving excess payment of ₹ 15.50 lakh:***

As stipulated in guidelines of the scheme, each beneficiary should be paid One Time Grant of ₹ 50,000. Scrutiny of records<sup>168</sup> in the test-check districts disclosed that, in three test-checked districts<sup>169</sup>, in violation of the provision of the scheme guidelines referred *ibid*, 31 beneficiaries were paid twice leading to excess expenditure of ₹ 15.50 lakh.

#### ***3.13.2 16 ineligible beneficiaries engaged in works in the State under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) were also paid financial assistance of ₹ 50,000 under this scheme***

Records<sup>170</sup>, in respect of four<sup>171</sup> of the test-checked districts, disclosed that 16 beneficiaries engaged under MGNREGA scheme and had received assistance under that scheme during 2016-17, were also disbursed ₹ 50,000 each under this scheme. Moreover, analysis of applications submitted by beneficiaries revealed that though the concerned BDOs and Officer-in-charge (OC) of the concerned local police administration certified them as eligible beneficiaries, no supporting documents in support that they were actually working outside West Bengal were found attached with those applications.

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<sup>168</sup> Final list of beneficiaries, Bank Statements and Cash Book

<sup>169</sup> Nadia, Paschim Medinipur and Murshidabad

<sup>170</sup> List of beneficiaries and data collected from public portal (<http://nrega.nic.in>)

<sup>171</sup> Murshidabad (12), Purba Bardhaman (one), Howrah (one) and Paschim Medinipur (two)

Thus, these beneficiaries were allowed undue benefit of ₹ 8.00 (16 persons @ ₹ 50,000) under the scheme.

### ***3.13.3 Financial Assistance paid to 388 ineligible applicants resulting in inadmissible expenditure of ₹1.94 crore***

While scrutinising available records of BDOs/ SDOs/ DMs it had come to notice that a total of 388<sup>172</sup> applicants, who were paid financial assistance of ₹ 50,000 each under the scheme in the seven test-checked districts, actually returned to West Bengal before 08 November 2016 and accordingly these applicants were ineligible for the benefit under the scheme.

During scrutiny of these applications submitted by applicants it was noticed that though the concerned BDOs and Officer-in-charge (OC), local police administration certified those applications, 379 applications were found not attached with supporting documents ensuring the fact that they were actually working outside West Bengal and had returned to West Bengal after 08 November, 2016. In the remaining nine<sup>173</sup> cases, applications were found attached with railway tickets of before 08 November 2016, but still those applications were approved by BDO and they were paid financial assistance.

Thus, payment to these ineligible applicants resulted in inadmissible expenditure of ₹ 1.94 crore.

### ***3.13.4 Coverage of the scheme not extended to ten other Districts of the State***

Scrutiny of records (files) of the Department disclosed that out of 20 districts (as of November 2016) in West Bengal, only 10 districts had been selected for the scheme and termed as mostly affected districts of demonetization. Reasons for selection were not imminent from files of the Department. Further scrutiny revealed that District Magistrates of Purulia and Bankura in West Bengal requested (January 2018 and February 2018 respectively) Labour Department, GoWB for inclusion of the name of these districts under the scheme ‘Samarthan’ as a huge number of workers had returned to the districts after demonetization. However, these districts were not found included as a part of the scheme. Hence, many migrated labourers/ workers appeared to have been deprived of benefits under the scheme due to non-inclusion of these 10 districts.

### ***3.13.5 Monitoring of the scheme to assess the extent of alternative business or self-employment actually generated***

Guideline of the scheme did not specify any monitoring mechanism of the scheme although the scheme envisaged that labourers would start an alternative business/ self-employment. There was no direction in the guidelines regarding data collation on extent of alternative business or self-employment, actually generated, to assess the impact of the scheme. Hence, the test-checked DM offices and BDO offices did not take any initiative to gather information as to how far the beneficiaries could start any alternative business or self-employment with the one-time grant of ₹ 50,000.

### ***3.13.6 Conclusion***

Thus, failure in properly implementing the Samarthan scheme, which was aimed at providing labourers/ workers employed outside the State and rendered

<sup>172</sup> Nadia (239), Murshidabad (30), Purba Bardhaman (14), Howrah (30), Paschim Medinipur (six), Coochbehar (20) and Dakshin Dinajpur (49)

<sup>173</sup> Nadia:four, Murshidabad:two and Purba Bardhaman: three

jobless on account of Demonetisation, with alternative business in the State, allowed inadmissible payment of ₹ 2.18 crore out of a total of ₹ 63.89 crores spent on seven selected districts. The scheme was marked by lack of coverage of 50 per cent of the Districts existent in the State. Further, there was no mechanism existent to collate data/ information for assessing the extent of alternative business actually generated in the State. Thus there was no assurance that the very objective of the scheme, to start any alternative business or self-employment with the one-time grant of ₹ 50,000 was actually fulfilled.

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

## **PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT**

### **3.14 Avoidable expenditure due to allowance of excess loose volume of stone metal under PMGSY Roads**

**Due to adoption of higher rate of compaction factor, the West Bengal State Rural Development Agency incurred an extra expenditure of ₹ 1.48 crore in construction of rural roads, under the Pradhan Mantri Gram Sadak Yojana.**

Government of India (GoI) launched (December, 2000) the Pradhan Mantri Gram Sadak Yojana (PMGSY), a Centrally Sponsored Scheme, to provide connectivity, by way of an All-weather Road to the eligible unconnected Habitations in the rural areas. West Bengal State Rural Development Agency (WBSRDA), an autonomous body under the Panchayat & Rural Development Department (PRDD), is the nodal agency for implementation of PMGSY in West Bengal. WBSRDA implements the PMGSY projects through Programme Implementation Units (PIUs<sup>174</sup>) functioning under it at different districts/sub-divisions.

Construction of rural roads considering the specification of Water Bound Macadam (WBM), involves use of loose stone metal, in a compacted manner. In terms of the Operation Manual (OM) of PMGSY, estimates should be based on the standard items, and the Standard Rate analysis for Rural Roads included in the Standard Data Book: Analysis of Rates for Rural Roads-2004 (SDB), brought out by the Ministry of Rural Development (MoRD). Further, as per the OM, roads were to be constructed in an economic and efficient way in terms of both cost and utility. As per the MoRD guidelines, for 360 cubic metre of output *i.e.*, compacted thickness, 435.60 cubic metre of loose stone metal was required (*i.e.*, compaction ratio of 1:1.21) in the specification of the WBM (for Grading two and three respectively).

Test-check, in course of audit (January 2020), disclosed that in districts of Paschim Medinipur and Jhargram, while preparing the Detailed Project Reports for 17 rural road projects, the Executive Engineer, Project Implementing Unit (PIU), based on the Schedule of Rates (SOR-2015) of WBSRDA, considered the compaction factor as 1:1.32, for both grading 2 and 3 specification of WBM. Subsequently, these rural road projects were technically sanctioned by the Superintending Engineer, WBSRDA and administratively approved by the PRDD. Reasons as to why such higher rate of compaction factor was adopted in the SOR by the WBSRDA, in deviation from the specification prescribed in

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<sup>174</sup> Responsible for project planning, execution and accounting

the guidance of the MoRD, were not clear to Audit. All 17 projects were executed by the National Projects Construction Corporation Limited, a Government of India Enterprise. For allowing such higher compaction factor in the specification of WBM, in respect of all these 17 works, an avoidable expenditure of ₹ 1.48 crore was incurred.

Thus, in respect of construction of 17 rural roads under the Pradhan Mantri Gram Sadak Yojana, the West Bengal State Rural Development Agency did not adopt specifications laid down by the MoRD, in its own Schedule of Rates, for use of loose stone metal in Water Bound Macadam. Consequently, an avoidable expenditure of ₹ 1.48 crore was incurred.

WBSRDA replied (August 2021) that that the compaction factor of 1:1.32 was considered by them, based on the Specification Book of Rural Roads (brought out by MoRD) for executing rural road works under PMGSY, which laid down the range of compaction factor as 1:1.21 to 1:1.43 for WBM Grading 2 and 3 respectively, and the average of 1:1.32 was considered by them. WBSRDA also stated that the compaction factor of 1: 1.21 was adopted in the SOR of 2019. The reply was not tenable as the OM had clearly stipulated that road works were to be executed a) following the SDB and in terms of which, the compaction factor was to be 1:1.21 and b) in a cost economic manner. Moreover, the subsequent adoption of the compaction factor of 1:1.21 in the SOR 2019 by the WBSRDA for execution of road works under PMGSY, also validated the Audit contention.

The matter was referred to the Government in July 2021; reply was awaited (October 2021).

## FINANCE DEPARTMENT

### DIRECTORATE OF COMMERCIAL TAXES

#### 3.15 Irregular benefit of Input Tax Credit

#### **Failure of Assessing Authorities (AAs) to detect irregularities in claims of Input Tax Credit resulted in evasion of tax of ₹ 42.13 crore.**

In terms of the West Bengal Value Added Tax Act (WBVAT Act), 2003, Output tax, in relation to any period, means the aggregate amount of tax payable by a dealer liable to pay tax in respect of any sale, or purchase, of goods, or execution of works contract, made in West Bengal. Input tax in relation to a tax period, means the amount of tax, paid or payable under the WBVAT Act, by a registered dealer, to a registered dealer, or a dealer (who is not otherwise required to be registered, but has made an application for registration within thirty days from the date of incurring liability to pay tax under the WBVAT Act), at the time of purchasing taxable goods, other than such taxable goods as may be prescribed, during that period.

WBVAT Act prescribes that a registered dealer can avail benefits of Input Tax Credit (ITC) to the extent of tax paid or payable by him in respect of purchase of taxable goods from registered dealers of West Bengal. Further, as per the WBVAT Act, ITC shall not be allowed to the purchasing dealer where original tax invoice has not been issued by the selling dealer from whom the goods have been purchased. WBVAT Act also prescribes that no ITC shall be allowed for purchases made from a registered dealer who is enjoying payment of tax at compounded rate.

Audit found in course of test-check, in six charge offices (Asansol, Colootola, Large Taxpayer Unit at Kolkata, Postabazar, Rajakatra and Salkia), that nine dealers (in total 10 cases) had availed benefit of ITC of ₹ 49.65 crore on the basis of purchase transactions. Scrutiny of these 10 cases was undertaken, with reference to returns filed by these purchasing dealers/ particulars of purchases submitted by these purchasing dealers/ corresponding particulars of sales submitted by sellers (from whom purchases were shown to be made by these purchasing dealers)/ registration status of these purchasing and selling dealers, as per the database of the Directorate, on test-check basis.

It was observed that in these 10 cases, nine dealers were eligible for benefit of ITC of ₹ 7.52 crore instead of availed benefit of ₹ 49.65 crore. Reasons for higher availment of ITC than eligibility, as emerged from the database, were

- a) in eight cases, either sellers had not made any sales to purchasers or made sales of such amount which was less than that claimed to be purchased by the purchasers. Of these eight cases, in one case the purchasing dealer's Registration Certificate (RC) was cancelled prior to the assessment period and in another case the seller dealer was paying tax at compounded rate;
- b) in one case, purchases were made from such dealers whose Registration Certificates were cancelled prior to the assessment period; and
- c) in the remaining case, purchases were made from a dealer who was enjoying payment of tax at compounded rate.

Assessing Authorities (AAs) failed to detect such irregularities through scrutiny of returns and details of sales, purchases, *etc.* Consequently, these dealers irregularly availed benefits of ITC of ₹ 42.13 crore (availed of ₹ 49.65 crore *minus* eligible ₹ 7.52 crore) and adjusted the same with their liability of payment of tax on their sales. So, there was evasion of tax by these dealers to the extent of ₹ 42.13 crore.

As irregular benefit of ITC, results in evasion of tax, so there is a need to undertake a thorough investigation to detect further such instances of benefits of ITC being passed on irregularly.

On these being pointed out, two charge offices (Postabazar and Rajakatra) while accepting the audit observations in three cases involving ₹ 6.66 crore stated (between June 2019 and February 2020) that

- Necessary action would be taken to re-open the case with the approval of the competent authority in one case involving ₹ 2.56 crore.
- Necessary action would be taken in due course in two cases involving ₹ 4.10 crore.

However, they did not furnish any report on levy and realisation of tax (June 2021). In six cases involving ₹ 34.27 crore, four charge offices (Asansol, Colootola, Postabazar and Salkia) replied (between May 2019 and March 2020) that the matter would be looked into. In the remaining one case, involving ₹ 1.20 crore, Large Taxpayer Unit charge office at Kolkata did not furnish any reply. Their further reply/ reply is awaited (June 2021)

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

### 3.16 Non-levy of penalty on irregular claims of Input Tax Credit

**Despite detection of cases of irregular claims of Input Tax Credit (ITC) by two dealers, proceedings to levy penalty were not initiated. Consequently, penalty of ₹ 1.33 crore was not levied.**

In terms of the West Bengal Value Added Tax Act (WBVAT Act), 2003, Output tax<sup>175</sup>, in relation to any period, means the aggregate amount of tax payable by a dealer liable to pay tax in respect of any sale, or purchase, of goods, or execution of works contract, made in West Bengal. Input tax<sup>176</sup> in relation to a tax period, means the amount of tax, paid or payable under the WBVAT Act, by a registered dealer, to a registered dealer, or a dealer<sup>177</sup> (who is not otherwise required to be registered, but has made an application for registration within thirty days from the date of incurring liability to pay tax under the WBVAT Act), at the time of purchasing taxable goods, other than such taxable goods as may be prescribed, during that period. Input Tax Credit<sup>178</sup> (ITC), in relation to any period, means the setting off of the amount of input tax, or part thereof, by a registered dealer against the amount of his output tax.

WBVAT Act prescribes that a registered dealer can avail benefits of ITC to the extent of tax paid or payable by him in respect of purchases of taxable goods from the registered dealers or dealers who have applied for registration (as explained above) of West Bengal. Further, WBVAT Act, 2003 also prescribes<sup>179</sup> levy of penalty if a registered dealer has claimed ITC for a period without entering into a valid transaction of purchase with another registered dealer resulting in claim of a higher amount of ITC than is admissible to the dealer. Penalty not less than 25 per cent and not exceeding 150 per cent of the amount of ITC claimed in excess than is admissible to the dealer is leviable. Penalty at the rate of 25 per cent is leviable, if the dealer admits in writing the fact of such ineligible claim of ITC and pays the full amount of tax involved therein. In other cases, penalty is leviable at the rate of 150 per cent.

During test-check of assessment files (relating to assessment period 2015-16), in Lalbazar and Behala Charge offices, under the Directorate of Commercial Tax (Directorate), Audit found (May and July 2019 respectively) that in two cases, Assessing Authorities (AAs) assessed two dealers and disallowed their claims of ITC. In the first case, the claim of ITC of ₹ 56.89 lakh was not allowed and reverse<sup>180</sup> tax credit of ₹ 56.89 lakh levied<sup>181</sup> by the AA, because the Bureau of Investigation (BOI) and ITC Investigation Unit (ITCIU) had detected that the dealer had made purchases from two dealers<sup>182</sup> having no existence at their declared place of business. In the second case, the AA disallowed<sup>183</sup> the claim of ITC of ₹ 32.33 lakh, based on the information made available by the ITCIU and direction of the Commissioner, Commercial Tax-West Bengal, that the

<sup>175</sup> Section 2 (26)

<sup>176</sup> Section 2 (18)

<sup>177</sup> Section 24 (1)

<sup>178</sup> Section 2 (19)

<sup>179</sup> Section 22 A

<sup>180</sup> reverse tax credit includes the amount of input tax credit availed in excess of the eligible amount (Section 22 (17) of the WBVAT Act)

<sup>181</sup> An interest of ₹ 31.36 lakh, on such reverse tax, was also levied for the period from 01 January 2016 to 26 July 2018. Assessment made on 27 July 2018

<sup>182</sup> Registration Certificate of one dealer was cancelled in August 2012

<sup>183</sup> Assessment made on 21 March 2018

dealer had enjoyed ITC amounting ₹ 32.33 lakh through fake and false transactions of purchases. However, in neither of these cases, proceedings were initiated to levy penalty, though, 9 to 15 months (for Lalabazar and Behala charge respectively) had elapsed, as of months of audit, even after assessment of these two dealers. These dealers also did not admit in writing facts of such claims of ITC or pay the full amount of tax. So, penalty leviable was ₹ 133.82 lakh (Lalabazar Charge Office- ₹ 85.33 lakh and Behala Charge Office- ₹ 48.49 lakh).

Thus, proceedings to levy penalty were not initiated, in keeping with provisions of the West Bengal Value Added Tax Act, 2003, despite detection of cases of irregular claims of ITC by two dealers. Consequently, penalty of ₹ 1.33 crore was not levied.

On these being pointed out (May 2019 and July 2019), both Charge offices had accepted (June and September 2019) the audit observations. In their replies, Lalabazar Charge office also conveyed that due process for imposition of penalty has been initiated in June 2019, while the Behala Charge office stated that, action would be initiated, as per applicable provisions of WB VAT Act. Directorate of Commercial Taxes informed (September 2021) that notice of demand for imposition of penalty had been issued and tax recovery proceedings had been initiated.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

### **3.17 Short levy of tax due to mistakes in computation**

**In four cases, the Assessing Authorities assessed tax of ₹ 2.36 crore instead of ₹ 3.86 crore due to mistakes in computation. This resulted in short levy of tax of ₹ 1.50 crore.**

In keeping with provisions<sup>184</sup> of the West Bengal Value Added Tax Act (Act), 2003, tax is to be computed at prescribed rates after allowing for prescribed deductions on the Turnover of Sales of goods and the Contractual Transfer Price (CTP) in respect of transfer of property in goods in the execution of any works contract. Central Sales Tax Act, 1956 prescribes<sup>185</sup> that every dealer, who in the course of inter-state trade or commerce, sells goods to a registered dealer, shall be liable to pay tax.

Audit in course of test-check found, in four charge offices<sup>186</sup>, under the Directorate of Commercial Tax, that in four cases<sup>187</sup> the Assessing Authorities (AAs) levied tax of ₹ 2.36 crore instead of leviable tax of ₹ 3.86 crore. Reasons for which, as emerged from assessment orders, were a) *China Bazar charge office*<sup>188</sup>: short determination<sup>189</sup> of the taxable turnover of sales of goods, b) *Bhawanipur charge office*<sup>190</sup>: short determination<sup>191</sup> of the taxable CTP in respect of transfer of property in goods in execution of works contract,

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<sup>184</sup> Sections 16, 14 and 18 of the West Bengal Value Added Tax Act, 2003

<sup>185</sup> Section 8 of the Central Sales Tax Act

<sup>186</sup> Charge offices audited were China Bazar, Beadon Street, Taltala and Bhawanipur between July 2019 and November 2019

<sup>187</sup> Assessed between August 2016 and June 2018, for assessment periods 2013-14, 2014-15 and 2015-16

<sup>188</sup> Levied tax- ₹0.65 crore and leviable tax- ₹ 1.09 crore

<sup>189</sup> Taxable turnover of sales of goods was determined at ₹13.00 crore instead of ₹21.78 crore

<sup>190</sup> Levied tax- ₹0.51 crore and leviable tax- ₹0.60 crore

<sup>191</sup> Taxable CTP was determined at ₹3.69 crore instead of ₹4.34 crore

c) *Beadon Street charge office*<sup>192</sup>: a portion of the taxable turnover<sup>193</sup> of goods sold was omitted while computing the tax liability and d) *Taltala charge office*<sup>194</sup>: arithmetical mistake<sup>195</sup> in computation of tax, on a portion of the taxable turnover. Such mistakes in computation resulted in short levy of tax of ₹ 1.50 crore.

On these being pointed out (between July 2019 and November 2019), the three charge offices (China Bazar, Bhawanipur and Beadon Street) accepted (between August 2019 and December 2019) the audit observations, however, they did not furnish any report on levy and realisation of tax (September 2021).

Subsequently, in October 2021, the Directorate of Commercial Taxes responded to the issue relating to the Beadon Street Charge office. In their reply, they accepted the audit contention, but informed that the case was referred for *suo-motu* revision (SMR) to the concerned Authority. Authority concerned disposed (March 2021) the SMR proposal, as it did not find any ground for re-opening the case. This was because proceedings in respect of the instant assessment year (2013-14), relating to the dealer, had already been settled (March 2019) through Settlement of Dispute (SOD) Act, 1999. The reply indicated that there was clear lack of internal control in the functioning of the Directorate and its charge offices, as while submitting the initial reply, facts of the matter, could not be made available to Audit. It was also apparent from the reply that the case was not properly scrutinised during assessment and SOD proceedings, which led to revenue of ₹ 0.09 crore remaining not levied and finally unrealized.

Regarding the case related to the Taltala Charge office, the Directorate of Commercial Taxes endorsed reply (September 2021) of Taltala Charge office and the Taltala Charge office submitted a further reply (October 2021), the crux of which was that there was short payment of tax was ₹ 33 only, against ₹ 0.88 crore, as pointed out by Audit. Based on these replies, the matter was re-examined in audit. It was observed that when this issue was pointed out through an audit query in July 2019, it was replied in July 2019 itself by the Taltala Charge office that the matter would be looked into.

The current replies, related to the Taltala charge office, indicated that the dealer was to be taxed at lower rate of two *per cent* (with deduction of two *per cent*) for ₹ 33.94 crore (out of the total inter-state sales of ₹ 34.25 crore) and not ₹ 4.07 crore (₹ 34.25 crore-₹ 30.18 crore). The residual amount of ₹ 0.31 crore, was to be taxed at higher rate of five *per cent* (with deduction of two *per cent*). On this basis, the endorsed reply contended that short<sup>196</sup> payment of tax was ₹ 33 only. In this regard replies clarified that the amount of ₹ 33.94 crore on

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<sup>192</sup> Levied tax-₹0.52 crore and leviable tax-₹ 0.61 crore

<sup>193</sup> Taxable turnover of goods sold was considered as ₹11.62 crore instead of ₹12.25 crore

<sup>194</sup> Levied tax-₹0.68 crore and leviable tax-₹1.56 crore

<sup>195</sup> Tax @ five *per cent* (after allowing deduction of two *per cent*) on the taxable turnover of ₹30.18 crore was computed as ₹0.60 crore instead of ₹ 1.48 crore

<sup>196</sup> After ITC adjustment of ₹0.67 crore and tax payment of ₹0.01 crore.

which lower rates of tax were applicable, were based on submission of requisite documents, as were uploaded by the dealer in the database of the Directorate. From replies it emerged that the Assessment did not consider this fact, while assessing the case. From further reply of the Taltala charge office, it appeared that the matter was known to them, before the assessment of the case.

It was not, however, clear from the reply or documents enclosed with the reply, as to when, these requisite documents were actually uploaded, as there was no evidence available or enclosed with the reply to indicate that the Assessment process did not consider these details, despite the fact that these details were already uploaded in the database. Further, it was surprising to note that even after detection of the mistake, re-assessment proceedings were not initiated. Moreover, it was not clear as to why these facts were not submitted to Audit at the time of furnishing initial reply to the Audit Query, instead, these facts are being brought to notice of Audit, more than two years after issuance of Audit Query/submission of initial reply. So, from facts elaborated above, it appears that the prospect of requisite documents being uploaded subsequently, could not be ruled out. Hence, in this process, the prospect of the dealer getting the scope of reducing his tax burden, could not also be ruled out.

The matter has been referred to the Government in July and August 2021; reply was awaited (October 2021).

### ***3.18 Short determination of Contractual Transfer Price***

**In thirteen cases, the Contractual Transfer Price (CTP) was determined at ₹ 48.73 crore, instead of ₹ 142.91 crore. This resulted in short determination of CTP by ₹ 94.18 crore with consequent short levy of tax by ₹ 5.87 crore**

West Bengal Value Added Tax Act, 2003 (Act) prescribes that a dealer is required to get registered mandatorily within 30 days from the date from which the dealer is liable to pay tax. The Act defines Contractual Transfer Price (CTP) in relation to any period as the amount received or receivable by a dealer in respect of transfer of property in goods in the execution of any works contract. The Act also prescribes that any transfer of property in goods involved in the execution of a works contract shall be deemed to be a sale by the person making such transfer and tax shall be leviable at prescribed rates. The Act further prescribes that any person responsible for paying any sum to a registered dealer for execution of works contract, shall at the time of payment, deduct tax at source from payments made to a registered dealer for execution of a works contract, at prescribed rates.

In the above backdrop, details of payments made to dealers (contractors) and tax deducted at source (from contractors) for execution of works contracts from the database of the Directorate of Commercial Taxes (Directorate); returns submitted by contractors as available in the database; certificates of tax deducted at source submitted by contractors and assessment orders, as available in charge offices, were examined in audit, on test-check basis. Test-check disclosed the following:

- In five cases, in three charge offices<sup>197</sup>, dealers (works contractors), had continued their business even after cancellation<sup>198</sup> of their Registration Certificates (RCs) without getting registered again. Of these five cases, in one case, under the Malda charge office, the registration certificate of the works contractor was valid between 01 April 2014 and 25 September 2014, in the assessment period 2014-15, thereafter it was cancelled. RCs of other four works contractors, were cancelled between February 2009 and September 2014. Further scrutiny disclosed that while continuing their business, these contractors had suppressed their entire CTP of ₹ 37.89 crore, by not filing their returns, which led to the CTP being short determined by ₹ 37.89 crore. Against this CTP of ₹ 37.89 crore, tax leviable was ₹ 3.30 crore. From the database, as referred above, it was seen that in these five cases, an amount of ₹ 1.20 crore only was deducted as Sales Tax deducted at source (STDS), which resulted in short levy of tax by ₹ 2.10 crore on these dealers. Assessing Authorities (AAs<sup>199</sup>) could not detect continuance of business by these unregistered dealers, which could have been detected had verification of the database been done. Moreover, the database meant for capturing details of only registered contractors, was also capturing details of these five contractors, whose RCs had been cancelled. This was so because, these contractors, had used cancelled RCs, while executing projects, in the referred periods of assessment. This was a cause of concern, for which the database is required to be thoroughly reviewed to find out comprehensive details of all such cancelled RCs, which were used by different contractors, to get contracts and consequently evade payment of tax.
- In i) four charge offices (Beliaghata, Darjeeling, Fairlie Place and Lalbazar charge offices), it was noticed that in five cases (five dealers) of transfers of property in goods in the execution of works contracts, the CTP was determined at ₹ 48.73 crore and ii) two charge offices (Purulia and Siliguri charge offices), it was seen that, in three cases (two dealers), assessment was not done. Hence, the CTP for these eight cases was ₹ 48.73 crore. Audit found that, of these eight cases, in a) three cases (three dealers) payments made as per the database of the Directorate was higher than the CTP determined during assessment, which resulted in short determination of CTP by ₹ 16.65 crore; b) three cases (two dealers) where assessment was not done, the database showed that payments were made to these dealers for execution of works contract, resultantly, the CTP was short determined by ₹ 27.43 crore; c) one case (one dealer) the CTP determined in *ex parte* assessment was less than that disclosed by the dealer in his return, which led to short determination of the CTP by ₹ 5.96 crore and d) the remaining case (one dealer) the CTP determined was less than the CTP arrived at through reverse calculation, so the CTP was short determined by ₹ 6.25 crore. Consequently, the determinable CTP was to be ₹ 105.02 crore. This resulted in short determination of CTP by ₹ 56.29 crore (₹ 105.02 crore *minus* ₹ 48.73 crore), with short levy of tax being ₹ 3.77 crore. AAs could not detect these cases owing to non-verification of the database/ return, *etc.*

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<sup>197</sup> Malda, Salkia and Budge Budge charge offices

<sup>198</sup> Registration Certificates were cancelled between February 2009 and September 2014

<sup>199</sup> Assessing Authorities are responsible for assessments of Value Added Tax

Thus, in thirteen cases, the Contractual Transfer Price (CTP) was determined at ₹ 48.73 crore, instead of ₹ 142.91 crore. This resulted in short determination of CTP by ₹ 94.18 crore with consequent short levy of tax by ₹ 5.87 crore.

On these being pointed out (between April 2019 and March 2020), seven charge offices<sup>200</sup> accepted (between June 2019 and March 2020) the audit observations. Salkia charge office stated (June 2019) that the matter would be looked into. Budge Budge charge office stated (December 2019) that necessary action would be taken in due course. However, they did not furnish any report on levy and realisation of tax (September 2021).

The matter was referred to the Government in July 2021; reply was awaited (October 2021).

### **3.19 Short determination of Taxable Contractual Transfer Price**

**In four cases, the Assessing Authorities allowed deductions of ₹ 59.14 crore instead of admissible deductions of ₹ 49.06 crore, from the Contractual Transfer Price (CTP). This resulted in short determination of taxable CTP by ₹ 10.08 crore, with consequential short levy of tax of ₹ 1.00 crore.**

West Bengal Value Added Tax Act, 2003 (Act) prescribes<sup>201</sup> that any transfer of property in goods involved in the execution of a works contract shall be deemed to be a sale of those goods by the person making such transfer. Act also prescribes<sup>202</sup> that if the Contractual Transfer Price (CTP) of a dealer, calculated from the commencement of any year, exceeds five lakh at any time within such year, the dealer becomes liable to pay tax on all transfers of property in goods involved in execution of works contract from the day immediately following the day on which such CTP first exceeds five lakh.

The Act stipulates<sup>203</sup> that tax for transfer of property in goods involved in the execution of works contract, shall be levied on the taxable CTP (TCTP) of a dealer at prescribed rates. Further, the Act stipulates<sup>204</sup> that TCTP of a dealer is determined after deducting from the CTP, labour, service and other charges, payment to sub-contractors, *etc.* The Act also stipulates<sup>205</sup> that, where the works contractors does not maintain proper accounts, or the accounts maintained are not worthy of credence, and the amount actually incurred towards charges for labour and other services, or the TCTP for applying proper rates of tax, are not ascertainable, such charges for labour or services, or such CTP shall, for the purpose of deductions, be determined on the basis of percentage of the value of the works contract, as may be and different percentages may be prescribed for different types of works contract. For this purpose, West Bengal Value Added Rules (Rules), 2005, prescribes<sup>206</sup> such charges (labour, service and other like charges), for deduction from the CTP, to arrive at the TCTP. In cases where amounts to be deducted from the CTP for arriving at the TCTP, are not ascertainable from accounts of a dealer, or if a dealer does not maintain proper

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<sup>200</sup> Malda, Beliaghata, Darjeeling, Fairlie Place, Lalbazar, Purulia and Siliguri charge offices

<sup>201</sup> Section 14 (1)

<sup>202</sup> Section 14 (4)

<sup>203</sup> Section 18 (1)

<sup>204</sup> Section 18 (2)

<sup>205</sup> Section 18(3)

<sup>206</sup> Rule 30 (1)

accounts, these Rules also prescribe<sup>207</sup> the specified percentages for different types of contracts (to arrive at the amount to be deducted from the CTP, to determine the TCTP) and also the tax rates to be applied on such specified percentages, of the TCTP, so determined.

Audit found<sup>208</sup> in four charge offices (Behala, Jalpaiguri, Salt Lake and Shyam Bazar Charge offices), under the Directorate of Commercial Tax, that in four cases of transfers of property in goods in the execution of works contracts involving four dealers (contractors), the Assessing Authorities (AAs) allowed deductions of ₹ 59.14 crore instead of admissible deductions of ₹ 49.06 crore from the CTP of ₹ 101.70 crore, leading to short determination of the TCTP by ₹ 10.08 crore and resultant short levy of tax of ₹ 1.00 crore. Details are given below.

**Table 3.8: Short determination of TCTP** (₹ in crore)

Sl. No.	Details of Charge Offices – Assessment period (nature of irregularity)	No. of cases (no. of dealers)	Deductions allowed from CTP	Deductions admissible from CTP	Excess deduction allowed/ TCTP short determined	Short levy of tax
1	2	3	4	5	6 (5-4)	8
1.	Behala charge office <b>2015-16</b>	1 (1)	5.94	4.14	1.80/1.80	0.26
	Jalpaiguri charge office <b>2013-14</b>	1 (1)	6.80	6.44	0.36/0.36	0.05
	Salt Lake charge office <b>2015-16</b> (Deduction allowed for labour, service and other charges was in excess of the amount admissible as per Section 18 (2))	1 (1)	34.98	31.89	3.09/3.09	0.45
2.	Shyambazar charge office <b>2014-15</b> (Deduction allowed for labour, service and other charges was in excess of the amount admissible as per Section 18 (3))	1 (1)	11.42	6.59	4.83/4.83	0.24
<b>Total</b>		<b>4 (4)</b>	<b>59.14</b>	<b>49.06</b>	<b>10.08</b>	<b>1.00</b>

Source: Assessment records and Database of the Directorate of Commercial Tax

On these being pointed out (between July 2019 and January 2020), three charge offices (Behala, Salt Lake and Shyam Bazar Charge Offices) while accepting the audit observations in three cases stated (between July 2019 and February 2020) that

- The proposal for *suo motu* revision has been sent to the appropriate authority in one case.
- Two cases would be processed for *suo motu* revision.

However, these charge offices are yet to furnish any report on levy and realisation of tax (June 2021). In the remaining one case, Jalpaiguri charge office replied (September 2019) that the matter would be looked into, their further reply is awaited (July 2021).

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

<sup>207</sup> Rule 30 (2)

<sup>208</sup> During July 2019 to January 2020

3.20 Non-levy of penalty on evaded tax

**Assessing Authorities did not initiate proceedings to impose penalty, even after detection/ assessment of evasion of tax of ₹ 22.35 crore. This resulted in non-imposition of penalty at a minimum of ₹ 5.60 crore, with the maximum being ₹ 44.70 crore.**

West Bengal Value Added Tax Act, 2003 (WB VAT), prescribes<sup>209</sup> for imposition of penalty on a dealer for concealment of sales or for furnishing of incorrect particulars of sales. Quantum of penalty should not exceed twice the amount of tax, which would have been avoided if such concealment was not detected. To bring about a uniform approach, by introducing a system of graded penalty, the Directorate of Commercial Tax (Directorate) issued (May 2013) a circular, which stipulated that a minimum penalty of 25 per cent of the amount of evaded tax was to be levied in cases where a dealer admitted the evasion of tax (within one month of the earliest occasion of intimation of findings to the dealer) and paid the evaded tax (with interest).

Audit found in five charge offices<sup>210</sup>, in six cases involving as many dealers, that the Bureau of Investigation<sup>211</sup>/ Assessing Authorities (AAs) had detected<sup>212</sup> (April 2016 to August 2018) concealment<sup>213</sup> of sales of iron and steel, timber, spices, cars and miscellaneous taxable goods, etc., amounting ₹ 275.81 crore by these dealers, by way of non-incorporation of sales in books of accounts, inflation of stock and suppression of local sales/ imported goods. In these cases, dealers had evaded tax<sup>214</sup> of ₹ 22.35 crore, which was detected and duly assessed<sup>215</sup>. In all these cases, AAs, however, did not initiate proceedings to impose penalty on these dealers under the WB VAT. Reasons for non-initiation of penalty proceedings were also not available in the assessment case records. Even if imposition of minimum penalty of 25 per cent, as stipulated in the circular issued in May 2013 was considered, penalty was to be ₹ 5.60 crore, with the maximum leviable penalty being ₹ 44.70 crore.

Thus, Assessing Authorities did not initiate proceedings to impose penalty, even after detection/ assessment of evasion of tax of ₹ 22.35 crore in six cases of concealment of sales of ₹ 275.81 crore. This resulted in non-imposition of penalty at a minimum of ₹ 5.60 crore, with the maximum being ₹ 44.70 crore.

On these being pointed out (between May 2019 and February 2020), four<sup>216</sup> charge offices in four cases stated (between June 2019 and February 2020) that:

- Penalty proceedings have been initiated by issuing notices to the dealers in two cases.
- Penalty proceedings will be initiated in one case.
- Enquiry is under process in one case.

<sup>209</sup> Section 96

<sup>210</sup> Charge offices audited were Beliaghata: one case; Jorabagan: one case; Lalbazar: one case; Salt Lake: one case and Postabazar: two cases

<sup>211</sup> It undertakes anti-evasion work of the Directorate

<sup>212</sup> As per dates of issue of Assessment Orders/ Reports

<sup>213</sup> Charge offices, **Beliaghata:** ₹ 7.67 crore; **Jorabagan:** ₹ 41.08 crore; **Lalbazar:** ₹ 45.13 crore; **Salt Lake:** ₹ 120.67 crore and **Postabazar:** ₹ 38.24 crore plus ₹ 23.02 crore

<sup>214</sup> Charge offices, **Beliaghata:** ₹ 0.27 crore to ₹ 2.22 crore; **Jorabagan:** ₹ 0.50 crore to ₹ 3.96 crore; **Lalbazar:** ₹ 1.64 crore to ₹ 13.08 crore; **Salt Lake:** ₹ 1.51 crore to ₹ 12.06 crore and **Postabazar:** ₹ 1.39 crore to ₹ 11.08 crore plus ₹ 0.29 crore to ₹ 2.30 crore

<sup>215</sup> Assessment period—2011-2016, assessment orders/reports issued between April 2016 and August 2018

<sup>216</sup> Beliaghata, Jorabagan, Lalbazar and Salt Lake

In the remaining two cases, on being pointed out, the charge office<sup>217</sup> replied (June 2019) that the matter was being looked into and further development would be intimated to Audit.

However, none of the charge offices furnished any report on imposition and realisation of penalty (July 2021).

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

### 3.21 Non-raising of modified demand notice for realisation of tax

**Failure of the appropriate Assessing Authority in raising the modified demand notice for realisation of tax with a dealer, even after considerable lapse of time, resulted in non-realisation of tax amounting ₹ 3.22 crore.**

Rule 69 of the West Bengal Value Added Tax (WBVAT) Rules, 2005 prescribes that where any amount of tax, interest or penalty due from a dealer is modified in consequence of an order passed on re-assessment, re-determination, appeal, review or revision, the Appropriate Assessing Authority (AAA) shall serve upon such dealer, a notice specifying therein the modified amount of tax, penalty or interest remaining due from the dealer and the date by which payment of such amount remaining due is required to be made. Further, the Directorate of Commercial Taxes (Directorate) issued (October 2013) instructions to the AAAs to issue such a notice within 15 days from the date of receipt of such order of modification.

During scrutiny of records of the Large Taxpayer Unit Charge Office, Kolkata, under the Directorate, it was found (December 2019) that in one case<sup>218</sup> the AAA assessed tax dues of a dealer at ₹ 5.67 crore, on 30 June 2016 and issued a notice of demand on the same date directing the dealer to pay the assessed dues within 10 August 2016. The dealer preferred appeal (August 2016) against the assessment order and the Appellate Authority through its order dated 29 August 2017 modified the assessment order of the AAA. During further scrutiny of the assessment case records, Audit found that though the Appellate Authority returned the case to the AAA in order to give effect to the same, no modified demand notice was raised with the dealer for realisation of the assessed dues till date of audit (December 2019).

On the basis of demand, as finalised by the Appellate Authority, the modified assessed tax as calculated in audit stood at ₹ 3.22 crore. Further, on requisition of the demand register in the charge office, the charge office replied (December 2019) that demand notices were being generated online. During scrutiny of the database of the Directorate, in this regard, it was noticed that particulars of the assessment order, appellate order, *etc.*, relating to the case were found uploaded therein, but no revised demand notice was found to be generated therefrom. Therefore, failure of the AAA in raising modified demand notice for realisation of tax from the dealer, even after considerable lapse of time, of around two years and three months, resulted in non-realisation of tax amounting ₹ 3.22 crore.

On this issue being pointed out (December 2019), the charge office did not furnish any reply. In absence of reply, the database of the Directorate was again

<sup>217</sup> Postabazar

<sup>218</sup> Assessment period 2013-14

checked (July 2021), but no such demand notice was found to be issued to the concerned dealer.

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

### **3.22 Incorrect determination of Turnover of Sales**

**Assessing Authorities (AAs) incorrectly determined turnover of sales at ₹ 2,783.59 crore instead of ₹ 3,166.98 crore in 17 cases. This resulted in short determination of turnover of sales by ₹ 383.38 crore with consequent short levy of tax of ₹ 30.49 crore.**

Section 2 (41) of the West Bengal Value Added Tax (WBVAT) Act, 2003 (Act) defines sale price as any amount payable to a dealer as valuable consideration for the sale of goods which also includes prescribed sums charged for delivery as well as any tax, duty, or charges levied or leviable in respect of the goods. Section 2 (55) of the Act defines turnover of sales (ToS) in relation to any period as the aggregate of the sale prices/ parts of sale prices received/ receivable by a dealer in respect of sales of goods made during such period which remains after making prescribed deductions under the Act. Section 16 of the Act provides rates applicable for levy of tax on such part of the ToS, which remains after making prescribed deductions. Also, under Rule 110B of the West Bengal Value Added Tax Rules, 2005 (Rules) when a selected<sup>219</sup> registered dealer imports taxable goods from any place outside West Bengal, he is required to obtain an e-way bill in Form 50A electronically in respect of transport of such goods. Further, section 42 of the WBVAT Act, 2003 provides that correctness of ToS furnished in returns by the assessee may be verified with reference to accounts, registers or documents including those in electronic records maintained or kept by the dealer. Information in respect of ToS and utilisation of way bills is also available in the database of the Directorate of Commercial Taxes (Directorate).

**I.** Audit found in six charge offices that in 10 cases<sup>220</sup> the ToS of dealers was determined by Assessing Authorities (AAs) at ₹ 1,976.06 crore. However, further scrutiny of assessment case records including returns, reports and financial statements revealed that the ToS in these 10 cases stood at ₹ 2,179.89 crore, Out of these,

- in four cases, the AA/ Bureau of Investigation detected suppression of sales by dealers for several tax periods, however, the AAs included the suppressions of sales of two tax periods only in the ToS.
- in three cases, ToS assessed by AAs was less than that shown by the dealers in their books of accounts/ details of returns.
- in the remaining three cases, inadmissible deduction on account of excise duty, was allowed from the sale price while arriving at ToS.

**II.** Audit found in another two charge offices in seven cases<sup>221</sup>, dealers while furnishing details of purchases and sales and the tax paid/ payable in their returns for the purpose of determination of ToS and assessment of tax thereof

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<sup>219</sup> Registered dealers who are required to furnish returns quarterly and electronically transmitting data in the returns.

<sup>220</sup> Charges Offices of **Beliaghata**: One case; **Beadon Street**: One case; **Durgapur**: Two cases; **Postabazar**: Three cases; **Salt Lake**: Two cases and **Shyambazar**: One case

<sup>221</sup> Charges Offices of **Bhawanipur**: Two cases and **Large Taxpayer Unit at Kolkata**: Five cases

by AAs had disclosed the value of goods imported from outside West Bengal at ₹ 807.53 crore. However, scrutiny of details of waybills used by dealers, from the database of the Directorate, revealed that the value of goods imported by them from outside West Bengal stood at ₹ 987.09 crore instead of ₹ 807.53 crore.

Consequently, in 17 cases, there was underassessment of ToS by ₹ 383.38 crore and consequent short levy of tax of ₹ 30.49 crore.

On these being pointed out (between June 2019 and March 2020), four charge offices (Beliaghata, Bhawanipur, Durgapur and Salt Lake charge offices) while accepting the audit observations in six cases, involving short levy of tax of ₹ 8.66 crore, stated (between December 2019 and February 2020) that

- *Suo motu* revision would be processed in two case involving ₹ 5.72 crore.
- Action is being taken in one case involving ₹ 1.77 crore.
- Enquiry is under progress in one case involving ₹ 0.97 crore.
- Notices have been issued to the dealers in two cases involving ₹ 0.20 crore.

However, they did not furnish any report on levy and realisation of tax. In six cases involving ₹ 3.70 crore, four charge offices (Beadon Street, Durgapur, Postabazar and Shyambazar charge offices) furnished non-specific replies (between June 2019 and December 2019) like “required action would be taken”/ “the matter would be looked into”/ “verification is going on”. In the remaining five cases, involving ₹ 18.13 crore, Large Taxpayer Unit charge office at Kolkata did not furnish any reply. Their reply/ further reply was awaited (September 2021).

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).

## DIRECTORATE OF EXCISE

### 3.23 Non-realisation of Hologram Wastage Regulatory Fee of ₹ 54.96 crore

**Non-compliance of provisions of West Bengal Excise (Country Spirit) Rules, 2010, by a private licensee of a Country Spirit Bottling Plant, resulted in non-realisation of Hologram Wastage Regulatory Fee of ₹ 54.96 crore.**

West Bengal Excise (Country Spirit) Rules (Rules), 2010 prescribes<sup>222</sup> that the licensee of the Country Spirit Bottling Plant (CSBP) shall affix, on every sealed and labelled bottle of country spirit, a Hologram supplied by the Excise Officer. Further, these Rules allows no wastage on account of lost and/ or damaged Holograms and the licensee of the CSBP is required to pay a Hologram Wastage Regulatory Fee (Fee) of ₹ 1,000.00 for each lost and/ or damaged hologram to the State Government. Scrutiny of records<sup>223</sup> of the office of the Excise Officer<sup>224</sup> (Officer-in-charge of the manufactory, *i.e.*, the CSBP) and office of the Superintendent of Excise (SE), Barrackpore Excise District, functioning under the Directorate of Excise, revealed the following:

<sup>222</sup> Rule 35 (15) (1)

<sup>223</sup> Audit undertaken in July and August 2019

<sup>224</sup> Deputy Excise Collector

- i) From Annual Stock Taking Reports of a private licensee M/s Sengupta and Sengupta Private Limited of a CSBP, it was found that the licensee had wasted 5,49,648 holograms during the period from 2016-17 to 2018-19.
- ii) The licensee never reported (in writing) such wastage to the Excise Officer-in-charge of the CSBP. Further, no steps were found to be taken by the Excise Officer-in-charge of the CSBP, in this regard. So, it remained unclear to Audit, as to whether, these holograms were actually used or not.
- iii) Even after being detected during Annual Stock Taking of the CSBP, by Excise Authorities, in respect of each of the referred year, no action was found to be taken to raise the demand & realise the fee. For such wastage, though, the licensee was required to pay Hologram Wastage Regulatory Fee amounting ₹ 54.96 crore (₹ 1,000 per hologram on 5,49,648 holograms). However, it was observed that no payment was made by the licensee in this regard.

Thus, non-compliance to provisions of West Bengal Excise (Country Spirit) Rules, 2010, by a private licensee of a CSBP, resulted in non-realisation of Hologram Wastage Regulatory Fee of ₹ 54.96 crore.

On this being pointed out, the Directorate of Excise accepted (March 2020 and July 2021) the fact of wastage of 5,49,648 holograms. The reply indicated that based on the audit observation, an Inspection (February 2020) had been conducted by the Directorate, to enquire into the matter. The reply, based on the Inspection, contended that (a) though neither the Unique Identification Numbers (UINs) of these holograms nor comments of the Excise Officer were recorded in the hologram wastage register, damaged holograms were in the custody of the Excise Officer and (b) the recovery of UINs of these damaged holograms was not possible. Further, based on the Inspection, the reply mentioned that quantity of Country Spirit shown as issued by the CSBP, tallied with the issue position shown in the portal of the Government of West Bengal, maintained for this purpose. The reply contended that from the issue position as shown by the CSBP and the hologram wastage register it was clear that there was no scope of leakage of Country Spirit. The reply also contended that there was no scope of issue of non-duty paid Country Spirit Bottles using damaged holograms.

The contention of reply was not acceptable, as there was an element of doubt inherent in the reply itself, which stems from the fact that on the one hand the reply states that damaged holograms are with the concerned Excise Officer, while on the other hand, the reply takes recourse to the data provided by the CSBP regarding issue of Country Spirit to rule out the scope of such damaged holograms being used on Country Spirit Bottles.

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

### **3.24 Change in management**

**Three excise licensees had effected changes in their management without obtaining the requisite approval of the prescribed authorities and payment of stipulated fees.**

West Bengal Excise (Change in Management) (WBECM) Rules, 2009 *inter alia* prescribes that any change in management of an excise licensee, *i.e.*, a company, society, co-operative society or a firm shall be brought to the notice of the Collector concerned, within a period of seven days with an application for

regularisation of the same. The Collector shall hold such enquiries as he may deem fit and shall, thereafter, forward the proposal for change in management of the excise licensee to the Excise Commissioner. The Excise Commissioner shall, after obtaining the proposal from the Collector, forward the same to the State Government, only in cases concerning the change in management in a Private Limited Company or a Public Limited Company, with his opinion, if any. In all other cases, the Excise Commissioner shall be the competent authority to allow such change in management.

Further, under the WBECM Rules, 2009, after getting approval of the State Government or the Excise Commissioner, as the case may be, the Collector shall allow change in management of a licensee after realising one and a half times the initial grant fee similar to the one applicable for grant of a new excise license of the same category, of the same local area.

During test check of records pertaining to excise licensees for the period 2017-19 in Collector of Excise (CE), Kolkata (North) and 2018-19 in Superintendents of Excise (SE), Howrah and Paschim Bardhaman, Audit cross-verified details of excise licensees with the data available on websites of the Ministry of Corporate Affairs, Government of India and the Excise Directorate, Government of West Bengal. Audit found<sup>225</sup> that three<sup>226</sup> excise licensees had effected changes in their management, though, the requisite approval of the prescribed authorities was not subsequently obtained. Even payment of stipulated fees was not made. In these three cases, fees amounting ₹ 46.50 lakh as applicable under WBECM Rules, 2009, was yet to be levied and consequently the same remained unrealised.

On these being pointed out (June 2019 to December 2019), SE, Howrah while accepting the audit observation in one case stated (August 2019) that the matter was under process and CE, Kolkata (North) in one case stated (June 2019) that the prayer for change in management submitted by the licensee later on had been duly enquired and sent (May 2019) to the Excise Commissioner, West Bengal. In the remaining one case, SE, Paschim Bardhaman stated (December 2019) that the case had been forwarded (December 2019) to the Deputy Excise Collector, Durgapur Range for detailed reply and updates related to the same would be communicated subsequently. Further responses from all three offices, are awaited (July 2021).

The matter has been referred to the Government in August 2021; reply was awaited (October 2021.).

## DIRECTORATE OF REGISTRATION & STAMP REVENUE

### 3.25 Misclassification of Gift/ Settlement deeds

**Misclassification of deeds of settlement and their registration as gift deeds by Registering Authorities resulted in short levy of stamp duty of ₹ 96.13 lakh.**

In terms of the Transfer of Properties Act<sup>227</sup> (TPA), 1882, a person(s) (donor) can transfer movable or immovable property to another (donee) voluntarily and without consideration by way of gift; and the same is accepted by or on behalf

<sup>225</sup> June 2019 to December 2019

<sup>226</sup> SE, Howrah (Rural): one hotel-cum-restaurant-cum-bar; CE, Kolkata (North): one restaurant-cum-bar and SE, Paschim Bardhaman: one restaurant-cum-bar

<sup>227</sup> Section 122

of the donee. Further, as per TPA, property of any kind may be transferred, excepting for an unlawful consideration within the meaning<sup>228</sup> of the Indian Contract Act (ICT), 1872.

As per the Indian Stamp (IS) Act<sup>229</sup>, 1899, gift to a member of the family attracts levy of stamp duty at the rate of half *per cent* on the market value of the property, whereas, under provisions<sup>230</sup> of the IS Act, a settlement<sup>231</sup> attracts levy of stamp duty at rates ranging between five and seven *per cent* depending upon the market value and the location of the property. Further, the IS Act provides<sup>232</sup> that if an instrument<sup>233</sup> is so framed as to come within two or more of the description where duties chargeable there-under are different, it shall be chargeable only with the highest of such duties.

Of 2,71,657 number of deeds registered during 2013-14 to 2018-19 in eight<sup>234</sup> Registering Offices (ROs), Audit test-checked 6,170 number of deeds. Of these cases, in 19 cases, it was found that deeds for transferring/ distributing properties to/ among family members were registered as gift deeds involving market value of ₹ 15.33 crore and the stamp duty of ₹ 7.68 lakh was levied and realised accordingly.

Further scrutiny of deeds revealed that transfers of properties in these deeds were not without consideration since these deeds contained conditions/ clauses like entitlement to free and absolute right of use, occupation and residence by the donor and her husband in the new premises without any hindrance and interference, till their lifetime; providing service (like bearing cost of treatment of donor/ maintenance of donor's livelihood); looking after donors during their lifetime (including donor's family, in two cases); meeting expenditure obligations towards municipal taxes/ electricity bills by donees for the transferred portion of properties; fulfilment of all needs of donor; payment of specified amount to donors; avoiding any future dispute and litigation amongst heirs or other members of the family, *etc.*, consequently rendering them classifiable as settlement. These Registering Authorities (RAs), however, misclassified these instruments as gift deeds and levied stamp duty of ₹ 7.68 lakh instead of registering them as settlement deeds and levying applicable stamp duty of ₹ 103.81 lakh. This misclassification of deeds of settlement and their registration as gift deeds by Registering Authorities, resulted in short levy of stamp duty of ₹ 96.13 lakh.

On this being pointed out the Additional District Sub-Registrar (ADSR), Howrah while accepting the audit observation in both cases stated (February 2020) that the documents would be sent to Deputy Inspector General of Registration (DIGR) (Range-III) for realisation of the stamp duty. RA, Kolkata in one case stated (February 2020) that the statement mentioned in the deed was

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<sup>228</sup> Section 23

<sup>229</sup> Article 33 of Schedule-IA

<sup>230</sup> Articles 23 and 58 of the Schedule IA

<sup>231</sup> In terms of Section 2(24)(b) of the Indian Stamp Act, 1899, "settlement" *inter-alia* means any non-testamentary disposition, in writing, of movable or immovable property made for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him

<sup>232</sup> Section 6 and Schedule-I

<sup>233</sup> Includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded, as per Section 2(14) of the Indian Stamp Act, 1899

<sup>234</sup> i) Registrar of Assurance, Kolkata, Additional District Sub-Registrar, (ii) Alipore/ (iii) Baruipur/ (iv) Howrah/ (v) Raiganj/ (vi) Sabang/ (vii) Labhpur and (viii) District Sub-Registrar, Uttar Dinajpur

a normal statement of gift which could not be treated as settlement. ADSR, Raiganj in two cases stated (February 2020) that responsibilities of donees were expressed in deeds rather than consideration or condition. ADSR, Sabang in two cases stated (July 2019) that the language enshrined in the recital of the deed was very common expectation with nothing objectionable with reference to consideration. ADSR, Labhpur in one case stated (September 2019) that expressing a human wish does not hinder the donee from possessing his property from the execution date of the property. Replies are not tenable as in these six cases there were conditions/ clauses like lifetime maintenance of livelihood of the donor (which includes maintenance of livelihood of donor's family also, in two cases), meeting treatment expenses, avoiding future complications/ disputes among family members, etc., which showed that these executed deeds were not without consideration. In remaining 11 cases, Registering Authorities did not furnish any specific reply (July 2021).

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

Kolkata  
The 14 January 2022

  
(SARAT CHATURVEDI)  
Principal Accountant General (Audit-I)  
West Bengal

Countersigned

New Delhi  
The 27 JAN 2022

  
(GIRISH CHANDRA MURMU)  
Comptroller and Auditor General of India



# Appendices



## Appendix 1.1

(Refer paragraph 1.2, page 1)

## Audit jurisdiction of Principal Accountant General (Audit-I), West Bengal

	Departments	Autonomous Bodies <sup>235</sup> / Authorities/ Corporations
1	Agriculture	<b>Under Section 14</b>
2	Agricultural Marketing	District Rural Development Cell (19 numbers)
3	Animal Resources Development	West Bengal State Rural Development Agency
4	Backward Classes Welfare	Society for Training & Research on P&RD
5	Consumer Affairs	West Bengal State Rural Livelihood Mission
6	Cooperation	<b>Under section 19 (1)</b>
7	Correctional Administration	West Bengal Essential Commodities Supply Corporation Limited
8	Finance	West Bengal State Seed Corporation Limited
9	Fisheries	West Bengal Agro Industries Corporation Limited
10	Food & Supplies	West Bengal State Minor Irrigation Corporation Limited
11	Food Processing Industries and Horticulture	West Bengal State Food Processing and Horticulture Development Corporation Limited
12	Health & Family Welfare	West Bengal Livestock Development Corporation Limited
13	Higher Education	Banglar Dairy Limited
14	Home & Hill Affairs	The State Fisheries Development Corporation Limited
15	Irrigation & Waterways	Paschimbanga Agri-marketing Corporation Limited
16	Judicial	West Bengal Medical Services Corporation Limited
17	Labour	Electro Medical and Allied Industries Limited
18	Law	West Bengal Women Development Undertaking
19	Mass Education Extension & Library Services	West Bengal Swarajgar Corporation Limited
20	Minorities Affairs & Madrasah Education	West Bengal Police Housing & Infrastructure Development Corporation Limited
21	North Bengal Development	Gluconate Health Limited
22	Panchayats & Rural Development	Sunderban Infrastructure Development Corporation Limited
23	Paschimanchal Unnayan Affairs	West Bengal Infrastructure Development Finance Corporation Limited
24	Planning, Statistics and Programme Monitoring	West Bengal State Beverages Corporation Limited
25	School Education	Eastern Distilleries & Chemicals Limited
26	Self Help Group & Self Employment	<b>Under section 19 (2)</b>
27	Sunderban Affairs	West Bengal Building and Other Construction Workers' Welfare Board
28	Technical Education, Training & Skill Development	West Bengal State Legal Services Authority
29	Tribal Development	District Legal Services Authorities (19 numbers)
30	Water Resources Investigation & Development	West Bengal Human Rights Commission
31	Women and Child Development & Social Welfare	West Bengal Financial Corporation
32	Youth Services and Sports	

Besides above, Principal Accountant General (Audit-I), West Bengal is also responsible for audit of Chief Minister's Office and Council of Ministers.

<sup>235</sup> Excluding 40 bodies/ authorities substantially financed by the State Government and audited under Section 14

**Appendix 1.1 (Contd.)**

**Under section 19 (3)**

West Bengal University of Animal & Fishery Sciences
West Bengal Veterinary Council
West Bengal State Warehousing Corporation
West Bengal Commission for Women
West Bengal Un-organised Sector Workers Welfare Board
West Bengal Commission for Backward Classed
West Bengal Minority Development and Finance Corporation
West Bengal Scheduled Castes and Scheduled Tribes & Other Backward Classes Development and Finance Corporation
West Bengal Comprehensive Area Development Corporation

**Under section 20 (1)**

State Council of Technical & Vocational Education and Skill Development
West Bengal Central School Service Commission
West Bengal Regional School Service Commission (Eastern)
West Bengal Regional School Service Commission (Western)
West Bengal Regional School Service Commission (Northern)
West Bengal Regional School Service Commission (Southern)
West Bengal Regional School Service Commission (South Eastern)

## Appendix 1.2

(Refer paragraph 1.5, page 5)

## Statement showing Department-wise and Year-wise list of outstanding Inspection Reports (IRs) and Paragraphs

Year	Agricultural Marketing		Higher Education		Irrigation & Waterways		Labour		Total	
	IRs	Paragr aphs	IRs	Paragr aphs	IRs	Paragr aphs	IRs	Paragr aphs	IRs	Paragr aphs
1991-92	--	--	--	--	--	--	--	--	--	--
1992-93	--	--	--	--	--	--	--	--	--	--
1993-94	--	--	--	--	--	--	--	--	--	--
1994-95	--	--	--	--	--	--	--	--	--	--
1995-96	--	--	01	01	--	--	01	01	02	02
1996-97	--	--	--	--	--	--	--	--	--	--
1997-98	--	--	--	--	--	--	--	--	--	--
1998-99	--	--	--	--	--	--	--	--	--	--
1999-2000	--	--	--	--	--	--	--	--	--	--
2000-01	--	--	--	--	--	--	--	--	--	--
2001-02	--	--	--	--	--	--	--	--	--	--
2002-03	--	--	--	--	--	--	--	--	--	--
2003-04	--	--	--	--	--	--	--	--	--	--
2004-05	--	--	--	--	03	05	--	--	03	05
2005-06	01	01	--	--	03	03	--	--	04	04
2006-07	--	--	01	01	02	02	--	--	03	03
2007-08	01	02	06	07	10	14	01	01	18	24
2008-09	02	03	02	03	12	20	01	01	17	27
2009-10	--	--	03	03	08	17	01	01	12	21
2010-11	--	--	01	03	12	23	01	01	14	27
2011-12	01	01	01	01	13	30	03	04	18	36
2012-13	02	04	05	12	14	40	05	08	26	64
2013-14	04	06	08	14	14	38	04	06	30	64
2014-15	03	06	14	19	11	33	22	43	50	101
2015-16	05	08	23	63	07	35	32	91	67	197
2016-17	07	19	12	39	10	48	20	55	49	161
2017-18	01	01	17	46	10	60	19	51	47	158
2018-19	01	02	13	35	06	65	27	101	47	203
2019-20	01	07	07	26	07	97	03	15	18	145
<b>Total</b>	<b>29</b>	<b>60</b>	<b>114</b>	<b>273</b>	<b>142</b>	<b>530</b>	<b>140</b>	<b>379</b>	<b>425</b>	<b>1,242</b>

Source: Inspection Reports

**Appendix 1.3**

*(Refer paragraph 1.7, page 7)*

**Departments which did not submit *suo-motu* replies with number of paragraphs/ reviews involved**

Sl. No.	Name of the Department	Number of Paragraphs/ reviews involved in reports for the years					
		2008-09 to 2012-13	2013-14	2014-15	2015-16	2016-17	Total
1	Agriculture	2					2
2	Agricultural Marketing	1					1
3	Animal Resources Development	1					1
4	Backward Classes Welfare	2			2 <sup>§</sup>		4
5	Consumer Affairs	0		2			2
6	Cooperation	1					1
7	Correctional Administration	0					0
8	Finance	197	33	14 <sup>£</sup>	36	15	295
9	Fisheries	1		1			2
10	Food & Supplies	0		1		1	2
11	Food Processing Industries and Horticulture	0					0
12	Health & Family Welfare	12 <sup>*#</sup>	3	3	3	3	24
13	Higher Education	0	1	1 <sup>¥</sup>			2
14	Home & Hill Affairs	7 <sup>α</sup>	1				8
15	Irrigation & Waterways	5	1		1		7
16	Judicial	0					0
17	Labour	1		1			2
18	Law	0					0
19	Mass Education Extension & Library Services	1 <sup>♣</sup>					1
20	Minorities Affairs & Madrasah Education	0	1		1		2
21	North Bengal Development	0					0
22	Panchayats & Rural Development	2 <sup>♦</sup>	1	1			4
23	Paschimanchal Unnayan Affairs	1			1		2
24	Planning, Statistics and Programme Monitoring	2					2
25	School Education	5	2		1	1	9
26	Self Help Group & Self Employment	0					0
27	Sunderban Affairs	0					0
28	Technical Education, Training & Skill Development	2					2
29	Tribal Development	0					0
30	Water Resources Investigation & Development	1					1
31	Women and Child Development & Social Welfare	1			1	2	4
32	Youth Services and Sports	3		1			4
	<b>Total</b>	<b>248</b>	<b>43</b>	<b>25</b>	<b>46</b>	<b>22</b>	<b>384</b>

§ Includes observations on TD and MA&ME Departments also.

£ Includes observations on PHE; H&FW and Agricultural Marketing Departments also.

\* Includes Paragraph No. 2.1 of Civil Audit Report No. 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving H&FW; SED; Development & Planning (now Planning, Statistics and Programme Monitoring); W&CD and SW; P&RD; PHE; I&W; Power (now Power and Non-Conventional Energy Sources) and UD (UD& MA) Departments.

# Includes Paragraph No. 4.1, 4.2, 5.3, 5.5, 5.6 & 6.2 of the Audit Report on Malda district for the year 2011-12.

¥ Includes observations on UD (now UD& MA) Department also.

α Includes observations on H&FW Department also.

♣ Includes observations on Municipal Affairs (now Urban Development & Municipal Affairs) Departments also.

♦ Includes observations on MA (now UD& MA) and Finance Department also.

## Appendix 1.4

(Refer paragraph 1.7, page 7)

## Statement showing significant recommendation of PAC against which Action Taken Note was outstanding from Department

Year of Audit Report with para number	PAC Report number and year	Name of the department	Gist of the Audit Para	Recommendations of PAC
3.4.2 of AR 2009-2010	13 <sup>th</sup> PAC Report 2014-15 and 2015-16	Health and Family Welfare	Medical equipment lying idle	<p>The Committee <i>inter alia</i> recommended the following :</p> <p>Purchase of highly sophisticated medical equipment should be made only after proper and thorough assessment of requirements and availability of requisite infrastructure and trained manpower both at the doctors' and technician level.</p> <p>The Department should take prompt and appropriate administrative/ disciplinary actions against the defaulting officials after fixation of responsibilities for occurrence of incidents of procurement of sophisticated medical equipment at the Burdwan Medical College and Hospital without arranging for requisite infrastructure and manpower. Necessary steps may also be taken to ensure non-recurrence of such incident.</p>

Source: PAC Report

Appendix 2.1.1

(Refer paragraph 2.1.6.4 (iii), page 31)

Statement showing status of availability of CCU Equipment

Sl. No.	Name of the Major Equipment	Required number	Available/ in use			Shortage			Remarks
			BDH	SDH	JDH	BDH	SDH	JDH	
1.	Biphasic External Defibrillator	1	1/1	1/1	3/2	--	--	--	<b>BDH:</b> Not equipped with Cardiac Monitor; <b>JDH:</b> One Defibrillator beyond repair
2.	Blood Gas & Electrolyte Analyzer	1	1/1	1/1	1/1	--	--	--	--
3.	USG with Echo Compatible Probe	Desirable	0	0	0	1	1	1	Maintenance of one Ultrasound was necessary as per IPHS
4.	Ripple Mattress	12	12/8	10/10	12	--	2	--	<b>BDH:</b> Four lied in CCU store
5.	Ventilator Standard	5	10/1	3/3	5/5	--	2	--	<b>BDH:</b> Nine lied in CCU store. One not working. 12 was needed as per IPHS
6.	Non-Invasive BIPAP Ventilator	3	3/0	3/3	3/2	--	--	1	<b>BDH:</b> Found in CCU Store; <b>JDH:</b> One not working due to broken mask
7.	Portable X-Ray Machine	1	2/1	1/1	1/1	--	--	--	<b>BDH:</b> One lied in far-away Store
8.	Automated Cell Counter	1	1/0	1/1	1/1	--	--	--	<b>BDH:</b> Not in use for indefinite period due to lack of training of technician.
9.	Fogger Machine	2	2/2	2/2	2/1	--	--	1	<b>JDH:</b> One machine beyond repair
10.	Rapid Infusion Pump	3	4/4	3/3	3/3	--	--	--	--
11.	Pulse Generator	2 Desirable	0	0	0	2	2	2	--
12.	Electrolyte Analyser	1	1/1	1/0	1/0	--	1	1	<b>JDH &amp; SDH:</b> Reagent finished <b>SDH:</b> Not functional
13.	Nebulizer	8	7/5	6/6	8/5	1	2	3	<b>BDH:</b> Two of seven nebulizers non-functional (output nozzle broken)
14.	Syringe Infusion Pump	12	17/0	8/8	13/13	--	4	--	<b>BDH:</b> Found in CCU Store
15.	ECG Machine	2	3/1	1/1	1/1	--	1	1	<b>BDH:</b> Two of three non-functional (beyond repair)
16.	Over Bed Table	12	12/12	12/12	8/8	--	--	4	<b>BDH:</b> Found in CCU store
17.	ICU Bed	12	12/8	12/12	12/12	--	--	--	<b>BDH:</b> Two in CCU store; two in far-away store as non-functional (railing & wind broken)

Sl. No.	Name of the Major Equipment	Required number	Available/ in use			Shortage			Remarks
			BDH	SDH	JDH	BDH	SDH	JDH	
18.	Multi-channel Monitor	12	16/8	11/11	12/12	--	1	--	<b>BDH:</b> Of the rest eight, one in CCU store; six in far away store and one non-functional (display problem)
19.	Semi Auto Analyzer	1	0	1/0	0	1	1	1	<b>BDH:</b> Not found physically <b>SDH:</b> Not functional
20.	Oxygen Therapy Device	12	0	12/12	0	12	0	12	Essential as per IPHS
21.	Deep Vein Thrombosis Prevention Device	12	0	0	0	12	12	10	Essential as per IPHS

*Source: IPHS norms and records of the CCU Department of the DHs*

Appendix 2.1.2

(Refer paragraph 2.1.6.4 (iv), page 32)

Statement showing status of availability of drugs in CCUs

A. Balurghat DH

Sl. No.	Drug	Buffer stock qty. (in pc.)	Status	May 14 (days)	Aug 15 (days)	Nov 16 (days)	Feb 17 (days)	May 18 (days)
1.	Inj. Adrenalin	48	Stock out	21	-	-	-	-
			stock <Buffer qty.	All	All	All	All	-
2.	Inj. Aminophyllin 250 mg	120	Stock out	All	-	-	All	All
			stock <Buffer qty.	All	-	-	All	All
3.	Inj. Atropine	96	Stock out	-	-	-	-	-
			stock <Buffer qty.	03	-	-	09	-
4.	Inj. Calcium Gluconate	12	Stock out	-	-	-	-	-
			stock <Buffer qty.	24	-	01	01	-
5.	Inj. Dextrose 10%	96	Stock out	-	-	-	-	-
			stock <Buffer qty.	All	All	All	All	01
6.	Inj. Dextrose 25%	16	Stock out	-	-	-	-	-
			stock <Buffer qty.	-	15	-	27	-
7.	Inj. Dextrose 5%	144	Stock out	All	-	-	-	-
			stock <Buffer qty.	All	All	All	All	-
8.	Inj. Diclofenac Na	48	Stock out	-	-	-	-	-
			stock <Buffer qty.	-	All	All	All	-
9.	Digoxin	48	Stock out	All	All	All	All	-
			stock <Buffer qty.	All	All	All	All	All
10.	Dobutamin	96	Stock out	-	-	-	-	-
			stock <Buffer qty.	All	All	All	All	All
11.	Dopamine 200 mg.	96	Stock out	-	-	-	-	-
			stock <Buffer qty.	All	All	All	All	All
12.	Inj. Frusemide	144	Stock out	-	-	-	-	-
			stock <Buffer qty.	-	All	27	07	-
13.	Inj. Hydrocortisone Na Succinate	96	Stock out	-	-	-	-	-
			stock <Buffer qty.	10	09	-	15	01
14.	Inj. Insulin Soluble	10	Stock out	-	-	-	-	-
			stock <Buffer qty.	All	All	23	-	13
15.	Inj. NPH Combination 30:70 human variety	8	Stock out	All	All	All	All	All
			stock <Buffer qty.	All	All	All	All	All
16.	Inj. Isophane Insulin	8	Stock out	All	All	All	All	--
			stock <Buffer qty.	All	All	All	All	All
17.	Inj. Mag Sulph 10%	40	Stock out	All	-	All	All	All
			stock <Buffer qty.	All	-	All	All	All
18.	Inj. Methylene Prednisolone 40 mg.	12	Stock out	All	All	All	All	All
			stock <Buffer qty.	All	All	All	All	All
19.	Inj. Methylene Prednisolone 1 mg.	6	Stock out	All	All	All	All	All
			stock <Buffer qty.	All	All	All	All	All
20.	Inj. Methylene Prednisolone 125 mg.	12	Stock out	All	All	All	All	All
			stock <Buffer qty.	All	All	All	All	All
21.	Inj. Ondansetron 4mg/ 2ml.	120	Stock out	1	-	-	-	-
			stock <Buffer qty.	27	10	09	14	01

Sl. No.	Drug	Buffer stock qty. (in pc.)	Status	May 14 (days)	Aug 15 (days)	Nov 16 (days)	Feb 17 (days)	May 18 (days)
22.	Inj. Paracetamol	20	Stock out	-	-	-	-	-
			stock <Buffer qty.	-	-	-	-	-
23.	Inj. Salbutamol	48	Stock out	All	All	All	All	All
			stock <Buffer qty.	All	All	All	All	All
24.	Inj. Sodi-Bi-Carb	48	Stock out	-	-	-	-	-
			stock <Buffer qty.	31	31	30	28	01
25.	Inj. Nor Adrenalin	40	Stock out	-	-	-	-	-
			stock <Buffer qty.	31	31	30	26	-
26.	Inj. Vitamin K	24	Stock out	All	All	All	All	All
			stock <Buffer qty.	All	All	All	All	All
27.	Inj. Phenytoin 100 mg.	40	Stock out	-	05	-	-	-
			stock <Buffer qty.	-	09	-	-	06

**B. Suri DH:**

Sl. No.	Drug	Buffer stock qty. (in pc.)	Status	May 14 (days)	Aug 15 (days)	Nov 16 (days)	Feb 17 (days)	May 18 (days)
1.	Inj. Adrenalin	48	Stock out	NA	All	24	All	25
			stock <Buffer qty.	NA	All	All	All	All
2.	Inj. Aminophyllin 250 mg	120	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
3.	Inj. Atropine	96	Stock out	NA	--	--	--	--
			stock <Buffer qty.	NA	--	--	All	--
4.	Inj. Calcium Gluconate	12	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
5.	Inj. Dextrose 10%	96	Stock out	NA	All	24	23	All
			stock <Buffer qty.	NA	All	All	All	All
6.	Inj. Dextrose 25%	16	Stock out	NA	All	05	All	--
			stock <Buffer qty.	NA	All	All	All	--
7.	Inj. Dextrose 5%	144	Stock out	NA	--	All	22	All
			stock <Buffer qty.	NA	NA	All	All	All
8.	Inj. Diclofenac Na	48	Stock out	NA	--	--	All	--
			stock <Buffer qty.	NA	All	--	All	--
9.	Digoxin	48	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
10.	Dobutamin	96	Stock out	NA	--	--	22	All
			stock <Buffer qty.	NA	All	All	All	All
11.	Dopamine 200 mg.	96	Stock out	NA	15	--	--	--
			stock <Buffer qty.	NA	All	--	22	All
12.	Inj. Frusemide	144	Stock out	NA	--	--	--	--
			stock <Buffer qty.	NA	All	04	22	21
13.	Inj. Hydrocortisone Na Succinate	96	Stock out	NA	12	--	19	22
			stock <Buffer qty.	NA	All	10	All	22
14.	Inj. Insulin Soluble	10	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
15.	Inj. NPH Combination 30:70 human variety	8	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
16.	Inj. Isophane Insulin	8	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
17.	Inj. Mag Sulph 10%	40	Stock out	NA	--	--	--	--
			stock <Buffer qty.	NA	--	--	--	--

Sl. No.	Drug	Buffer stock qty. (in pc.)	Status	May 14 (days)	Aug 15 (days)	Nov 16 (days)	Feb 17 (days)	May 18 (days)
18.	Inj. Methyle Prednisolone 40 mg.	12	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
19.	Inj. Methyle Prednisolone 1 mg.	6	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
20.	Inj. Methyle Prednisolone 125 mg.	12	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
21.	Inj. Ondansetron 4 mg/ 2 ml.	120	Stock out	NA	--	--	--	--
			stock <Buffer qty.	NA	28	--	23	--
22.	Inj. Paracetamol	20	Stock out	NA	All	All	All	24
			stock <Buffer qty.	NA	All	All	All	All
23.	Inj. Salbutamol	48	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
24.	Inj. Sodi-Bi-Carb	48	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
25.	Inj. Nor Adrenalin	40	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All
26.	Inj. Vitamin K	24	Stock out	NA	--	All	All	All
			stock <Buffer qty.	NA	--	All	All	All
27.	Inj. Phenytoin 100 mg.	40	Stock out	NA	All	All	All	All
			stock <Buffer qty.	NA	All	All	All	All

**C. Jhargram DH**

Sl. No.	Drug	Buffer stock qty. (in pc.)	Status	May 14 (days)	Aug 15 (days)	Nov 16 (days)	Feb 17 (days)	May 18 (days)
1.	Inj. Adrenalin	48	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	--
2.	Inj. Aminophyllin 250 mg	120	Stock out	NA	NA	--	All	09
			stock <Buffer qty.	NA	NA	All	All	All
3.	Inj. Atropine	96	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	--
4.	Inj. Calcium Gluconate	12	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	--
5.	Inj. Dextrose 10%	96	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
6.	Inj. Dextrose 25%	16	Stock out	NA	NA	10	--	--
			stock <Buffer qty.	NA	NA	10	--	--
7.	Inj. Dextrose 5%	144	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	All
8.	Inj. Diclofenac Na	48	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	All	--	--
9.	Digoxin	48	Stock out	NA	NA	--	--	All
			stock <Buffer qty.	NA	NA	All	All	All
10.	Dobutamin	96	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	All	--	All
11.	Dopamine 200 mg.	96	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	All
12.	Inj. Frusemide	144	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	--
13.	Inj. Hydrocortisone Na Succinate	96	Stock out	NA	NA	--	--	NA
			stock <Buffer qty.	NA	NA	--	All	NA

Sl. No.	Drug	Buffer stock qty. (in pc.)	Status	May 14 (days)	Aug 15 (days)	Nov 16 (days)	Feb 17 (days)	May 18 (days)
14.	Inj. Insulin Soluble	10	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
15.	Inj. NPH Combination 30:70 human variety	8	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
16.	Inj. Isophane Insulin	8	Stock out	NA	NA	All	--	--
			stock <Buffer qty.	NA	NA	All	--	--
17.	Inj. Mag Sulph 10%	40	Stock out	NA	NA	--	All	All
			stock <Buffer qty.	NA	NA	All	All	All
18.	Inj. Methyle Prednisolone 40 mg.	12	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
19.	Inj. Methyle Prednisolone 1 mg.	6	Stock out	NA	NA	All	--	--
			stock <Buffer qty.	NA	NA	All	--	--
20.	Inj. Methyle Prednisolone 125 mg.	12	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
21.	Inj. Ondansetron 4 mg/ 2 ml.	120	Stock out	NA	NA	--	--	09
			stock <Buffer qty.	NA	NA	--	--	09
22.	Inj. Paracetamol	20	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
23.	Inj. Salbutamol	48	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
24.	Inj. Sodi-Bi-Carb	48	Stock out	NA	NA	All	All	All
			stock <Buffer qty.	NA	NA	All	All	All
25.	Inj. Nor Adrenalin	40	Stock out	NA	NA	All	--	--
			stock <Buffer qty.	NA	NA	All	--	--
26.	Inj. Vitamin K	24	Stock out	NA	NA	--	--	29
			stock <Buffer qty.	NA	NA	--	--	29
27.	Inj. Phenytoin 100 mg.	40	Stock out	NA	NA	--	--	--
			stock <Buffer qty.	NA	NA	--	--	--

Source: Records of the CCU Department of the respective DHs

Note: Blank cell implies there was no stock out/ stock was as per buffer quantity

Appendix 2.1.3

(Refer paragraph 2.1.6.5 (ii), page 33)

Statement showing status of availability of drugs in OT

Sl. No.	Group of Medicine	Name of the drugs	Whether medicines were in stock during the months				
			May 2014	August 2015	1-7 November 2016	1-7 February 2017	1-7 May 2018
<b>Balurghat DH:</b>							
1	Uterotonics	Injection (Inj.) Oxytocin	Y	Y	Y	Y	Y
2	Antibiotics	Inj. Ampicillin	N	N	N	N	N
3		Inj. Metronidazole	N	N	N	N	N
4		Gentamycin	Y	Y	Y	Y	Y
5	Analgesic & Antipyretics	Inj. Diclofenac Sodium	N	Y	Y	Y	Y
6	IV Fluid	Intravenous Fluids	N	N	N	N	N
7		Ringer Lactate	N	N	N	N	N
8		Plasma Expander	N	N	N	N	N
9		Normal Saline	N	N	N	N	N
10	Emergency Drugs	Inj. Magsulf	N	N	N	N	Y
11		Inj. Calcium Gluconate	N	N	N	N	Y
12		Inj. Dexamethasone	Y	Y	Y	Y	Y
13		Inj. Hydrocortisone Succinate	Y	Y	Y	Y	Y
14		Diazepam	Y	Y	Y	Y	Y
15		Pheneramine Maleate	N	N	N	N	N
16		Inj. Corboprost	Y	Y	Y	Y	Y
17		Fortwin	N	Y	Y	Y	Y
18		Inj. Phenergen	N	N	N	N	N
19		Betameathazon	N	N	N	N	N
20		Inj. Hydrazaline	N	N	N	N	N
21		Methyldopa	N	N	N	N	N
22		Nefidepin	N	N	Y	N	N
23		Ceftriaxone	N	N	N	N	N
<b>Suri DH:</b>							
1	Uterotonics	Inj. Oxytocin	NA	NA	NA	Y	Y
2	Antibiotics	Inj. Ampicillin	NA	NA	NA	N	N
3		Inj. Metronidazole	NA	NA	NA	Y	Y
4		Gentamycin	NA	NA	NA	Y	N
5	Analgesic & Antipyretics	Inj. Diclofenac Sodium	NA	NA	NA	Y	Y
6	IV Fluid	Intravenous Fluids	NA	NA	NA	Y	N
7		Ringer Lactate	NA	NA	NA	Y	Y
8		Plasma Expander	NA	NA	NA	N	Y
9		Normal Saline	NA	NA	NA	Y	N
10	Emergency Drugs	Inj. Magsulf	NA	NA	NA	Y	Y
11		Inj. Calcium Gluconate	NA	NA	NA	N	N
12		Inj. Dexamethasone	NA	NA	NA	Y	Y
13		Inj. Hydrocortisone Succinate	NA	NA	NA	Y	Y
14		Diazepam	NA	NA	NA	Y	Y
15		Pheneramine Maleate	NA	NA	NA	N	N
16		Inj. Corboprost	NA	NA	NA	Y	Y

Sl. No.	Group of Medicine	Name of the drugs	Whether medicines were in stock during the months				
			May 2014	August 2015	1-7 November 2016	1-7 February 2017	1-7 May 2018
17		Fortwin	NA	NA	NA	Y	N
18		Inj. Phenergen	NA	NA	NA	Y	Y
19		Betameathazon	NA	NA	NA	N	N
20		Inj. Hydrazaline	NA	NA	NA	N	N
21		Methyldopa	NA	NA	NA	Y	Y
22		Nefidepin	NA	NA	NA	N	N
23		Ceftriaxone	NA	NA	NA	Y	N
<b>Jhargram DH:</b>							
1	Uterotonics	Inj. Oxytocin	Y	Y	Y	Y	Y
2	Antibiotics	Inj. Ampicillin	N	N	N	N	N
3		Inj. Metronidazole	N	N	N	N	N
4		Gentamycin	N	N	N	N	N
5	Analgesic & Antipyretics	Inj. Diclofenac Sodium	N	N	N	N	N
6	IV Fluid	Intravenous Fluids	N	N	N	N	N
7		Ringer Lactate	Y	Y	Y	Y	Y
8		Plasma Expander	N	N	N	N	N
9		Normal Saline	N	Y	Y	Y	Y
10	Emergency Drugs	Inj. Magsulf	N	N	N	N	N
11		Inj. Calcium Gluconate	N	N	N	N	N
12		Inj. Dexamethasone	N	N	N	N	N
13		Inj. Hydrocortisone Succinate	N	N	N	N	N
14		Diazepam	Y	Y	Y	Y	Y
15		Pheneramine Maleate	N	N	N	N	N
16		Inj. Corboprost	N	N	N	N	N
17		Fortwin	Y	Y	Y	Y	Y
18		Inj. Phenergen	N	N	N	N	N
19		Betameathazon	N	N	N	N	N
20		Inj. Hydrazaline	N	N	N	N	N
21		Methyldopa	N	N	N	N	N
22		Nefidepin	N	N	N	N	N
23	Ceftriaxone	N	N	N	N	N	

Source: Records of the OT Department of the DHs; Y: Yes and N: No

Appendix 2.1.4

(Refer paragraph 2.1.6.6 (i) A, page 34)

Statement showing status of availability of medicines in Labour Room

A. Balurghat DH

Sl. No.	Record/ Observation	May 2014	August 2015	November 2016	February 2017	May 2018
1.	Inj. Oxytocin	Yes	Yes	Yes	Yes	Yes
2.	Inj. Gentamycin	Yes	Yes	Yes	Yes	Yes
3.	<b>Inj. Betamethasone</b>	No	No	No	No	No
4.	Ringer Lactate	Yes	Yes	Yes	Yes	Yes
5.	Normal Saline	Yes	Yes	No	Yes	No
6.	<b>Inj. Hydrazaline</b>	No	No	No	No	No
7.	<b>Methyldopa</b>	No	No	No	No	No
8.	<b>Inj. Calcium Gluconate – 10%</b>	No	No	No	No	No
9.	<b>Inj. Ampicillin</b>	No	No	No	No	No
10.	Inj. Metronidazole	Yes	Yes	Yes	Yes	Yes
11.	<b>Inj. Lignocaine – 2%</b>	No	No	No	No	No
12.	<b>Inj. Adrenaline</b>	No	No	No	No	No
13.	Inj. Hydrocortisone Succinate	Yes	Yes	Yes	Yes	Yes
14.	<b>Inj. Diazepam</b>	No	No	No	No	No
15.	Inj. Carboprost	Yes	No	Yes	No	No

B. Suri DH

Sl. No.	Record/ Observation	May 2014	August 2015	November 2016	February 2017	May 2018
1.	Inj. Oxytocin	No	Yes	Yes	Yes	Yes
2.	<b>Inj. Gentamycin</b>	No	No	No	No	No
3.	<b>Inj. Betamethasone</b>	No	No	No	No	No
4.	Ringer Lactate	No	Yes	Yes	Yes	Yes
5.	Normal Saline	No	Yes	Yes	Yes	Yes
6.	<b>Inj. Hydrazaline</b>	No	No	No	No	No
7.	<b>Methyldopa</b>	No	No	No	No	No
8.	Inj. Calcium Gluconate – 10%	No	No	No	Yes	No
9.	<b>Inj. Ampicillin</b>	No	No	No	No	No
10.	Inj. Metronidazole	No	No	No	Yes	Yes
11.	Inj. Lignocaine – 2%	No	No	Yes	Yes	Yes
12.	<b>Inj. Adrenaline</b>	No	No	No	No	No
13.	Inj. Hydrocortisone Succinate	No	Yes	Yes	Yes	Yes
14.	Inj. Diazepam	No	No	Yes	Yes	Yes
15.	Inj. Carboprost	No	Yes	Yes	Yes	Yes

C. Jhargram DH

Sl. No.	Record/ Observation	May 2014	August 2015	November 2016	February 2017	May 2018
1.	Inj. Oxytocin	Yes	Yes	Yes	Yes	Yes
2.	<b>Inj. Gentamycin</b>	No	No	No	No	No
3.	Inj. Betamethasone	Yes	No	Yes	Yes	Yes
4.	Ringer Lactate	Yes	Yes	Yes	Yes	Yes
5.	<b>Normal Saline</b>	No	No	No	No	No
6.	<b>Inj. Hydrazaline</b>	No	No	No	No	No
7.	<b>Methyldopa</b>	No	No	No	No	No
8.	Inj. Calcium Gluconate – 10%	No	No	Yes	Yes	Yes
9.	<b>Inj. Ampicillin</b>	No	No	No	No	No
10.	<b>Inj. Metronidazole</b>	No	No	No	No	No

Sl. No.	Record/ Observation	May 2014	August 2015	November 2016	February 2017	May 2018
11.	Inj. Lignocaine – 2%	No	Yes	Yes	No	Yes
12.	<b>Inj. Adrenaline</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
13.	<b>Inj. Hydrocortisone Succinate</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
14.	<b>Inj. Diazepam</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
15.	Inj. Carboprost	No	Yes	Yes	No	No

*Source: Records of the Maternity Department of the DHs*

Appendix 2.1.5

(Refer paragraph 2.1.6.6 (i) F, page 37)

Statement showing status of availability of SNCU Equipment

Sl. No.	Essential Equipment	Requirement as per IPHS	Quantities available		
			Balurghat DH (20-bedded)	Suri DH (42-bedded)	Jhargram DH (21-bedded)
<b>SNCU General Equipment:</b>					
1.	Electronic Weighing Scale	5	4	8	5
2.	Infantometer	5	2	1	5
3.	Procedure Trolley	5	NA	1	5
4.	Spot Lamp	5	1	0	2
5.	Portable X-Ray Machine	1 for the unit	0	1	1
6.	Basic Surgical Instruments. e.g., fine scissors, scalpel with blades, fine artery forceps, suture material & needles, towel, clips, etc.	1 set per bed	0	NA	1
7.	Nebulizer	1 for the unit	NA	5	2
8.	Multichannel Monitor with Non-Invasive BP Monitor (three sizes: zero, one & two - disposable in plenty-reusable neonatal probe, at least four)	4 (desirable)	2 (2 non-functional)	2	2
<b>Individual Care Equipment:</b>					
9.	Servo-Controlled Radiant Warmer	1 for each bed + 2	21 (1 non-functional)	49	28
10.	Low-Reading Digital Thermometer (Centigrade Scale)	1 for each bed	10 (9 non-functional)	28	5
11.	Neonatal Stethoscope	1 for each bed + 2	18	19	21
12.	Neonatal Resuscitation Kit (Laerdal type, Silicone, Autoclavable 240 ml., 450 ml. and resuscitation bag with valves- including pressure release valve), Oxygen reservoir & silicone round cushion masks –sizes zero & double zero), Neonatal laryngoscope with straight blade and spare bulbs)	1 set for each bed + 2	5	9	8
13.	Suction Machine (80% should be electrically operated & 20% foot operated)	1 for each beds	2 (1 non-functional)	7	3
14.	Oxygen Hood (unbreakable-neonatal/ infant size)	1 for each bed 20% extra (in case of repair/ disinfection)	17 (1 non-functional)	30	20
15.	Non Stretchable Measuring Tape (mm scale)	1 for each bed	20	NA	21
16.	Infusion Pump or Syringe Pump	1 for every 2 beds	8	50	22 (4 non-functional)
17.	Pulse Oxymeter	1 for every 2 beds	16 (1 non-functional)	22	13
18.	Double Outlet Oxygen Concentrator	1 for every 3 beds	13	23	12 (2 non functional)
19.	Flux Meter	1 (Desirable)	12	0	0
20.	CFL Phototherapy	1 for every 3 beds	12	29	12
21.	Horizontal Laminar Flow	1	1	0	0

Source: Records of the SNCU Department of the DHs

## Appendix 2.1.6

(Refer paragraph 2.1.7.1 (iv), page 42)

Statement showing status of administration of expired drugs  
Balurghat DH

Wards consumed	Name of Drug/ Injection	Batch No./ Year	Date of expiry	Quantity administered
Children Ward	Snake Anti Venom Serum IP liquid (10 ml)	A1605116/ 2018-19	30.04.18	48 vials
Psychiatry Ward	Pentazosin Inj.	SV671/ 2018-19	31.03.19	10 amp.
Emergency Ward	Dextrose Solution IP 5%	P17/010/ 2019-20	31.08.19	01 bottle
Female Surgical Ward	Acetazolamide tab. IP 250 mg	ACZM-17/ 2017-18	28.02.18	10 tabs
Female Surgical Ward	Dextrose Solution IP 5%	P17/010/2019-20	31.08.19	120 bottles
Female Medicine Ward	Snake Anti Venom Serum IP liquid (10 ml)	A1605116/ 2018-19	30.04.18	72 vials

## Jhargram DH

Wards consumed	Name of Drug/ Injection	Batch no.	Expiry Date	Quantity consumed	Period of Consumption
Maternity Ward	Tab Labetalol	LBTL-13	31.01.2019	22	01.02.19 to 06.02.19
Children Ward	Inj. Ondansetron 4 mg.	ONI1712	03.12.2018	16	06.12.18 to 27.12.18
Post Operative Ward	Inj. Ondansetron 4 mg.	ONI1712	03.12.2018	63	04.12.18 to 12.12.18
Female Surgical Ward	Inj. Ondansetron 4 mg.	ONI1712	03.12.2018	32	04.12.18 to 11.12.18
Male Surgical Ward	Inj. Ondansetron 4 mg.	ONI1712	03.12.2018	248	04.12.18 to 31.12.18

Source: Records of respective departments of the DHs

Appendix 2.1.7A

(Refer paragraph 2.1.7.2 (ii), page 44)

Statement showing status of availability of ENT Equipment

Names of the Equipment as per IPHS (For up to 500-bedded)	Number required as per IPHS	Available equipment (Asset Reg.+SSH list)			Shortage from IPHS norm			Remarks
		BDH	SDH	JDH	BDH	SDH	JDH	
Audiometer	2	3	2	1	0	0	1	BDH: Physical existence shown as 'zero' by Department (Deptt.) SDH : Calibration and accessories are not working properly
Impedance Audiometer	1	0	1	0	1	0	1	--
Operating Microscope (ENT)	2	1	2	1	1	0	1	--
Head Light (ordinary) (Boyle Davis)	3	0	1	0	3	2	3	--
ENT Operation Set including Head Light and Tonsils	2	3	1	2	0	1	0	BDH: No head light as per remarks in SSH list
Ear Surgery Instruments Set	2	0	1	0	2	1	2	--
Masoid Set	2	0	0	0	2	2	2	--
Micro Ear Set Myringoplasty	2	0	1	0	2	1	2	--
Stapedotomy Set	1	0	0	0	1	1	1	--
Micro Drill System Set	2	0	2	0	2	0	2	--
ENT Nasal Set {SMR, Septoplasty, Nasal Endoscopic Set (zero & thirty degree), Polypectomy, DNS and Rhinoplasty}	2	1	0	1	1	2	1	--
Laryngoscope Fibreoptic ENT	1	2	0	5	0	1	0	BDH: Department did not show. Shown in store in SSH list
Laryngoscope Indirect	2	2	0	2	0	2	0	BDH: SSH list showed two in store
Otoscope	4	2	0	2	2	4	2	BDH: Deptt. showed only one while SSH showed two in service
Oesophagoscope Adult (Desirable)	1	0	0	0	1	1	1	--
Oesophagoscope Child (Desirable)	1	0	0	0	1	1	1	--
Head Light (cold light)	2	2	2	2	0	0	0	BDH: Deptt. showed 'zero' while SSH showed two in service
Tracheostomy Set	2	0	0	0	2	2	2	--
Tuning Fork	4	0	0	0	4	4	4	--
Bronchoscope Adult & Child	1 (Desirable)	0	0	0	1	1	1	--
Examination Instruments Set (Speculums, Tongue dipressors, Mirrors and Bull's lamp)	4	0	0	1	4	4	3	--
Oto Acoustic Emission (OAE) analyzer	1 (Desirable)	0	1	1	1	0	0	--
Sound Proof room	1 (Desirable)	0	1	1	1	0	0	--

Source: IPHS norms and records of the DHs; Reg. = Register

## Appendix 2.1.7B

(Refer paragraph 2.1.7.2 (ii), page 44)

## Statement showing status of availability of Eye Equipment

Names of the Equipment as per IPHS (For up to 500-bedded)	Number required as per IPHS	Available equipment (Asset Reg. +SSH list)			Shortage from IPHS norm			Remarks
		BDH	SDH	JDH	BDH	SDH	JDH	
Cryo Surgery Unit with Retina Probe	2	0	0	0	2	2	2	--
Ophthalmoscope - Direct + Indirect	2 + 1	1	0	2	2	3	1	--
Slit Lamp	2	1	1	1	1	1	1	--
Retinoscope	2	1	1	2	1	1	0	--
Perimeter	2	1	1	1	1	1	0	--
Binomags	2	0	1	0	2	1	0	--
Distant Vision Charts	2	0	2	1	2	0	1	--
Near Vision Chart	2	0	1	0	2	1	2	--
Colour Vision Chart	2	0	1	0	2	1	2	--
Foreign Body Spud and Needle	2	0	0	0	2	2	2	--
Rotating Visual Acuity Drum	2	0	0	1	2	2	1	--
Trial Frame Adult/ Children	2	1	1	0	1	1	2	--
Trial Lens Set	2	1	1	1	1	1	1	--
YAG Laser	1	0	0	0	1	1	1	--
Operating Microscope	1	3	1	0	0	0	1	--
A-Scan Biometer	1	0	0	0	1	1	1	--
Keratometer	1	1	1	1	0	0	0	<b>BDH:</b> Not physically available with Department
Auto Refractometer	1	1	1	1	0	0	0	<b>BDH:</b> Not physically available with Department
Flash Autoclave	1	2	1	0	0	0	1	<b>BDH:</b> As per stock: two, Department had three
Applanation Tonometer	1 (Desirable)	1	0	1	0	1	0	<b>BDH:</b> Not with Department though in stock
Phacomachine	1	1	0	0	0	1	1	--
Laser Photocoagulator	1 (Desirable)	0	0	0	1	1	1	--

Source: IPHS norms and records of the DHs; Reg. = Register

Appendix 2.1.7C

(Refer paragraph 2.1.7.2 (ii), page 44)

Statement showing status of availability of Endoscopy Equipment

Names of the Equipment as per IPHS (For up to 500-bedded)	Number required as per IPHS	Available equipment (Asset Register + SSH list)			Shortage from IPHS norm			Remarks
		BDH	SDH	JDH	BDH	SDH	JDH	
Endoscope Fiber Optic (OGD)	1	1	1	1	0	0	0	BDH: Could not be operated as no doctor
Arthroscope	1	0	0	0	1	1	1	--
Operating Laproscope Complete for Laproscopic Surgery	1	1	1	1	0	0	0	--
Laparoscope for Diagnostic and Sterilisation	2	0	0	0	2	2	2	BDH: Not in stock but physically available with Department. However, not used as no Doctor was available.
Colonoscope and Sigmoidoscope	1	0	0	0	1	1	1	--
Hysteroscope	1	0	0	0	1	1	1	--
Colposcope	1	0	0	0	1	1	1	--
Cystoscope (Desirable)	1	0	0	0	1	1	1	--

Source: IPHS norms and records of the DHs

## Appendix 2.1.8

(Refer paragraph 2.1.7.3 (ii), page 45)

## Statement showing shortage of Human Resource

Specialty	Min. strength for a 500-bedded DH as per IPHS 2012	Men-in-Position as on 01.04.19			Shortage		
		Balurghat DH	Suri DH	Jhargram DH	Balurghat DH	Suri DH	Jhargram DH
<b>Medical Officer:</b>							
Medicine	5	5 (1 contractual)	5	6 (2 contractual)	0	0	0
Surgery	4	3	4	5 (1 contractual)	1	0	0
Obstetrics & Gynaecology	6	5 (1 contractual)	7	9 (4 contractual)	1	0	0
Paediatrics	5	4 (1 contractual)	5	9 (3 contractual)	1	0	0
Anaesthesia	4	3	4	3 (1 contractual)	1	0	1
Ophthalmology	2	2	3	2	0	0	0
Orthopaedics	2	2	3	2	0	0	0
Radiology	2	2	2	1	0	0	1
Pathology	4	1	2	4 (1 contractual)	3	2	0
ENT	2	2	4	3	0	0	0
Dental	3	1	4	3	2	0	0
MO	23	4	11	14 (1 contractual)	19	12	9
Dermatology	1	1	1	2 (1 contractual)	0	0	0
Psychiatry	1	1	2	1 (contractual)	0	0	0
Microbiology	1	1	1	1	0	0	0
Forensic Specialist	1	1	2	0	0	0	1
AYUSH Doctors	2	1 (contractual)	1	1	1	1	1
<b>Total:</b>	<b>68</b>	<b>39*</b>	<b>61</b>	<b>66</b>	<b>29 (42.64%)</b>	<b>15 (22.06%)</b>	<b>13 (19.12%)</b>
*There were 14 other MOs in Balurghat DH: MO, SNCU: four; MO, Occupuncture: one; MO, Oncology: one; MO, CCU: six; MO, AFHC: one (contractual) & MO, Non-Communicable Disease Clinic: one (contractual), and 17 other MOs in Jhargram DH: MO, SNCU: six; MO, CCU: seven; MO, Blood Bank: two, MO, Chest: two (contractual), only categories mention in IPHS compared in above table.							
The excess staff in one speciality has not be adjusted against shortage in other speciality to arrive at shortage of HR.							
<b>Paramedical:</b>							
Lab. Technician	18	14	12	12	4	6	6
Pharmacist	13	8	17	10	5	0	3
Store Keeper	2	0	0	0	2	2	2
Radiographer	9	8	0	7	1	9	2
ECG Tech./ ECO	5	3	3	3	2	2	2
Audiometrician	1	3	1	1	0	0	0
Ophthalmic Asstt.	2	1	2	0	1	0	2
EEG Tech.	1	0	0	0	1	1	1
Dietician	1	1	0	0	0	1	1
Physiotherapist	3	3	5	4	0	0	0
O.T. Technician	14	0	0	0	14	14	14
CSSD Asstt.	3	0	0	0	3	3	3

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Specialty	Min. strength for a 500-bedded DH as per IPHS 2012	Men-in-Position as on 01.04.19				Shortage	
		Balurghat DH	Suri DH	Jhargram DH	Balurghat DH	Suri DH	Jhargram DH
Social Worker	6	1	0	0	5	6	6
Counsellor	2	3	10	0	0	0	2
Dermatology Tech.	1	0	0	0	1	1	1
Cyto-Technician	1	0	0	0	1	1	1
PFT Technician	2	0	0	0	2	2	2
Dental Technician	3	1	1	0	2	2	3
Darkroom Asstt.	9	0	0	0	9	9	9
Rehabilitation Therapist	3	0	1	0	3	2	3
Biomedical Engineer	1	0	0	0	1	1	1
<b>Total:</b>	<b>100</b>	<b>46*</b>	<b>52</b>	<b>37</b>	<b>57#</b> <b>(57%)</b>	<b>62 (62%)</b>	<b>64 (64%)</b>

*\* There were 12 more Paramedical Staff in Balurghat DH: Clinical Psychologist: two; MT, CCU: three; Hospital Asstt.: three; Food Safety Officer: one; Linen Keeper: one; Dental Asstt: one and Instructor Young Hearing Impaired Children: one; however, only categories specified in IPHS has been compared above. # two excess staff in Audiometrician and one in Counsellor not adjusted against shortage in other category, hence, the shortage figure came as 57 instead of 54.*

**Administrative:**

Hospital Administrator	2	6	6	4	0	0	0
Housekeeper/ Manager	5	2	9**	0	3	0	5
Medical Record Officer	1	0	0	0	1	1	1
Medical Record Asstt.	3	0	0	0	3	3	3
Accounts/ Finance	6	0	0	0	6	6	6
Admn. Officer	1	1	0	0	0	1	1
Office Asstt. Gr.-I	2	3	1	3	0	1	0
Office Asstt. Gr.-II	4	1	4	3	3	0	1
Ambulance Services	3	0	0	3	3	3	0
<b>Total:</b>	<b>27</b>	<b>13</b>	<b>20</b>	<b>13</b>	<b>19*</b> <b>(70.37%)</b>	<b>15</b> <b>(55.55%)</b>	<b>17</b> <b>(62.96%)</b>

*\*In Balurghat DH, the excess of four staff in Hospital Administrator and one in Office Asstt. Gr.-I were not adjusted against shortage in other categories; hence, shortage figure is 19 instead of 14 above. Similar calculations adopted for other DHs also.*

*\*\* (Ward Master: four + Facility Manager: four + Facility Level Quality Manager: one)*

*Source: IPHS norms and records of the DHs*

## Appendix 2.1.9

(Refer paragraph 2.1.7.4 (i) A, page 47)

## Statement showing status of Utilisation of beds

Year	Sanctioned beds	Functional beds	Utilisation
<b>Balurghat DH:</b>			
2014 (Only DH)	430	430	100.00%
2015 (Only DH)	430	363	84.41%
2016 (Only DH up to 02.10.16)	430	363	84.41%
2016 (Only DH from 25.10.16)	458	393	85.80%
2017 (Only DH up to 03.4.17)	458	393	85.80%
2017 (DH & SSH from 04.04.17)	930	539	57.95%
2018 (DH & SSH)	930	539	57.95%
2019(DH & SSH)	930	539	57.95%
<b>Suri DH:</b>			
2014 (Only DH)	542	468	86.34 %
2015 (Only DH)	542	468	86.34 %
2016 (Only DH )	542	468	86.34 %
2017 (Only DH up to April 2017)	542	468	86.34 %
2017 (DH & SSH from May 2017)	1042	766	73.51 %
2018 (DH & SSH)	1042	766	73.51 %
2019(DH & SSH)	1042	766	73.51 %
<b>Jhargram DH:</b>			
2014 (Only DH)	NA	NA	NA
2015 (Only DH – January to October)	300	285	95%
2015 (Only DH – November to December)	300	300	100%
2016 (Only DH up to 10.02.16)	300	300	100%
2016 (DH & SSH from 11.02.16 to 31.07.16)	600	300	50%
2016 (DH & SSH – August to December)	600	384	64%
2017 (DH & SSH up to October)	600	424	70.67%
2017 (DH & SSH- November & December)	600	460	76.67%
2018 (DH & SSH up to October)	600	460	76.67%
2018 (DH & SSH – November & December)	600	473	78.83%
2019 (DH & SSH up to October)	600	473	78.83%
2019 (DH & SSH November to December)	600	543	90.50%

Source: IPHS norms and records of the DHs

**Appendix 2.1.10**

(Refer paragraph 2.1.7.4 (i) F, page 50)

**List of pending civil projects**

Sl. No.	Name of Projects	Proposal year	Present Status
<b>Balurghat DH:</b>			
1.	Patient Party-Doctors meeting room	Discussed in RKS in 2014	Not done
2.	Boundary wall around Doctor's Quarters	-do-	Not done
3.	Renovation of Police Morgue	Discussed in RKS in 2015	Thorough renovation was not done
4.	Fire-fighting arrangement in DH	Discussed in RKS in 2016	Yet not complete
5.	Shed with line divider for patients for OPD ticket and pharmacy dispensing	Discussed in RKS in 2017	Not done
6.	Separate pump house & water supply for dialysis unit	Discussed in RKS in 2019	Not done
7.	S/R to interior and exterior of Doctor's Quarters (four nos. in Block A and four nos. in Block D)	2016-17	Not yet approved
8.	S/R to interior and exterior of Nursing Quarters. (eight nos. in Block B and eight nos. in Block C)	2016-17	Not yet approved
9.	Special repair & renovation of E.I of Quarters.	2016-17	Not yet approved
10.	Repairing and painting of interior of Main Building	2017-18	Not yet approved
11.	Sinking of deep tube well along with Iron Elimination Plant, etc., to cater 40,000 ltr./ day water supply for mechanised laundry	2018-19	Not yet approved
12.	Repair & renovation of GDA Quarters, Block A	2018-19	Not yet approved
13.	Repair & renovation of GDA Quarters, Block B	2018-19	Not yet approved
14.	Special repair & renovation of Residential Quarters.	2018-19	Not yet approved
15.	Widening of road from Morgue to NTS via Superintendent Office & Nursing Quarters and the link road of Doctor's Quarters Complex (0.653 km)	2018-19	Not yet approved
16.	Repairing of water supply line replacing by six nos. PVC water storage tank (2,000 lt.) and existing damaged pipe line on the building of Thalasemia & NRC unit	2018-19	Not yet approved
17.	Repairing & renovation of the bathroom and wards for TB patients at the Isolation Ward	2018-19	Not yet approved
18.	SITC of 30 KVA UPS System for CCU/ HDU Unit	2018-19	Not yet approved
19.	E.I work additional beds at CCU & HDU including Air Purifier and UPS at CCU & HDU	2018-19	Not yet approved
<b>Suri DH</b>			
1.	Supply and fixing of LED tubelights and ceiling fans at different wards of Suri Hospital	02-11-2018	Not yet approved
2.	AC machines installation at SNCU (Two machines)	27-06-2019	Not yet approved
3.	Modification of Paediatric wards at SNCU-II	22-05-2018	Not yet approved
4.	Repairing and renovation of six Medical Officer's Quarters	22-08-2019 (2 <sup>nd</sup> time)	Not yet approved
5.	Repairing and renovation of four nos. and two nos. Medical Officer and Superintendent Quarters	22-08-2019 (2 <sup>nd</sup> time)	Not yet approved
6.	Repairing and renovation of six Medical Officer's Quarters	22-08-2019 (2 <sup>nd</sup> time)	Not yet approved
7.	Repairing and renovation work with special roof treatment	22-08-2019 (2 <sup>nd</sup> time)	Not yet approved
8.	Modification of Labour Room Complex and Gynaecology ward	09-02-2018	Not yet approved

Sl. No.	Name of Projects	Proposal year	Present Status
9.	Roof treatment for SNCU-I, Post Operative Ward and Post Operative-II	13-12-2019	Not yet approved
10.	Estimate Cabin and Paying Ward	06-02-2019	Not yet approved
11.	Water supply scheme (Big Over Head Water Reservoir)	27-09-2019	Not yet approved
12.	SITC of one MVA transportation and augmentation of LT Power distribution	12-09-2019	Not yet approved
13.	Special Roof Treatment of CCU	27-06-2019	Not yet approved
<b>Jhargram DH:</b>			
1.	Construction of changing room & toilet for Staff Nurses	RN 16000876 Dt. 07.11.16	Not sanctioned
2.	Renovation work of Hospital residential buildings	RN 16000320 Dt.17.06.16	Not sanctioned
3.	Electrical renovation of Gr.A, Gr.B, Gr.C, Gr.D and Nurses Quarters & Hostel	RN 16000852 Dt.25.10.16	Not sanctioned
4.	-Do-	-Do-	Not done
5.	Electrical Work including SITC of UPS for SNCU,OT (G&O) & Labour Room	RN18000001 Dt.02.01.18	Not done
6.	Construction of single storied Police Morgue with provision of two-storied foundation at JDH	RN 18000330 Dt.26.04.18	Not sanctioned
7.	Electrical Work of the proposed Morgue at JDH	RN 18000329 Dt.19.04.18	Not sanctioned
8.	Renovation of kitchen at JDH	RN17001072	Not sanctioned
9.	Construction of Heat Insulated Light Weight Structure at the roof of SNCU for mother's retiring room	RN18000081 Dt.02.05.18	Not sanctioned
10.	Electrical work of proposed mother's retiring room at the roof of SNCU, JDH	RN 18000002 Dt. 02.01.18	Not sanctioned

Source: Records of the DHs

**Appendix 2.1.11**

*(Refer paragraph 2.1.8.2 (i), page 52)*

**Statement showing status of availability of Laboratory Equipment**

Sl. No.	Name of Equipment	No. required	Nos. available			Shortage		
			BDH	SDH	JDH	BDH	SDH	JDH
1.	Binocular Microscope	10	1	5	4	9	5	6
2.	Chemical Balances	2	1	1	0	1	1	2
3.	Simple Balances	2	0	1	0	2	1	2
4.	Electric Calorimeter	2	1	2	1	1	0	1
5.	Fully Automated Auto-analyser	1	0	0	2	1	1	0
6.	Semi Auto Analyser	1	3	5	5	0	0	0
7.	Micro Pipettes of different volumes	10	13	42	1	0	0	9
8.	Water Bath	2	1	2	0	1	0	2
9.	Hot Air Oven	2	2	2	0	0	0	2
10.	Lab Incubator	3	2	4	3	1	0	0
11.	Distilled Water Plant	2	0	0	0	2	2	2
12.	Electric Centrifuge, Table Top	3	2	7	0	1	0	3
13.	Cell Counter Electronic	1	0	1	0	1	0	1
14.	Hot Plates	6	0	1	0	6	5	6
15.	Rotor/ Shaker	2	3	2	0	0	0	2
16.	Counting Chamber	4	1	2	0	3	2	4
17.	PH Meter	3	1	0	0	2	3	3
18.	Paediatric Glucometer/ Bilirubinometer	1	0	0	2	1	1	0
19.	Glucometer	2	0	1	1	2	1	1
20.	Haemoglobinometer	3	2	1	2	1	2	1
21.	TCDC Count Apparatus	2	1	0	0	1	2	2
22.	ESR Stand with Tubes	6	10	4	0	0	2	6
23.	Test Tube Stands	10-20	0	1	0	10	9	10
24.	Test Tube Rack	10-20	5	26	0	5	0	10
25.	Test Tube Holders	10-20	0	0	0	10	10	10
26.	Spirit Lamp	10	1	1	0	9	9	10
27.	Rotary Microtome	1	1	1	1	0	0	0
28.	Wax Embel Bath	1	0	0	0	1	1	1
29.	Auto Embedic Station	1	0	0	0	1	1	1
30.	Timer Stop Watch	2	0	0	0	2	2	2
31.	Alarm Clock	2	0	0	0	2	2	2
32.	Elisa Reader-cum-Washer	2	4	3	2	0	0	0
33.	Blood Gas Analyser	1	0	0	0	1	1	1
34.	Electrolyte Analyser	1	1	1	0	0	0	1
35.	Glycosylated Haemoglobinometer	1	0	1	0	1	0	1
36.	Blood Bank Refrigerator	3	0	5	0	3	0	3
37.	Haematology Analyser with 22 parameters	1	3	2	0	0	0	1
38.	Blood Collection Monitor	1	0	2	0	1	0	1

Sl. No.	Name of Equipment	No. required	Nos. available			Shortage		
			BDH	SDH	JDH	BDH	SDH	JDH
39.	Laboratory Autoclaves	3	1	3	2	2	0	1
40.	Blood Bank Refrigerator	4	0	5	0	4	0	4
41.	Ordinary Refrigerator	4	8	6	2	0	0	2
42.	Floataion Bath	1	0	2	2	1	0	0
43.	Emergency Drug Trolley with auto cylinder	1	1	0	0	0	1	1
44.	Class – I Bio-Safety Cabinet	1	0	2	0	1	0	1
45.	Knife Sharpener	1	0	0	0	1	1	1
46.	Cyto Spin	1	0	1	1	1	0	0
47.	RO Plant	1	0	1	0	1	0	1
48.	Computer with UPS and Printer	1	3	2	0	0	0	1
49.	Automatic Blood Gas Analyzer	1	0	0	0	1	1	1
50.	Fine Needle Aspiration Cytology	1	0	0	0	1	1	1
51.	Histopathology Equipment	1	1	0	0	0	1	1
52.	CO Analyser	1	0	0	0	1	1	1
53.	Dry Biochemistry	--	0	0	0	--	--	--
54.	Whole Blood Finger Prick HIV Rapid Test and STI Screening Test each	4,000	0	0	0	4,000	4,000	4,000
55.	Blood Component Separator	1	0	0	0	1	1	1
56.	Platelet Agitator	1	0	1	0	1	0	1
57.	Platelet Thawing Machine	1	0	0	0	1	1	1
58.	Laminar Flow	1	0	0	0	1	1	1

*Source: IPHS norms and records of the DHs; Numbers of equipment functional were only shown as available*

Appendix 2.1.12

(Refer paragraph 2.1.8.2 (ii), page 52)

Statement showing unavailable Diagnostic Services

Sl. No.	Speciality	Sl. No.	Diagnostic services/ Tests	Not available in		
<b>I</b>	<b>Clinical Pathology</b>					
	<b>a. Haematology</b>					
	Immunoglobulin Profile (IGM, IGG, IGE, IGA)	1.	Bleeding Time	--	--	--
	Fibrinogen Degradation Product	2.	Clotting Time	--	--	--
		3.	Prothrombin Time	BDH	SDH	JDH
		4.	Hanging Drop for V. Cholera	BDH	SDH	JDH
		5.	Rh Typing	--	--	JDH
		6.	Blood Cross Matching	BDH	--	JDH
		7.	ELISA for HIV, HCV & HBsAg	--	--	JDH
		8.	ELISA for TB	BDH	--	JDH
		9.	APTT	BDH	SDH	JDH
		10.	ANA/ ANF, Rheumatoid Factor	BDH	SDH	JDH
		11.	Malaria/ Filaria Parasite	--	--	--
	<b>b. CSF Analysis</b>	12.	Analysis, Cell Count, etc.	BDH	--	--
	<b>c. Stool Analysis</b>	13.	Bacterial Culture and Sensitivity	BDH	SDH	JDH
<b>II.</b>	<b>Pathology</b>					
	<b>a. PAP smear</b>	14.	Cytology	BDH	SDH	--
	<b>b. Sputum</b>	15.	Sputum Cytology	BDH	--	--
	<b>c. Histopathology</b>	16.	All types of Specimens, Biopsies	BDH	SDH	JDH
	<b>d. Haematology</b>	17.	Bone Marrow Aspiration	BDH	SDH	JDH
		18.	Immuno Haematology	BDH	SDH	JDH
		19.	Coagulation Disorders	BDH	SDH	JDH
<b>III.</b>	<b>Microbiology</b>	20.	KOH study for Fungus	BDH	SDH	JDH
		21.	Smear for AFB, KLB (Diphtheria)	BDH	--	--
		22.	Culture and sensitivity for Blood, Sputum, Pus, etc.	BDH	SDH	JDH
		23.	Bacteriological Analysis of Water by H 2S Based Test	BDH	SDH	JDH
		24.	Stool Culture for Vibrio Cholera and other Bacterial Enteropathogene	BDH	SDH	JDH
		25.	Grams Stain for Throat Swab, Sputum, etc.	BDH	--	--
		26.	Supply of different media for peripheral Laboratories	BDH	SDH	JDH
<b>IV.</b>	<b>Serology</b>	27.	RPR Card Test for Syphilis	--	--	JDH
		28.	Pregnancy Test (Urine Gravindex) ELISA for Beta HCG	BDH	--	JDH
		29.	Leptospirosis, Brucellosis	BDH	SDH	JDH
		30.	ELISA Test for HIV, HBsAg & HCV	BDH	--	JDH
		31.	DCT/ ICT with Titre	BDH	SDH	JDH
		32.	RA Factor	--	--	JDH
<b>V.</b>	<b>Biochemistry</b>	33.	Glucose Tolerance Test	--	--	JDH
		34.	Liver Function Tests	--	--	--
		35.	Kidney Function Tests	--	--	--
		36.	Serum Magnesium	BDH	--	JDH
		37.	Blood Gas Analysis	BDH	--	JDH
		38.	Estimation of residual Chlorine in Water	BDH	SDH	JDH

Sl. No.	Speciality	Sl. No.	Diagnostic services/ Tests	Not available in		
		39.	Iodometry Titration	BDH	SDH	JDH
		40.	Chloride (Desirable)	BDH	SDH	JDH
		41.	Salt and Urine for Iodine (Desirable)	BDH	SDH	JDH
		42.	Icteric Index	BDH	SDH	JDH
		43.	Thyroid T3 T4 TSH	--	SDH	JDH
		44.	CPK	--	SDH	JDH
<b>VI.</b>	<b>Ophthalmology</b>	45.	Retinoscopy	--	--	--
		46.	Ophthalmoscopy	--	--	--
<b>VII</b>	<b>Cardiac Investigation</b>	47.	Stress Tests	BDH	SDH	JDH
		48.	ECHO	BDH	SDH	JDH
<b>VIII</b>	<b>ENT</b>	49.	Endoscopy for ENT	BDH	SDH	JDH
<b>IX</b>	<b>Radiology</b>	50.	MMR (Chest)	BDH	SDH	JDH
		51.	HSG	BDH	--	JDH
		52.	Barium Swallow, Barium Meal, Barium Enema & IVP	BDH	--	JDH
<b>X</b>	<b>Endoscopy</b>	53.	Bronchoscopy	BDH	SDH	JDH
		54.	Arthroscopy	BDH	SDH	JDH
		55.	Laparoscopy (Diagnostic)	BDH	SDH	--
		56.	Colposcopy	--	--	--
		57.	Hysteroscopy	BDH	SDH	--
		58.	Oesophagus	BDH	SDH	JDH
		59.	Stomach	BDH	SDH	JDH
<b>XI</b>	<b>Respiratory</b>	60.	Pulmonary Function Tests	BDH	--	JDH

Source: Records of the DHs; Note: BDH- Balurghat District Hospital; SDH- Suri District Hospital & JDH- Jhargram District Hospital

Appendix 2.1.13

(Refer paragraph 2.1.8.2 (iii), page 53)

Statement showing results of Laboratory Tests under External Quality Assurance Scheme

Balurghat DH

Constituent Group	No. of parameters checked under the group (Col-I)	No. of months (times) tested (Col-II)	Total no. of Assurances obtained (Col-III=Col-I*II)	No. of deviations (Standard Deviation Index (SDI)=>=2<=3) showing warning signals	No. of deviations (SDI>3) showing unacceptable performance	Percentage of reporting wrong results
Chemistry-I	12*	7 (May'16-Jul'16 & Sep'16-Dec'16)	84	14	6	25.07%
Chemistry-I	23#	13 (Feb'18-Mar'19 except Sep'18)	299	34	42	
Chemistry-II	8^	7 (Jun'17-Dec'17)	56	7	8	26.79%
HbA1c	1	10 (Feb'18-Dec'18 except Sep'18)	10	3	4	70.00%
Urine Chemistry®	6-8	10 (Feb'18-Dec'18 except Sep'18)	77	8	34	54.55%
Thyroid Cortisol <sup>'''</sup>	5	9 (Jun'18-Mar'19 except Sep'18)	45	2	3	11.11%
<b>Total:</b>			<b>571</b>	<b>68</b>	<b>97</b>	
			<b>571</b>	<b>165 (28.90%)</b>		

\* Glucose, Urea, Creatinine, Total Bilirubin, Albumin, Uric Acid, Cholesterol, Tryglycerides (TG), High-Density Lipoprotein, Aspartate Aminotransferase (AST), Alanine Aminotransferase (ALT) and Alkaline Phosphatase (ALP)

# All the above plus Total protein, Calcium, Phosphorous, Sodium, Potassium, Chlorine, Bicarbonate, amylase, Creatine Phosphokinase (CPK), Iron and Magnesium

^ Glucose, Urea, Creatinine, Total Bilirubin Albumin, Uric Acid, Cholesterol and TG,

@ Urine (UR.) Albumin, UR. Urea, UR. Calcium, UR. Phosphorus, UR. Uric Acid, UR. Sodium, UR. Potassium

''' Total Thyroxin, Free Thyroxin, TSH, Total T3, Cortisol

Suri DH

Month	Constituent Group	No. of parameters checked under the group	No. of deviations (SDI)=>=2<=3) showing warning signals	No. of deviations (SDI>3) showing unacceptable performance	Percentage of reporting wrong results
February	HbA1c	1	0	1	100
March	HbA1c	1	0	0	0
July	HbA1c	1	0	1	100
August	HbA1c	1	0	1	100
October	HbA1c	1	0	1	100
November	HbA1c	1	0	0	0

Source: Records of the respective DHs

## Appendix 2.2.1

(Refer paragraph 2.2.2.4, page 71)

## Non-implementation of the recommendations of the Board

Board meeting	Date of meeting	Recommendations	Reasons for non-implementation/ Remarks
33 <sup>rd</sup>	17.12.2019	Engagement of Chartered Accountant firm for conducting internal audit	Not furnished
32 <sup>nd</sup>	18.06.2019	1. Strengthening of the accounts section of the Board. 2. Proposal of conducting a survey of workers engaged in brick kilns/ stone crushing and ensuring that they register themselves for benefits under the Act	Not furnished
28 <sup>th</sup>	26.07.2016	Proposal for engagement of Local Chartered Accountant firms for maintenance and preparation of accounts of the RLOs.	Reasons not furnished
24 <sup>th</sup>	25.09.2014	1. Approval of a detailed procedure for setting up of a dispensary at Md. Bazar in Birbhum district. 2. Proposal by the Hon'ble Minister-in-Charge and Chairman for setting up of another dispensary at Dhadka, Asansol for the registered construction workers and their dependents.	Not furnished
23 <sup>rd</sup>	29.01.2014	Approval for setting up of a dispensary at Md. Bazaar in Birbhum district for the workers engaged in stone breaking and stone crushing and suffering from tuberculosis.	Reasons not furnished
22 <sup>nd</sup>	03.04.2013	1. The Board will approach the Municipal Affairs Department for revision of guidelines for determination of the cost of construction as issued by the Municipal Affairs department <i>vide</i> letter dated 24.09.2007 2. Construction of shed for construction workers at Jagatpur by approaching the Chairman of Rajarhat Municipality. 3. Engagement of a Chartered Accountant firm for carrying out the internal audit of the accounts and related matters of the Board including that of the RLOs.	Reasons not furnished
21 <sup>st</sup>	08.11.2012	1. Recommendation of board members for seeking help of the corporate sector for skill development of construction workers. 2. Engagement of a Chartered Accountant firm for carrying out the internal audit of the accounts and related matters of the Board including that of the RLOs. 3. Construction of sheds near Ultadanga Station and Garia Bus Stand with the help of KMC. Proposal for construction of sheds at two new locations <i>viz.</i> , Kestopur-Jagatpur and Rajabazar. These sheds were for registration of beneficiaries and collection of subscriptions.	Reasons not furnished
20 <sup>th</sup>	12.10.2012	Construction of three sheds as a test case at Dasnagar Railway Station, Ultadanga Railway Station and Garia Bus Stand where registration of beneficiaries and collection of subscription would be made.	Reasons not furnished

Source: Information furnished by the Board

**Appendix 2.2.2**

*(Refer paragraph 2.2.3.2, page 72)*

**Details of non-collection of cess by the test-checked units**

Sl. No.	Name of the ULB	Cess amount not collected <sup>236</sup> (₹ in lakh)	No. of Applicants	Period	Remarks
1.	<b>Krishnanagar Municipality</b>	24.52	133	2015-20	It was decided in a meeting of the Board of Councillors that cess will be collected for commercial buildings only. Consequently, cess while approving the building plans for residential buildings, was not collected.
2.	<b>Basirhat Municipality</b>	18.63	79	2017-20	Circumstances under which cess from these 79 applicants was not collected, was not intimated to Audit, though called for.
3.	<b>Madhyamgram Municipality</b>	96.30	687	2015-20	The Municipality did not collect any cess from residential building plans sanctioned by it.
4.	<b>Barasat Municipality</b>	8.79	62	2015-20	The cess amount from these 62 applicants were collected as building/ development fund and kept in Municipality's own account.
5.	<b>Nadia Zilla Parishad</b>	36.04	68	2015-20	Reasons for non-collection of cess was not intimated to Audit, though called for.
6	<b>Taki Municipality</b>	9.44	13	2016-20	--
<b>Total</b>		<b>193.72</b>	<b>1,042</b>		

*Source: Records of the Municipalities and Nadia Zilla Prishad*

<sup>236</sup> *In absence of proposed construction cost as well as floor description in the application form for sanctioning of building plan submitted by the individual, the cess to be collected, was worked out on a conservative basis taking the area as Indian Patent Stone (IPS) flooring in case of some of the buildings (Sl. No. 1, 5 and 6 of the Table)*

## Appendix 2.2.3

(Refer paragraph 2.2.3.3, page 73)

## Details of short collection of cess by the test-checked units

Sl. No.	Name of the ULB	No. of applicants where there has been short collection of cess	Cess to be collected (₹ in lakh)	Cess actually collected (₹ in lakh)	Short collection of cess (₹ in lakh)	Period of collection	Remarks
1.	Krishnanagar Municipality	66	80.78	40.39	40.39	2015-20	Cess was collected at a lower rate of 0.5 per cent of the estimated cost of construction while approving the building plans of commercial buildings, as decided in a meeting of the Board of Councillors.
2.	Basirhat Municipality	63	17.43	10.59	6.84	2017-20	Reasons for short collection of cess was not intimated to Audit, though called for (March 2021).
3.	Madhyamgram Municipality	38	6.36	1.41	4.95	2017-20	Lesser amount of cess was collected from the applicants while approving the building plans.
4.	Barasat Municipality	117	63.79	45.03	18.76	2016-20	Applicants had constructed excess covered area (as per <i>Occupancy Certificate – OC</i> ) than approved in the sanctioned plan. Cess for such excess area was not collected, while issuing OC.
5.	Taki Municipality <sup>237</sup>	4	3.14	1.01	2.13	2015-18	
	<b>Total</b>	<b>288</b>	<b>171.50</b>	<b>98.43</b>	<b>73.07</b>		

Source: Records of the Municipalities

<sup>237</sup> In absence of proposed construction cost as well as floor description in the application form for sanctioning of building plan submitted by the individual, the cess to be collected, was worked out taking the area as IPS flooring in case of the buildings under Taki Municipality.

Appendix 2.2.4

(Refer paragraph 2.2.3.5, page 73)

Non-remittance of the collected cess to the Board by the test-checked units

Sl. No.	Name of the ULB	Un-remitted cess amount (₹ in lakhs)	Period of collection	Remarks
1	Krishnanagar Municipality	40.39	2015-20	The Bank Statements where such Municipal Fund was retained was not furnished to Audit, though called for. In absence of such Bank Statements, whereabouts of the collected cess could not be ascertained and any probability of misappropriation of the cess collected could not be ruled out.
2	Ranaghat Municipality	21.19	2015-20	The amount was retained in a Bank Account of the Municipality and subsequently spent, as detailed in the <i>paragraph 2.2.3.6 A</i> of this Report.
3	NKDA	906.23	2015-20	In reply to an audit query, CEO, NKDA stated (September 2021) that due to errors of omission and subsequent inadvertent mistake, the deposit could not be made. It was also stated that the amount of cess would be deposited at the earliest.
<b>Total</b>		<b>967.81</b>		

Source: Records of the Municipalities/ NKDA

Appendix 2.2.5 (Refer paragraph 2.2.4.5, page 78)											
Details of awareness generation by the test-checked RLOs for building and other construction workers under the Act during 2015-20											
Name of the RLO	2015-16			2016-17			2017-18				
	No. of awareness generation camps	No. of Shramik Melas organised	Expenditure incurred on awareness generation (in ₹)	No. of awareness generation camps	No. of Shramik Melas organised	Expenditure incurred on awareness generation (in ₹)	No. of awareness generation camps	No. of Shramik Melas organised	Expenditure incurred on awareness generation (in ₹)	No. of awareness generation camps	No. of Shramik Melas organised
Barackpore	19	01	16,63,885	20	01	8,22,515	12	01	60,020		
Barasat	Not Available (NA)	01	Nil	NA	01	2,99,767	NA	Nil	Nil		
Basirhat	NA	NA	Nil	NA	NA	Nil	NA	NA	Nil		
Bidhanagar	Nil	Nil	Nil	2	Nil	Nil	Nil	Nil	Nil		
Kolkata	NA	NA	NA	NA	01	NA	NA	01	79,620		
Krishnanagar	NA	01	Nil	NA	01	Nil	NA	01	Nil		
Ranaghat	29	NA	6,95,714	01	NA	98,273	27	01	3,74,500		
<b>Total</b>	<b>48</b>	<b>03</b>	<b>23,59,599</b>	<b>23</b>	<b>04</b>	<b>12,20,555</b>	<b>39</b>	<b>04</b>	<b>5,14,140</b>		
		<b>2018-19</b>			<b>2019-20</b>						
Barackpore	27	Nil	Nil	12	01	Nil					
Barasat	NA	01	Nil	NA	01	Nil					
Basirhat	NA	NA	Nil	NA	NA	Nil					
Bidhanagar	06	Nil	Nil	06	Nil	Nil					
Kolkata	145	01	Nil	145	01	Nil					
Krishnanagar	01	NA	1,46,000	NA	NA	Nil					
Ranaghat	Nil	Nil	Nil	Nil	Nil	Nil					
<b>Total</b>	<b>179</b>	<b>02</b>	<b>1,46,000</b>	<b>163</b>	<b>03</b>	<b>Nil</b>					
<b>Total camps/ melas organised</b>	<b>468</b>										
<b>Total Expenditure</b>	<b>₹ 42,40,294</b>										

Source: Information provided by RLOs

Appendix 2.2.6

(Refer paragraph 2.2.5.1, page 85)

Statement showing position of cases involved and amount disbursed in 2015-16

Name of the benefit	RLO, Barackpore <sup>238</sup>		RLO, Barasat		RLO, Basirhat		RLO, Krishnanagar <sup>239</sup>		RLO, Ranaghat	
	No. of cases where payments were made in 2015-16	Amount disbursed in 2015-16 (in ₹)	No. of cases where payments were made in 2015-16	Amount disbursed in 2015-16 (in ₹)	No. of cases where payments were made in 2015-16	Amount disbursed in 2015-16 (in ₹)	No. of cases where payments were made in 2015-16	Amount disbursed in 2015-16 (in ₹)	No. of cases where payments were made in 2015-16	Amount disbursed in 2015-16 (in ₹)
	A	B	C	D	E	F	I	J	K	L
Tools purchase grant	2,880	57,60,000	4,305	86,09,990	765	15,30,000	2,657	53,14,000	13,573	2,71,46,000
Grant for purchase of bicycle/ clothes	3,222	96,66,000	1,347	40,41,000	611	18,33,000	4,604	1,38,12,000	9,191	2,75,73,000
<b>Total</b>	<b>6,102</b>	<b>1,54,26,000</b>	<b>5,652</b>	<b>1,26,50,990</b>	<b>1,376</b>	<b>33,63,000</b>	<b>7,261</b>	<b>1,91,26,000</b>	<b>22,764</b>	<b>5,47,19,000</b>

Source: Data furnished by RLOs

Note:

1. Total number of cases where payments were made under these two benefits in the five RLOs during 2015-16: 43,155
2. Total payments made under these two benefits in the five RLOs during 2015-16: ₹ 10,52,84,990

<sup>238</sup> For 2016-17, Tools grant was paid in 221 cases for ₹ 4,42,000; Grant for purchase of bicycle/ clothes paid in 231 case for ₹ 6,93,000

<sup>239</sup> For 2016-17, Tools grant was paid in one case for ₹ 2,000

## Appendix 2.2.7

(Refer paragraph 2.2.6.1, pages 86 and 87)

Receipts and expenditure of the Board during 2015-20  
(₹ in crore)

Year	Opening Balance in the Fund	Income				Total Fund available	Expenditure			Percentage of expenditure out of available funds	Closing balance in the Fund <sup>240</sup>		
		Cess	Subscription and Registration	Interest	Other income		Total income	Benefits under BOCW Act	Benefits under SSY 2017			Administrative expenditure	Total expenditure
2015-16	927.14	362.33	7.33	83.11	21.96	474.73	1,401.87	218.77	-	5.36	224.13	15.99	1,177.75
2016-17	1,177.75	328.45	11.00	89.40	1.40	430.25	1,608.00	174.21	-	3.45	177.66	11.05	1,430.35
2017-18	1,430.35	349.04	2.43	94.39	5.31	451.17	1,881.52	155.85	24.04	6.11	186.00	9.89	1,695.51
2018-19	1,695.51	415.34	2.24	93.46	11.78	522.82	2,218.33	27.31	80.90	2.84	111.04	5.01	2,107.29
2019-20	2,107.29	426.29	4.21	54.55	20.87	505.92	2,613.21	25.16	82.68	2.00	109.84*	4.20	2,470.28

Source: Information furnished by the Board \*Excludes expenditure of ₹ 33.09 crore paid as income tax; Differences of ₹ 0.01 crore are due to rounding

<sup>240</sup>Closing balance as on 31 March 2019 and March 2020, includes funds transferred to Solutium Fund, details of which, have been discussed in paragraph 2.2.6.2

Appendix 2.3.1

(Refer paragraph 2.3.1.2, page 94)

List of 53 Krishak Bazars inspected by Audit in six districts

Nadia	Murshidabad	Purba Bardhaman	Howrah	Birbhum	Coochbehar
1. Krishnanagar-I	1. Berhampore	1. Raina-II	1. Amta-I	1. Bolpur	1. Dinhata
2. Hanskhali	2. Hariharpara	2. Jamalpur	2. Udaynarayanpur	2. Nalhati-I	2. Matahbhanga –II
3. Karimpur-I	3. Kandi	3. Katwa-I	3. Uluberia	3. Labpur	3. Haldibari
4. Fulia	4. Suti -I	4. Katwa SMY	4. Bagnan	4. Rampurhat-I	4. Matahbhanga-I
5. Ranaghat-I	5. Sagardighi	5. Ausgram-II	5. Shyampur-II	5. Rampurhat-II	5. Sitalkutchi
6. Bethuadahari	6. Murshidabada -Jiaganj	6. Bhatar-I		6. Mayureswar-I	6. Mekhliganj
7. Nakashipara	7. Raminagar-I	7. Ketugram-I		7. Dubrajpur	7. Tufangaunj
8. Tehatta	8. Burwan	8. Ketugram-II		8. Sainthia	8. Sitai
9. Kaliganj	9. Samserganj	9. Purbasthali-I		9. Illambazar	
10. Krishnaganj	10. Jalangi	10. Kalna-II		10. Md. Bazar	

Appendix 2.4.1

(Refer paragraphs 2.4.3, 2.4.4, 2.4.4.1 and 2.4.8.2, pages 116, 117 and 127)

Status of all Working Women's Hostel (WWHs) in the State

Functional	Closed/ Non-Functional	Not made available	Could not be traced	Used for other purpose	Not selected in audit	Status not known
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Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	Year of Sanction/ Commencement	Present status of hostel reported by Department/ Directorate	Seat capacity of the Hostel	Status on test-check	Final test-checked and/ or reported status
<i>WWHs under GoI scheme (under WCD&amp;SW Department)</i>							
1	WCD&SW	Tagore Society for Rural Development, Rangabelia, <b>District- South 24 Parganas</b>	1988-89	Functional	Not made available	Functional	Functional
2	WCD&SW	Gram Sewa Sangha Hatuba, Habra, <b>District- North 24 Parganas</b>	1988-89	Not Functional	Not made available	Did not cooperate	Non-functional
3	WCD&SW	Satyā Bharati WWH, Nabapally, <b>District- North 24 Parganas</b>	1989-90	Not made available	Not made available	Functional	Functional
4	WCD&SW	Cooch Behar Municipality, Cooch Behar, <b>District- Cooch Behar</b>	1989-90	Functional	Not made available	Not selected	Functional
5	WCD&SW	Vivekanand Child Welfare Home, Kakdwip, <b>District- South 24 Parganas</b>	1990-91	Could Not be traced	Not made available	Could not be traced	Could not be traced
6	WCD&SW	West Bengal Scheduled Castes Tribes & Minority Welfare Association, Rabindranagar, <b>District- 24 Parganas</b>	1993-94	Not made available	Not made available to audit	Could not be traced	Could not be traced
7	WCD&SW	Alipurduar Municipality, <b>District- Alipurduar</b>	1990-91	Non-operational due to low occupancy of inmates	Not made available	Not selected	Non-functional
8	WCD&SW	WWH, Asansol Municipality, <b>District- Paschim Bardhaman</b>	1979-80	Functional	Not made available	Functional	Functional

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	Year of Sanction/ Commencement	Present status of hostel reported by Department/ Directorate	Seat capacity of the Hostel	Status on test-check	Final test-checked and/ or reported status
9	WCD&SW	Chhatna ChandidasVidyapeeth, <b>District-Bankura</b>	1990-91	Functional	Not made available	Not selected	Functional
10	WCD&SW	Burdwan Municipality, <b>District- Purba Bardhaman</b>	1978-79	Closed	Not made available	Functional	Functional
11	WCD&SW	All Bengal Women's Union, 89, Elliot Road, Kolkata-700016, <b>District- Kolkata</b>	1974-75	Closed	50	Used for Swadhar Greh Scheme	Used for other purpose
12	WCD&SW	Nari Seva Sangha, 45, Jautola Road, <b>District- Kolkata</b>	1978-79	Functional	40	Functional	Functional
13	WCD&SW	Association for Social Health in India (West Bengal Branch), 9, Ashoka Road, <b>District- Kolkata</b>	1976-77	Functional	45	Functional	Functional
14	WCD&SW	Saroj Nalini Dutta Memorial Association, 23/1, Ballygunge Station Road, <b>District- Kolkata</b>	1986-87	Functional	35	Functional	Functional
15	WCD&SW	Paschim Banga Nari-O-Shishu Kalyan Sangstha, P-230, CIT Scheme VII M, Maniktala, <b>District- Kolkata</b>	1988-89	Functional	140	Functional	Functional
16	WCD&SW	Shree Ramkrishna Ananda Ashram, 1, Naktala Lane, <b>District- Kolkata</b>	1991-92	Functional	12	Functional	Functional
17	WCD&SW	Kerala Catholic Social Service Centre, 3, Lenin Sarani, Kolkata-700013, <b>District- Kolkata</b>	1993-94	Functional	50	Closed since December, 2020	Non-functional
18	WCD&SW	Sister Nivedita WWH, Durgapur Notified Area Authority, Faridpur, Durgapur, <b>District- Paschim Bardhaman</b>	1988-89	Functional	Not made available	Functional	Functional
19	WCD&SW	Arambagh Municipality, Arambagh, <b>District- Hooghly</b>	1984-85	Not made available	Not made available	Used for Shishu	Used for other purpose

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	Year of Sanction/ Commencement	Present status of hostel reported by Department/ Directorate	Seat capacity of the Hostel	Status on test-check	Final test-checked and/ or reported status
						Niketan Nursery School	
20	WCD&SW	Rishra Municipality, Rishra, <b>District-Hooghly</b>	1987-88	Functional	Not made available	Hostel was demolished and work order was issued for construction of new WWH	Non-functional
21	WCD&SW	Satyra Bharati WWH, Nabagram, <b>District-Hooghly</b>	1988-89	Functional	Not made available	Functional	Functional
22	WCD&SW	Jalpaiguri Municipality, <b>District-Jalpaiguri</b>	1988-89	Not Functional	40 Women and 20 Day care Centre	Not selected	Non-functional
23	WCD&SW	Indian Institute of Technology, Kharagpur-721302, University Campus, <b>District-Paschim Medinipur</b>	1997-98	Not made available	Not made available	Could not be traced	Could not be traced
24	WCD&SW	Malda Zilaparishad, <b>District- Maldah</b>	1983-84	Not made available	Not made available	Not selected	Not known
25	WCD&SW	Biplobi Rural Dev. Society, Vill. Birasthali, P.O. Chanchal, Location- Mouza Singia, J.L No. 68, Plot No. 2209, <b>District- Maldah</b>	1995-96	Not made available	Not made available	Not selected	Not known
26	WCD&SW	Moyna Vivekananda Kanya Vidyapith, P.O. Paramanandapur, <b>District- Purba Medinipur</b>	1983-84	Functional	18	Functional	Functional
27	WCD&SW	Child Welfare Midnapore Location- Midnapore <b>District- Medinipur</b>	1989-90	Not made available	Not made available	Could not be traced	Could not be traced

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	Year of Sanction/ Commencement	Present status of hostel reported by Department/ Directorate	Seat capacity of the Hostel	Status on test-check	Final test-checked and/ or reported status
28	WCD&SW	Indian Red Cross Society, <b>District- Paschim Medinipur</b>	1990-91	Not made available	Not made available	Functional	Functional
29	WCD&SW	Charubala WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- Paschim Medinipur</b>	1991-92	Not made available	Not made available	Functional	Functional
30	WCD&SW	Swastika WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- North 24 Parganas</b>	1994-95	Not made available	Not made available	Functional	Functional
31	WCD&SW	Halda Notified Area Authority, Administrative Building, City Centre, P.O. Dephog, 721057, Location- J.L.No. 167, Hatiberia, <b>District- Purba Medinipur</b>	1995-96	Not made available	Not made available	Used for other purpose	Used for other purpose
32	WCD&SW	Vivekananda Lok Shiksha Niketan, Vill. Faridpore, P.O. Dakshin Dauki, Plot No. 1190, Sabak, Khaitan No. 421, J L No. 367, Kurnarpore, <b>District- Purba Medinipur</b>	1997-98	Functional	52	Functional	Functional
33	WCD&SW	Purandarpur Gram Panchayat Mahila Samity, Purandarpur, <b>District- Murshidabad</b>	1989-90	Not made available	Not made available	Not selected	Not known
34	WCD&SW	Elmhirst Institute of Community Studies, Andrewapally, Shantimiketan, <b>District- Birbhum</b>	1989-90	Functional	Not made available	Not selected	Functional
35	WCD&SW	Raiganj Municipality, Raiganj, <b>District- Uttar Dinajpur</b>	1995-96	Not made available	Not made available	Not selected	Not known
36	WCD&SW	Balughat Municipality, <b>District- Dakshin Dinajpur</b>	1983-84	Closed	Not made available	Not selected	Non-functional
37	WCD&SW	All India Federation of SC, ST and Minorities, <b>District- Medinipur</b>	2002-03	Not made available	Not made available	Could not be traced	Could not be traced

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	Year of Sanction/ Commencement	Present status of hostel reported by Department/ Directorate	Seat capacity of the Hostel	Status on test-check	Final test-checked and/ or reported status
38	WCD&SW	Council for Advancement of Rural & Downtrodden People, Bagnan, <b>District-Howrah</b>	2002-03	Not made available	Not made available	Could not be traced	Could not be traced
39	WCD&SW	Chandernagore Municipal Corporation, Chandernagore-712136, <b>District-Hooghly</b>	1994-95	Could Not be traced	Not made available	Could not be traced	Could not be traced
<b>WWHs under Housing Department (State scheme)</b>							
40	Housing	Swayambhara WWH, Purbachal, Kolkata-700097, <b>District- Kolkata</b>	NA	Functional	112	Functional	Functional
41	Housing	Swyamsiddha WWH, Purbachal, Kolkata-700097, <b>District- Kolkata</b>	NA	Functional	44	Functional	Functional
42	Housing	Gariahat WWH, Kolkata -700029, <b>District- Kolkata</b>	NA	Functional	177	Functional	Functional
43	Housing	Sahapur WWH, Sahapur, Kolkata-700038, <b>District- Kolkata</b>	NA	Functional	48	Functional	Functional
44	Housing	Ibrahimpur Road WWH, Jadavpur, Kolkata-700032, <b>District- Kolkata</b>	2014-15	Functional	76	Functional	Functional
45	Housing	Banamali Naskar (B.N.) Road WWH, Behala, Kolkata, <b>District- Kolkata</b>	2015-16	Yet to be made functional	61	Yet to be made functional	Non-functional
46	Housing	Becharam Chatterjee (B.C.) Road WWH, Behala, Kolkata, <b>District- Kolkata</b>	2015-16	Yet to be made functional	34	Yet to be made functional	Non-functional
47	Housing	Regent Park WWH, Tollygunge, Kolkata, <b>District- Kolkata</b>	2015-16	Yet to be made functional	34	Yet to be made functional	Non-functional
48	Housing	H.K. Seth Lane WWH, Kolkata-700050, <b>District- Kolkata</b>	2016-17	Yet to be made functional	76	Yet to be made functional	Non-functional

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	Year of Sanction/ Commencement	Present status of hostel reported by Department/ Directorate	Seat capacity of the Hostel	Status on test-check	Final test-checked and/ or reported status
49	Housing	C.N. Roy Road WWH, Kolkata-700039, <b>District- Kolkata</b>	2016-17	Yet to be made functional	96	Yet to be made functional	Non-functional
50	Housing	WWH at Malbazar, <b>District- Jalpaiguri</b>	2015-16	Functional	61	Not selected	Functional
51	Housing	WWH at Durgapur, <b>District- Paschim Bardhaman</b>	2013-14	Non-Functional	40	Non-functional	Non-functional
52	Housing	WWH at Jhargram, <b>District- Jhargram</b>	2018-19	Yet to be made functional (Completed in October 2020)	-	Not selected	Non-functional
<b>Under Construction WWHs under Housing Department</b>							
53	Housing	WWH at Sagar Island, <b>District- South 24 Parganas</b>	2017-18	Yet to be completed	-	-	-
54	Housing	WWH at Haldia, <b>District- Purba Medinipur</b>	2018-19	Yet to be completed	-	-	-
55	Housing	WWH at Medinipur, <b>District- Paschim Medinipur</b>	2018-19	Yet to be completed	-	-	-
56	Housing	WWH at Contai, <b>District- Purba Medinipur</b>	2019-20	Yet to be completed	-	-	-

Source: Records of the Departments/ District authority and Joint Inspection

## Appendix 2.4.2

(Refer paragraph 2.4.6, page 121)

## Safety-security and manpower status of test-checked WWHs

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	CCTV	Boundary Wall	Full time warden/ superintendent	Cook	Housekeeping staff	Security Guard
1	WCD&SW	Tagore Society for Rural Development, Rangabelia, <b>District- South 24 Parganas</b>	No	Yes	1	0	0	0
2	WCD&SW	Satya Bharati WWH, Nabapally, <b>District- Kolkata (actually found at North 24 Parganas)</b>	No	Yes	1	1 cook, 1 helper	1	1
3	WCD&SW	WWH, Asansol Municipality, <b>District- Paschim Bardhaman</b>	No	Yes	1	0	0	Yes
4	WCD&SW	Burdwan Municipality, <b>District- Purba Bardhaman</b>	No	Yes	1	0	1	4
5	WCD&SW	Nari Seva Sangha, 45 Jautola Road, <b>District- Kolkata</b>	Yes	Yes	1	Yes	Yes	Yes
6	WCD&SW	Association for Social Health in India (West Bengal Branch), 9, Ashoka Road, <b>District- Kolkata</b>	Yes	Yes	1	0	2	2
7	WCD&SW	Saroj Nalini Dutta Memorial Association, 23/1, Ballygunge Station Road, <b>District- Kolkata</b>	Yes	Yes	1	0	1	2
8	WCD&SW	Paschim Banga Nari-O-Shishu Kalyan Sangstha, P-230, CIT Scheme VII M, Maniktala, <b>District- Kolkata</b>	Yes	Yes	1	6	2	2

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	CCTV	Boundary Wall	Full time warden/ superintendent	Cook	Housekeeping staff	Security Guard
9	WCD&SW	Shree Ramkrishna Ananda Ashram, I, Naktala Lane, <b>District- Kolkata</b>	No	Yes	1	1	1	1
10	WCD&SW	Sister Nivedita WWH, Durgapur Notified Area Authority, Faridpur, Durgapur, <b>District- Paschim Bardhaman</b>	No	Yes	1	0	1	4 (permanent-1, outsourced-3)
11	WCD&SW	Satya Bharati WWH, Nabagram, <b>District- Hooghly</b>	Yes	Yes	1	Yes	1	3
12	WCD&SW	Moyna Vivekananda Kanya Vidyapith P.O. Paramanandapur, <b>District- Purba Medinipur</b>	No	Yes	0	0	0	0
13	WCD&SW	Indian Red Cross Society, <b>District- Paschim Medinipur</b>	Yes (out of order)	Yes	1	Yes	Yes	Yes
14	WCD&SW	Charubala WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- Paschim Medinipur</b>	Yes	Yes	1	2	4	3
15	WCD&SW	Swastika WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- South 24 Parganas (actually found in North 24 Paraganas)</b>	No	No	1	Yes	Yes	Yes
16	WCD&SW	Vivekananda Lok Shiksha Niketan, Vill. Faridpore, P.O. Dakshin Dauki, Plot No. 1190, Sabak, Khaitan No. 421, J L No. 367, Kunaipore, <b>District- Purba Medinipur</b>	No	Yes	1	0	Yes	1 (night-guard)

Sl. No.	Controlling Department	Name of the Hostel/ Organisation and location	CCTV	Boundary Wall	Full time warden/ superintendent	Cook	Housekeeping staff	Security Guard
17	Housing	Swayambhara WWH, Purbachal, Kolkata-700097, <b>District- Kolkata</b>	No	Yes	1 (For swayamsiddha, s wayambhara and Ibrahimpur)	0	5 for both swayamsiddha and swayambhara	6 (2 persons in three shifts)
18	Housing	Swaymsiddha WWH, Purbachal, Kolkata-700097, <b>District- Kolkata</b>	No	Yes		0	5 for both swayamsiddha and swayambhara	6 (2 persons in three shifts)
19	Housing	Gariahat WWH, Kolkata -700029, <b>District- Kolkata</b>	No	Yes	1 (For both the WWHs)	0	2	3
20	Housing	Sahapur WWH, Sahapur, Kolkata-700038, <b>District- Kolkata</b>	No	Yes		0	1	1
21	Housing	Ibrahimpur Road WWH, Jadavpur, Kolkata-700032, <b>District- Kolkata</b>	No	Yes	Addl charge	0	4	6

Source: Records of the Departments/ District authority and Joint Inspection

Appendix 2.4.3

(Refer paragraphs 2.4.6 and 2.4.6.1 (vii), pages 121 and 124)

Qualities of facilities provided in Working Women's Hostels

Sl. No.	Department	Name of the Hostel/ Organization	Facilities for physically disabled	Sufficient no. of Bathroom	Sufficient no of toilet	Other furniture (Table, Chair)	Storage Furniture	Dining Room	Sick room	First aid facility	Recreational facilities	Visitor's room	Day Care Facility	Warden/superintendent's quarter	Water cooler/ Filter	Electricity back-up	Geyser/ Solar heating	Refrigerator	Washing machine	Rain Water Harvesting	Internet	Mess facility	
1	WCD&SW	Tagore Society for Rural Development, Rangabelia, <b>District- South 24 Parganas</b>	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	YES	NO	NO	NO	NO	NO	NO	NO	
2		Satya Bharati WWH, Nabapally, <b>District- Kolkata (actually found at North 24 Parganas)</b>	NO	NO	NO	YES	NO	YES	NO	NO	YES	YES	NO	NO	YES	YES	NO	YES	NO	NO	NO	YES	
3		WWH, Asansol Municipality, <b>District- Paschim Bardhaman</b>	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
4		Burdwan Municipality <b>District- Purba Bardhaman</b>	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	YES	NO	YES	YES	NO	NO	NO	NO	NO	NO	NO
5		Nari Seva Sangha, 45 Jautola Road, <b>District- Kolkata</b>	NO	NO	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	YES
6		Association for Social Health in India (West Bengal Branch), 9, Ashoka Road, <b>District- Kolkata</b>	NO	YES	YES	NO	NO	YES	NO	NO	YES	YES	YES	NO	YES	YES	NO	NO	YES	NO	NO	NO	NO
7		Saraj Nalini Dutta Memorial Association, 23/1, Ballygunge Station Road, <b>District- Kolkata</b>	NO	YES	YES	NO	NO	YES	YES	NO	YES	NO	YES	NO	YES	YES	NO	NO	NO	NO	NO	NO	NO

Sl. No.	Department	Name of the Hostel/ Organization	Facilities for physically disabled	Sufficient no. of Bathroom	Sufficient no of toilet	Other furniture (Table, Chair)	Storage Furniture	Dining Room	Sick room	First aid facility	Recreational facilities	Visitor's room	Day Care Facility	Warden/ superintendent's quarter	Water cooler/ Filter	Electricity back-up	Geyser/ Solar heating	Refrigerator	Washing machine	Rain Water Harvesting	Internet	Mess facility
8		Paschim Banga Nari O Shishu Kalyan Sangstha, P-230, CIT Scheme VII M, Maniktala, <b>District- Kolkata</b>	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	NO	YES	YES	NO	YES	YES	NO	NO	NO	YES
9		Shree Ramkrishna Ananda Ashram, 1, Naktala Lane, <b>District- Kolkata</b>	NO	YES	YES	YES	NO	YES	NO	NO	NO	YES	NO	YES	YES	NO	NO	YES	NO	NO	NO	YES
10		Sister Nivedita WWH, Durgapur Notified Area Authority, Faridpur, Durgapur, <b>District- Paschim Bardhaman</b>	NO	NO	NO	YES	YES	YES	NO	NO	NO	YES	NO	NO	YES (Not Working)	NO	NO	NO	NO	NO	NO	NO
11		Satya Bharati WWH, Nabagram, <b>District- Hooghly</b>	NO	YES	YES	YES	NO	YES	YES	YES	YES	YES	NO	YES	YES	YES	YES	YES	NO	NO	NO	YES
12		Moyna Vivekananda Kanya Vidyapith, P.O. Paramandapur, <b>District- Purba Medinipur</b>	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO
13		Indian Red Cross Society, <b>District- Paschim Medinipur</b>	NO	NO	NO	NO	NO	YES	NO	YES	YES	YES	NO	YES	NO	NO	NO	YES	NO	NO	NO	YES
14		Charubala WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- Paschim Medinipur</b>	NO	NO	YES	YES	NO	YES	YES	YES	YES	YES	NO	YES	YES	YES	NO	NO	NO	NO	NO	YES

Sl. No.	Department	Name of the Hostel/ Organization	Facilities for physically disabled	Sufficient no. of Bathroom	Sufficient no of toilet	Other furniture (Table, Chair)	Storage Furniture	Dining Room	Sick room	First aid facility	Recreational facilities	Visitor's room	Day Care Facility	Warden/ superintendent's quarter	Water cooler/ Filter	Electricity back-up	Geyser/ Solar heating	Refrigerator	Washing machine	Rain Water Harvesting	Internet	Mess facility
15		Swastika WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District-South 24 Parganas (actually found in North 24 Parganas)</b>	NO	NO	NO	NO	NO	YES	NO	YES	NO	YES	NO	NO	NO	YES	NO	NO	NO	NO	NO	YES
16		Vivekananda Lok Shiksha Niketan,Vill. Faridpore, P.O. Dakshin Dauki, Plot No. 1190, Sabak, Khaitan No. 421, J.L No. 367, Kurnarpore, <b>District-Purba Medinipur</b>	NO	NO	YES	YES	NO	NO	NO	YES	NO	NO	NO	YES	NO	YES	NO	NO	NO	NO	NO	NO
17		Swayambhara WWH, Purbachal, Kolkata-700097, <b>District- Kolkata</b>	NO	YES	YES	YES	NO	NO	NO	NO	NO	YES	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO
18		Swyamsiddha WWH, Purbachal, Kolkata-700097, <b>District- Kolkata</b>	NO	YES	YES	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
19		Gariahat WWH, Kolkata - 700029, <b>District-Kolkata</b>	NO	YES	YES	NO	NO	NO	YES	NO	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
20		Sahapur WWH, Sahapur, Kolkata-700038, <b>District-Kolkata</b>	NO	YES	YES	NO	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
21		Ibrahimpur Road WWH, Jadavpur, Kolkata-700032, <b>District- Kolkata</b>	NO	YES	YES	NO	NO	NO	NO	NO	YES	YES	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO

Source: Observations found in Joint Inspections

## Appendix 2.4.4

(Refer paragraph 2.4.6.1 (ii), page 122)

## Availability of number of toilet and bathroom against the requirement as per guidelines

Sl. No.	Name of the WWH	Total Number of inmate reported	Minimum No. of toilet required	No. of toilet available	Minimum No. of bathroom required	No. of bathroom available
1	Tagore Society for Rural Development, Rangabelia, <b>District- South 24 Parganas</b>	50	7	4	7	8
2	Satya Bharati WWH, Nabapally, <b>District- Kolkata (actually found at North 24 Parganas)</b>	49	7	4	7	4
3	WWH, Asansol Municipality, <b>District- Paschim Bardhaman</b>	40	5	2	5	2
4	Nari Seva Sangha, 45 Jautola Road, <b>District- Kolkata</b>	42	6	6	6	5
5	Sister Nivedita WWH, Durgapur Notified Area Authority, Faridpur, Durgapur, <b>District- Paschim Bardhaman</b>	100	13	12	13	12
6	Moyna Vivekananda Kanya Vidyapith, P.O. Paramanandapur, <b>District- Purba Medinipur</b>	25	4	1	4	1
7	Indian Red Cross Society, <b>District- Paschim Medinipur</b>	40	5	3	5	3
8	Charubala WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- Paschim Medinipur</b>	189	24	24	24	8
9	Swastika WWH, West Bengal Scheduled Castes, Tribes & Minority Association, <b>District- South 24 Parganas (actually found in North 24 Parganas)</b>	200	25	20	25	20
10	Vivekananda Lok Shiksha Niketan, Vill. Faridpore, P.O. Dakshin Dauki, Plot No. 1190, Sabak, Khaitan No. 421, J L No. 367, Kunarpore, <b>District- Purba Medinipur</b>	52	7	10	7	5

Source: Guidelines and Observations found in Joint Inspections

**Appendix 2.5.1**

(Refer paragraph 2.5.1.1, page 132)

**Department-wise hostel list and hostels test-checked**

**SE Department**

Name of the District	Type of Hostels							
	KGBV (Elementary)		RMSA-KGBV (Secondary)		Non-LWE (BRGF)		NIGS Attached Hostels	
	Total No. of Hostels in the State							
	(92)		(30)		(105)		(35)	
	Nos. of Hostel							
	Total	Visited	Total	Visited	Total	Visited	Total	Visited
South 24 Parganas	04	01	03	01	04	01	06	01
Paschim Medinipur	Nil	Nil	Nil	Nil	41	06	03	01
Purulia	20	03	09	02	15	02	05	02
Bankura	11	02	06	02	15	02	07	01
Malda	13	01	01	01	03	01	01	01

**BCW Department**

Name of the District	Type of Hostels							
	Ashram Hostel		BJRCY Hostel		Central Hostel		OBC Hostel	
	Total No. of Hostels in the State							
	(97)		(46)		(35)		(10)	
	Nos. of Hostel							
	Total	Visited	Total	Visited	Total	Visited	Total	Visited
South 24 Parganas	13	02	05	01	03	01	00	00
Paschim Medinipur	05	02	01	01	01	01	00	00
Purulia	06	01	03	00	03	01	03	02
Bankura	09	01	07	02	01	01	00	00
Malda	04	02	02	02	00	00	00	00

**TD Department**

Name of the District	Type of Hostels							
	Ashram Hostel		PRMAS		Central Hostel		EMRS	
	Total No. of Hostels in the State							
	(221)		(18)		(30)		(14)	
	Nos. of Hostel							
	Total	Visited	Total	Visited	Total	Visited	Total	Visited
South 24 Parganas	06	04	00	00	00	00	00	00
Paschim Medinipur	31	02	02	02	01	01	00	00
Purulia	31	02	02	02	04	00	02	02
Bankura	35	06	04	02	06	00	02	00
Malda	15	03	00	00	03	01	00	00

Source: Data provided by the respective Departments

## Appendix 2.5.2

(Refer paragraph 2.5.2.1, page 132)

## Statement showing Blocks in test-checked districts with higher concentration of SC population and availability of BCW hostels

Name of the district	No. of block (Having SC population on 20 per cent or more)	Range of percentage of SC population		No. of Hostels under the district	No. of Block having no BCW hostel (Having SC population 20 per cent or more)	No. of Blocks where no SAH was constructed	No. of Blocks where both BCW or SAH was not constructed
		Lowest	Highest				
South 24 Parganas	29 (26)	Bishnupur-II (16 per cent)	Gosaba (63 per cent)	<b>Ashram Hostel:</b> 13 covering seven blocks <b>Central Hostel:</b> three <b>BJRCY Hostel:</b> five (both common with two blocks having Ashram Hostels)	19 (17)	11	7
Paschim Medinipur	21 (10)	Pingla (eight per cent)	Chandrakona-I (34 per cent)	<b>Ashram Hostel:</b> five covering four blocks <b>Central Hostel:</b> one <b>BJRCY Hostel:</b> one	15 (8)	0	0
Purulia	20 (8)	Bundwan (six per cent)	Raghunathpur-II (36 per cent)	<b>Ashram Hostel:</b> six covering five blocks <b>Central Hostel:</b> three <b>BJRCY Hostel:</b> three <b>OBC Hostel:</b> three	8 (4)	4	1
Bankura	22 (21)	Ranibundh (11 per cent)	Patrasayer (46 per cent)	<b>Ashram Hostel:</b> nine covering seven blocks <b>Central Hostel:</b> one <b>BJRCY Hostel:</b> seven (common with two blocks having Ashram Hostels)	11 (11)	4	2
Malda	15 (7)	Kaliachak- I (four per cent)	Habibpur (50 per cent)	<b>Ashram Hostel:</b> four <b>BJRCY Hostel:</b> two (both common with two blocks having Ashram Hostels)	12 (5)	7	1

Source: Census 2011 and data provided by the test-checked PO-cum-DWO, BCW

**Appendix 2.5.3**

*(Refer paragraph 2.5.4.1 A (i), page 140)*

**Statement showing 17 NIGS hostels (pair of hostels: boys-one and girls-one) which had been completed and handed over but remained non-functional**

Sl. No.	Name of District	Name of Block	Name of School	Executing Agency	Year of Sanction By GoI (under BRGF Projects)	Month & Year of Completion	Month & Year of Handing Over
1	South 24 Parganas	Kulpi	New Integrated Govt. School, Kulpi	HRBC	2011-12	November 2016	November 2016
2	South 24 Parganas	Canning	New Integrated Govt. School, Canning	HRBC	2011-12	November 2014	May 2015
3	South 24 Parganas	Pathar Pratima	New Integrated Govt. School, Pathar Pratima	PW(CB)	2011-12	March 2015	July 2016
4	South 24 Parganas	Sagar	New Integrated Govt. School, Sagar	HRBC	2011-12	December 2014	May 2015
5	South 24 Parganas	Namkhana	New Integrated Govt. School, Namkhana	HRBC	2011-12	December 2014	May 2015
6	South 24 Parganas	Basanti	New Integrated Govt. School, Basanti	PW(CB)	2011-12	NA	December 2016
7	Jhargram	Krishnabandh-Jhargram	New Integrated Govt. School, Krishnabandh-Jhargram	PW(CB)	2011-12	December 2014	June 2015
8	Jhargram	Darpara-Binpur-II	New Integrated Govt. School, Darpara-Binpur-II	PW(CB)	2011-12	NA	NA
9	Malda	Habibpur	New Integrated Govt. School, Habibpur	HRBC	2011-12	July 2016	August 2016
10	Purulia	Arsha	New Integrated Govt. School, Arsha	HRBC	2011-12	February 2017	December 2017
11	Purulia	Manbazar-II	New Integrated Govt. School, Manbazar-II	HRBC	2011-12	October 2017	June 2018
12	Purulia	Barabazar	New Integrated Govt. School, Barabazar	HRBC	2011-12	October 2017	July 2018
13	Purulia	Balarampur	New Integrated Govt. School, Balarampur	HRBC	2011-12	December 2016	July 2018
14	Murshidabad	Bhagabangola-I	New Integrated Govt. School, Bhagabangola-I	PW(CB)	2011-12	NA	NA
15	Bankura	Joypur	New Integrated Govt. School, Joypur	HRBC	2011-12	February 2014	January 2016
16	Purba Medinipur	Ramnagar-II	New Integrated Govt. School, Ramnagar-II	HRBC	2011-12	April 2017	April 2017
17	Birbhum	Illambazar	New Integrated Govt. School, Illambazar	HRBC	2011-12	October 2016	March 2017

*Source: Data provided by SE Directorate, HRBC, PW-SS\*

## Appendix 2.5.4

(Refer paragraph 2.5.9.1 (v), page 148)

## Statement showing findings from beneficiary Survey

Sl. No.	Outcome of the Specific survey questionnaire	Percentage of the student admitted the facts under the Department		
		BCW	TD	SE
1.	There was no recreational facilities for the hostellers	70	31	85
2.	The hostels do not have any water cooler/ filter	65	30	56
3.	Hostels have no facility for Geyser or supply of hot water in winter season	58	90	100
4.	Hostels have no modern amenities such as Refrigerator, Washing machine, Television, etc.	80	87	100
5.	No facility for common room or indoor facilities at the hostel	85	81	85
6.	No provision for power back-up facility at the hostel	83	51	45

*Source: Data collected through Beneficiary Survey*

Appendix 3.1A

(Refer paragraph 3.8, page 171)

Statement of excess expenditure incurred towards procurement of medicines and equipment by NRS MC&H

Sl. No.	Name of Items	Unit Price as per CMS rate chart (in ₹)	VAT as per CMS chart (per cent)	Unit price including VAT (in ₹)	GST charged (per cent)	Unit price including GST (in ₹)	Excess amount paid per unit (in ₹)	Year-wise procurement			Total units procured	Excess amount paid in total (in ₹)
								2017-18	2018-19	2019-20		
A	B	C	D	E= C+CXD/100	F	G=C+CXF/100	H=G+E	I	J	K	L	M=LXH
1	Pulse Generator	27,731	0	27,731.00	12	31,058.72	3,327.72	0	173	188	361	12,01,307.00
2	Micro Sensor Card	21,080	5	22,134.00	12	23,609.60	1,475.60	40	46	6	92	1,35,755.00
3	BGEM Card	17,600	5	18,480.00	12	19,712.00	1,232.00	61	75	77	213	2,62,416.00
4	Uncuffed Fenestrated Tracheostomy Tube Kit	2,263	5	2,376.15	12	2,534.56	158.41	325	0	70	395	62,572.00
5	Glucometer Strip	880.95	5	925.00	12	986.66	61.66	4,000	3,050	3,100	10,150	6,25,849.00
6	Gloves, Disposable & Surgical	231	5	242.55	12	258.72	16.17	32,000	28,000	28,200	88,200	14,26,194.00
7	Skin Stapler 35W	257	0	257.00	12	287.84	30.84	1,938	2,920	3,160	8,018	2,47,275.00
8	Diagnostic Catheter	890	5	934.50	12	996.80	62.30	1,225	650	380	2,255	1,40,487.00
9	Catheter Pulmonary	19,000	5	19,950.00	12	21,280.00	1,330.00	560	780	540	1,880	25,00,400.00
10	Inflation Device Set	1,800	5	1,890.00	12	2,016.00	126.00	240	460	260	960	1,20,960.00
11	Hydrophilic Guide Wire	1,050	5	1,102.50	12	1,176.00	73.50	405	655	435	1,495	1,09,883.00
12	Precut Sterile Tubing	1,990	5	2,089.50	12	2,228.80	139.30	300	370	170	840	1,17,012.00
13	Coronary Angioplasty Guide Wire	6,500	5	6,825.00	12	7,280.00	455.00	680	860	570	2,110	9,60,050.00
14	Everolimus Coated Drug Stent	22,500	0	22,500.00	5	23,625.00	1,125.00	300	335	160	795	8,94,375.00

Sl. No.	Name of Items	Unit Price as per CMS rate chart (in ₹)	VAT as per CMS rate chart (per cent)	Unit price including VAT (in ₹)	GST charged (per cent)	Unit price including GST (in ₹)	Excess amount paid per unit (in ₹)	Year-wise procurement			Total units procured	Excess amount paid in total (in ₹)
								2017-18	2018-19	2019-20		
15	Bileaflet Mechanical	45,000	5	47,250.00	12	50,400.00	3,150.00	213	199	146	558	17,57,700.00
16	Blood Cardioplegia Device	3,750	5	3,937.50	12	4,200.00	262.50	330	260	210	800	2,10,000.00
17	Sheath Femoral	650	5	682.50	12	728.00	45.50	1,950	1,850	1,300	5,100	2,32,050.00
18	Pulse Generator	41,970	0	41,970.00	12 – 18	47,760.00	5,790.00	95	0	0	95	5,50,050.00
19	Lead (4092)	12,566	0	12,566.00	18	14,827.88	2,261.88	0	173	188	361	8,16,539.00
20	Pulse for Single Charm	1,673	0	1,673.00	12	1,873.76	200.76	0	173	188	361	72,474.00
21	Pulse Generator and other parts	3,50,400	0	3,50,400.00	12 – 18	3,93,948.00	43,548.00	10	2	0	12	5,22,576.00
22	PG, Lead, Introductory, etc.	4,50,900	0	4,50,900.00	12 – 18	5,11,608.00	60,708.00	5	3	7	15	9,10,620.00
23	80 mm Blue Reload	3,850.40	5	4,042.92	12	4,312.45	269.53	96	90	54	240	64,687.00
<b>TOTAL</b>											<b>1,39,41,231.00</b>	

Source: Records of NRS MC&H

**Appendix 3.1B**

(Refer paragraph 3.8, page 171)

**Statement of excess expenditure incurred towards procurement of medicines and equipment by RG Kar MC&H**

Sl. No.	Name of items	Unit Price as per CMS rate chart (in ₹)	VAT as per CMS rate chart (per cent)	Unit price including VAT (in ₹)	GST charged (per cent)	Unit price including GST (in ₹)	Excess amount paid per unit (in ₹)	Year-wise procurement			Total units procured	Excess amount paid in total (in ₹)
								2017-18	2018-19	2019-20		
A	B	C	D	E= C+CXD/100	F	G=C+CXF/100	H=G-E	I	J	K	L	M=LXH
1	Pulse Generator (RESR01)	27,731.00	0	27,731.00	12	31,058.72	3,327.72	126	283	171	580	19,30,078.00
2	Glucometer Strip	880.95	5	925.00	12	986.66	61.67	4,000	4,500	1,500	10,000	6,16,665.00
3	Gloves, Disposable Surgical	231.00	5	242.55	12	258.72	16.17	23,500	29,700	21,000	74,200	11,99,814.00
4	Everolimus coated Drug Stent-Platinum Chromium	22,500.00	0	22,500.00	5	23,625.00	1,125.00	273	250	105	628	7,06,500.00
5	Sheath Femoral	650.00	5	682.50	12	728.00	45.50	1,700	1,600	500	3,800	1,72,900.00
6	Coronary Angioplasty Guide Wire	6,500.00	5	6,825.00	12	7,280.00	455.00	865	855	700	2,420	11,01,100.00
7	Catheter, Cardiac Catheter Introducer, IS 9649: 1980	1,050.00	5	1,102.50	12	1,176.00	73.50	2,500	1,600	1,600	5,700	4,18,950.00
8	Multichannel Monitor	3,71,948.60	0	3,71,948.60	12	4,16,582.43	44,633.83	8	6	14	28	12,49,747.00
9	Catheter, Pulmonary/Aortic/ Mitral Baloon Angioplasty Catheter	19,000.00	5	19,950.00	12	21,280.00	1,330.00	20	17	16	53	70,490.00
10	Precut Sterile Tubing Set Membrane Oxygenator	1,990.00	5	2,089.50	12	2,228.00	139.30	80	90	50	220	30,646.00
11	Everolimus coated Drug Stent-Cobalt Chromium	23,809.00	0	23,809.00	5	24,999.45	1,190.45	245	250	105	600	7,14,270.00
12	Radial Or Femoral Arterial Sensor (Disposable Single Use)	11,430.00	5	12,001.50	12	12,801.60	800.10	20	130	200	350	2,80,035.00
13	Oximetry CVC Catheter 16/20 CM For SCVO2	12,380.00	5	12,999.00	12	12,865.60	866.60	0	80	60	140	1,21,324.00

Sl. No.	Name of items	Unit Price as per CMS rate chart (in ₹)	VAT as per CMS rate chart (per cent)	Unit price including VAT (in ₹)	GST charged (per cent)	Unit price including GST (in ₹)	Excess amount paid per unit (in ₹)	Year-wise procurement			Total units procured	Excess amount paid in total (in ₹)
								2017-18	2018-19	2019-20		
	Monitoring (Disposable Single Use)											
14	Anterior Cervical Plating System	22,000.00	0	22,000.00	5	23,100.00	1,100.00	5	60	20	85	93,500.00
15	Transpedicular Titanium Screws For Dorso-Lumber Fixation (Monoaxial/ Polyaxial)	6,000.00	0	6,000.00	5	6,300.00	300.00	440	670	750	1,860	5,58,000.00
16	Lead (4092) (For Single Chamber VVI Pacemaker)	12,566.00	0	12,566.00	12	14,073.92	1,507.92	61	100	64	225	3,39,282.00
17	Lead (4092) (For Single Chamber VVI Pacemaker)	12,566.00	0	12,566.00	18	14,827.88	2,261.88	126	219	240	585	13,23,200.00
18	Carboplatin Inj. 450 mg.	1,200.0	5	1,260.00	12	1,344.00	84.00	1,550	1,700	1,200	4,450	3,73,800.00
19	Rituximab 100 mg. Inj./ Vial	4,200.00	5	4,410.00	12	4,704.00	294.00	280	190	145	615	1,80,810.00
20	Trastuzumab 440 mg Inj.	44,480.00	5	46,704.00	12	49,817.60	3,113.60	120	200	130	450	14,01,120.00
21	Human Normal Immunoglobulin-IgM enriched in 10 ml Vial	4,814.00	0	4,814.00	5	5,054.70	240.70	1,140	250	0	1,390	3,34,573.00
											<b>TOTAL</b>	<b>1,32,16,804.00</b>

Source: Records of RG Kar MC&amp;H

Appendix 3.2

(Refer paragraph 3.10, page 175)

**District-wise and Insurance Company-wise position of under performance  
2017-18: IC: National Insurance Company**

District	Total Claim Processed	Total Amount Processed (in ₹)	Number of Claims Paid after 30 days	Paid after 30 days (in ₹)	Percentage of Claim	Percentage of Amount	Under Performance Severity Point
Birbhum	13,815	15,57,53,908.00	3,298	3,55,29,925.00	23.87	22.81	8
Hooghly	7,517	6,11,85,674.00	816	68,43,647.00	10.86	11.19	8
Howrah	8,620	12,97,46,694.00	1,317	2,28,10,312.00	15.28	17.58	8
Kolkata	208	30,94,874.00	45	9,91,350.00	21.63	32.03	10
Maldah	2,679	1,88,27,023.00	212	12,53,194.00	7.91	6.66	0
Nadia	13,329	11,72,91,995.00	979	1,55,15,747.00	7.34	13.23	8
Paschim Bardhaman	3,056	3,46,68,156.00	838	85,42,932.00	27.42	24.64	8
Purba Bardhaman	6,842	6,62,68,368.00	1,723	1,77,15,517.00	25.18	26.73	10
Purba Medinipur	9,922	9,42,78,229.00	1,401	1,17,22,280.00	14.12	12.43	8
Uttar Dinajpur	1,895	74,14,512.00	524	22,96,080.00	27.65	30.97	10
<b>Total</b>	<b>67,883</b>	<b>68,85,29,433.00</b>	<b>11,153</b>	<b>12,32,20,984.00</b>			

**2017-18: IC: United India Insurance Company**

District	Total Claim Processed	Total Amount Processed (in ₹)	Number of Claims Paid After 30 days	Paid After 30 days (in ₹)	Percentage of Claim	Percentage of Amount	Under Performance Severity Point
Alipurduar	3,487	1,76,22,038.00	213	9,71,850.00	6.11	5.51	0
Bankura	17,475	13,06,57,286.00	1,890	1,44,87,609.00	10.82	11.09	8
Coochbehar	5,643	4,00,47,720.00	74	8,11,428.00	1.31	2.03	0
Dakshin Dinajpur	3,822	1,13,04,308.00	398	13,94,616.00	10.41	12.34	8
Darjeeling	2,573	1,59,53,406.00	366	19,35,665.00	14.22	12.13	8

District	Total Claim Processed	Total Amount Processed (in ₹)	Number of Claims Paid After 30 days	Paid After 30 days (in ₹)	Percentage of Claim	Percentage of Amount	Under Performance Severity Point
Jalpaiguri	2,951	1,68,64,057.00	129	7,85,484.00	4.37	4.66	0
Jhargram	1,807	1,01,88,341.00	672	43,52,815.00	37.19	42.72	12
Kalimpong	41	3,71,050.00	13	1,13,380.00	31.71	30.56	10
Murshidabad	15,306	16,35,67,948.00	4,301	4,33,33,191.00	28.10	26.49	10
North 24 Parganas	9,920	10,34,26,539.00	756	85,16,392.00	7.62	8.23	0
Paschim Medinipur	8,018	6,86,38,517.00	3,334	2,87,09,518.00	41.58	41.83	12
Purulia	3,933	2,88,74,789.00	503	34,48,614.00	12.79	11.94	8
South 24 Parganas	14,200	17,16,76,047.00	7,397	9,05,83,115.00	52.09	52.76	12
<b>Total</b>	<b>89,176</b>	<b>77,91,92,046.00</b>	<b>20,046</b>	<b>19,94,43,677.00</b>			

**2018-19: Iffco Tokyo Insurance Company**

District	Total Claim Processed	Total Amount Processed (in ₹)	Number of Claims Paid after 30 days	Paid after 30 days (in ₹)	Percentage of Claim	Percentage of Amount	Under Performance Severity Point
Alipurduar	6,023	2,34,41,100.00	1,189	53,38,248.00	19.74	22.77	8
Jalpaiguri	6,908	3,92,97,272.00	1,813	1,02,10,718.00	26.24	25.98	10
Jhargram	2,258	1,56,40,063.00	798	64,80,435.00	35.34	41.43	12
Purulia	8,032	6,05,24,229.00	2,989	2,62,98,112.00	37.21	43.45	12
Uttar Dinajpur	2,926	1,12,03,794.00	720	31,24,202.00	24.61	27.89	10
<b>Total</b>	<b>26,147</b>	<b>15,01,06,458.00</b>	<b>7,509</b>	<b>5,14,51,715.00</b>			

**2018-19: IC: Bajaj Finance Insurance Company**

District	Total Claim Processed	Total Amount Processed (in ₹)	Number of Claims Paid after 30 days	Paid after 30 days (in ₹)	Percentage of Claim	Percentage of Amount	Under Performance Severity Point
Bankura	32,624	27,98,59,000.00	2,569	2,07,64,073.00	7.87	7.42	0
Birbhum	18,626	20,64,25,735.00	1,463	1,53,96,382.00	7.85	7.46	0
Coochbehar	9,486	4,87,81,755.00	1,055	58,30,967.00	11.12	11.95	8

District	Total Claim Processed	Total Amount Processed (in ₹)	Number of Claims Paid after 30 days	Paid after 30 days(in ₹)	Percentage of Claim	Percentage of Amount	Under Performance Severity Point
Dakshin Dinajpur	4,917	1,83,31,645.00	570	25,23,332.00	11.59	13.76	8
Darjeeling	2,425	1,76,66,091.00	349	28,89,581.00	14.39	16.36	8
Hooghly	13,726	10,17,47,029.00	1,643	1,79,82,803.00	11.97	17.67	8
Howrah	12,321	18,23,44,070.00	673	82,06,034.00	5.46	4.50	0
Kalimpong	171	10,41,980.00	46	2,60,800.00	26.90	25.03	10
Kolkata	1,450	1,45,85,311.00	112	12,66,948.00	7.72	8.69	0
Maldah	8,570	6,04,76,408.00	1,244	91,19,157.00	14.52	15.08	8
Murshidabad	18,950	21,86,05,881.00	2,310	2,63,96,299.00	12.19	12.07	8
Nadia	24,051	18,12,12,411.00	1,766	1,30,21,439.00	7.34	7.19	0
North 24 Parganas	16,370	18,65,93,384.00	1,195	1,29,13,150.00	7.30	6.92	0
Paschim Bardhaman	5,486	6,96,27,903.00	423	46,81,012.00	7.71	6.72	0
Paschim Medinipur	13,036	12,62,71,159.00	894	85,22,963.00	6.86	6.75	0
Purba Bardhaman	10,951	11,36,06,120.00	1,018	1,01,74,718.00	9.30	8.96	0
Purba Medinipur	13,734	14,87,44,609.00	1,387	1,48,31,580.00	10.10	9.97	0
South 24 Parganas	30,630	37,21,04,800.00	1,665	1,59,77,602.00	5.44	4.29	0
<b>Total</b>	<b>2,37,524</b>	<b>234,80,25,291.00</b>	<b>20,382</b>	<b>19,07,58,840.00</b>			

Source: Records of WBMSCCL

**LIST OF ABBREVIATIONS USED IN THE REPORT**

<b>Abbreviation</b>	<b>Full Form</b>
<b>AA&amp;ES</b>	Administrative Approval and Expenditure Sanction
<b>AAFS</b>	Administrative Approval and Financial Sanction
<b>ADA</b>	Assistant Director of Agriculture
<b>AE</b>	Assistant Engineer
<b>AH</b>	Ashram Hostels
<b>AIIMS</b>	All India Institute of Medical Sciences
<b>ALC</b>	Assistant Labour Commissioner
<b>AM</b>	Agricultural Marketing
<b>AMD</b>	Agricultural Marketing Department
<b>APMC</b>	Agricultural Produce Market Committee
<b>ARV</b>	Anti Rabies Vaccine
<b>ATM</b>	Automated Teller Machine
<b>AVS</b>	Anti Venom Serum
<b>BCSU</b>	Blood Component Separation Unit
<b>BCW</b>	Backward Classes Welfare
<b>BDH</b>	Balurghat District Hospital
<b>BGREI</b>	Bringing Green Revolution to Eastern India
<b>BJRCY</b>	Babu Jagjiban Ram Chhatrawas Yojana
<b>BMW</b>	Bio Medical Waste
<b>BMWM</b>	Bio Medical Waste Management
<b>BOCWA</b>	Social Security Scheme for Construction Workers
<b>BOCWWF</b>	West Bengal Building and Other Construction Workers' Welfare Fund
<b>BRGF</b>	Backward Regions Grant Fund
<b>CAG</b>	Comptroller and Auditor General
<b>CBMWTF</b>	Common Bio-Medical Waste Treatment Facility
<b>CCTV</b>	Closed Circuit Television
<b>CCU</b>	Critical Care Unit
<b>CDR</b>	Child Death Reviews
<b>CH</b>	Central Hostels
<b>CII</b>	Confederation of Indian Industries
<b>CMC</b>	Christian Medical College
<b>CMOH</b>	Chief Medical Officer of Health
<b>CMS</b>	Central Medical Store
<b>CPAP</b>	Continuous Positive Airway Pressure
<b>CRI</b>	Cultural Research Institute
<b>CST</b>	Central Sales Act
<b>CTP</b>	Contractual Transfer Price
<b>DC&amp;FS</b>	District Controllers of Food & Supplies
<b>DEO</b>	District Education Officer
<b>DH</b>	District Hospital
<b>DHAPs</b>	District Health Action Plans
<b>DHS</b>	District Health Society
<b>DI</b>	District Inspector of Schools
<b>DLC</b>	Deputy Labour Commissioner
<b>DPR</b>	Detailed Project Report

<b>DQAC</b>	District Quality Assurance Committee
<b>DQAU</b>	District Quality Assessment Unit
<b>DQT</b>	District Quality Team
<b>DRS</b>	District Reserve Stores
<b>EBBs</b>	Educationally Backward Blocks
<b>EC</b>	Executive Committee
<b>EDL</b>	Essential Drug List
<b>EMAIL</b>	Electro Medical and Allied Industries Ltd.
<b>EMRS</b>	Ekalabya Model Residential School
<b>EPFO</b>	Employees' Provident Fund Organisation
<b>ESIC</b>	Employees' State Insurance Scheme/ Corporation
<b>ETP</b>	Effluent Treatment Plant
<b>F&amp;S</b>	Food & Supplies
<b>FACE</b>	Food and Agriculture Centre of Excellence
<b>FBMDRs</b>	Facility Based Maternal Death Reviews
<b>FSD</b>	Food & Supplies Department
<b>G&amp;O</b>	Gynaecology & Obstetrics
<b>GoI</b>	Government of India
<b>GoWB</b>	Government of West Bengal
<b>GST</b>	Goods and Services Tax
<b>H&amp;FW</b>	Health & Family Welfare
<b>HDU</b>	High Dependency Unit
<b>HMIS</b>	Hospital Management Information System
<b>HMS</b>	Hostel Monitoring System
<b>HRBC</b>	Hooghly River Bridge Commissioners
<b>IAs</b>	Implementing Agencies
<b>ICU</b>	Intensive Care Unit
<b>Ij.</b>	Injection
<b>IPD</b>	In Patient Department/ Indoor Patients Department
<b>IPHS</b>	Indian Public Health Standards
<b>ITC</b>	Input Tax Credit
<b>JLC</b>	Joint Labour Commissioner
<b>KB</b>	<i>Krishak Bazar</i>
<b>KGBV</b>	Kasturba Gandhi Balika Vidyalaya
<b>KMC</b>	Kolkata Municipal Corporation
<b>KPI</b>	Key Performance Indicator
<b>KSK</b>	<i>Krishak Sahayak Kendra</i>
<b>LR</b>	Labour Room
<b>MCH</b>	Medical College Hospital
<b>MDR</b>	Maternity Death Review
<b>MGPS</b>	Medical Gas Pipeline System
<b>MMR</b>	Maternal Mortality Rate
<b>MoLE</b>	Ministry of Labour & Employment
<b>MSME</b>	Micro, Small and Medium Enterprises
<b>NABARD</b>	National Bank for Agriculture & Rural Development
<b>NAM</b>	National Agriculture Market
<b>NBCC</b>	Newborn Care Corner
<b>NCPCR</b>	National Commission for Protection of Child Rights

<b>NGO</b>	Non-Government Organisations
<b>NHM</b>	National Health Mission
<b>NIGS</b>	New Integrated Government Schools
<b>NKDA</b>	New Town Kolkata Development Authority
<b>Non-LWE</b>	Non-Left Wing Extremism
<b>NPCDCS</b>	National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke
<b>NRHM</b>	National Rural Health Mission
<b>NSQ</b>	Non-Standard Quality
<b>OBCs</b>	Other Backward Classes
<b>OMS</b>	Open Market Sheds
<b>OPD</b>	Out Patient Department
<b>OT</b>	Operation Theatre
<b>PBSSM</b>	Paschim Banga Samagra Shiksha Mission
<b>PIP(s)</b>	Project Implementation Plan/ Programme Implementation Plans
<b>PMJJBY</b>	Pradhan Mantri Jeevan Jyoti Bima Yojana
<b>PMSBY</b>	Pradhan Mantri Suraksha Bima Yojana
<b>PO-cum-DWO</b>	Project Officer-cum-District Welfare Officer
<b>PPSWOR</b>	Probability Proportional to Size Without Replacement
<b>PRMAS</b>	Pandit Raghunath Murmu Abashik School
<b>PSS</b>	Patient Satisfaction Survey
<b>PW</b>	Public Works
<b>RIDF</b>	Rural Infrastructure Development Fund
<b>RKS</b>	Rogi Kalyan Samity
<b>RKVY</b>	Rashtriya Krishi Vikas Yojana
<b>RLOs</b>	Regional Labour Offices
<b>RMC</b>	Regulated Market Committee
<b>RMSA</b>	Rashtriya Madhyamik Shiksha Abhiyan
<b>RSBY</b>	Rastriya Swasthya Bima Yojana
<b>SAC</b>	State Advisory Committee
<b>SAH</b>	School Attached Hostels
<b>SAR</b>	Separate Audit Report
<b>SASPFUW</b>	State Assisted Scheme of Provident Fund for Unorganised Workers
<b>SCs</b>	Schedules Castes
<b>SDH</b>	Sub-Divisional Hospital
<b>SDP</b>	State Drug Policy
<b>SE</b>	School Education
<b>SHG</b>	Self Help Groups
<b>SHS</b>	State Health Society
<b>SLSC</b>	State Level Screening Committee
<b>SMIS</b>	Stores Management Information System
<b>SNCU</b>	Special Newborn Care Unit
<b>SPMU</b>	State Project Management Unit
<b>SQAC</b>	State Quality Assessment Unit
<b>sq ft/ sq. ft.</b>	Square Feet
<b>SS</b>	Sobuj Sathi

<b>SSA</b>	Samagra Shiksha Abhiyan
<b>SSH</b>	Super Specialty Hospital
<b>SSY</b>	Samajik Suraksha Yojana
<b>STs</b>	Scheduled Tribes
<b>TAT</b>	Turnaround Time
<b>TD</b>	Tribal Development
<b>UAN</b>	Universal Account Number
<b>UGW</b>	Under Ground Water
<b>ULB</b>	Urban Local Bodies
<b>VAT</b>	Value Added Tax
<b>VKDB</b>	Vitamin K Deficiency Bleeding
<b>WBAIC</b>	West Bengal Agro Industries Corporation Limited
<b>WBBWWS</b>	West Bengal Beedi Workers' Welfare Scheme
<b>WBDFC</b>	West Bengal Scheduled Castes, Scheduled Tribes & Other Backward Classes Development & Finance Corporation
<b>WBFR</b>	West Bengal Financial Rules
<b>WBMSCL</b>	West Bengal Medical Services Corporation Ltd.
<b>WBPCB</b>	West Bengal Pollution Control Board
<b>WBSAMB</b>	West Bengal State Agricultural Marketing Board
<b>WBSEDCL</b>	West Bengal State Electricity Distribution Company Limited
<b>WBTWSSS</b>	West Bengal Transport Workers' Social Security Scheme
<b>WBUSWHSS</b>	West Bengal Unorganised Sector Workers' Health Security Scheme
<b>WCD&amp;SW</b>	Women & Child Development & Social Welfare
<b>WIF</b>	Warehouse Infrastructure Fund
<b>WP</b>	Writ Petition
<b>WWHs</b>	Working Women's Hostels
<b>ZPs</b>	Zilla Parishads
<b>ZRMC</b>	Zilla Regulated Market Committee



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