Executive Summary

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This Performance Audit Report contains two individual performance audits *viz.* i) Performance Audit on Land Management in Tribal Areas and ii) Performance Audit of Anganwadi Services under Integrated Child Development Services.

Part-I: Performance Audit on Land Management in Tribal Areas

According to the Constitution (Scheduled Tribes) Order, 1950, promulgated under Article 342 of the Constitution of India (amended from time to time), 40 Ethnic Tribes have been notified as Scheduled Tribes (STs), in West Bengal. As per Census 2011, tribal population of West Bengal constituted 5.08 *per cent* of the total tribal population of the country, while the ST population in West Bengal constituted 5.80 *per cent* of the total population of the State of West Bengal. Among these ethnic tribes of West Bengal, Toto (Jalpaiguri district), Birhor (Purulia) and Lodha (Paschim Medinipur), were notified as Particularly Vulnerable Tribal Groups (PVTGs), considering backwardness, across different development indicators.

The Tribal Development (TD) Department, (created in March 2014 by bifurcating the Backward Classes Welfare Department), is assisted by the Directorate of Tribal Development (headed by the Commissioner) and acts as the nodal authority for tribal welfare related activities in the State. At the district level, the functions are managed by the Project Officer-*cum*-District Welfare Officer (PO-*cum*-DWO), designated as Revenue Officer in terms of West Bengal Land Reforms Act. The Directorate of Land Records and Surveys (DLRS), West Bengal, under the Land & Land Reforms and Refugee Relief & Rehabilitation Department (L&LR and RR&R), is responsible for land reforms administration in each district.

Regarding implementation of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 {Forest Rights Act (FRA), 2006}, the West Bengal Tribal Development and Co-operative Corporation Ltd. (WBTDCC), under the administrative control of the Department, was the nodal office.

In the above backdrop, a Performance Audit covering the period of five financial years (FYs) 2017-18 to 2021-22, was undertaken to examine the existence/ efficacy of the system of identification of tribal persons and tribal specified areas, in the State of West Bengal; procedures of alienation and restoration of land, belonging to the scheduled tribes, to protect the rights of the ST population, and adequacy of the internal control mechanism.

Significant audit observations that emerged from the audit were as follows:

- Audit observed that there were no notified tribal areas in the State of West Bengal. In the test-checked districts the existent system of identification of tribal population and their land holdings for flagging in land records was not foolproof, as no topical survey was conducted by the Land Revenue authorities and identification of tribal land was being made based on the surname, and that too, without any comprehensive surname list. This assumed significance in the context of the fact that there were no notified tribal areas in the State.

(Paragraph 1.2)

- Transfers of tribal holdings by the tribal population to non-tribal buyers, were regulated under Section 14 (C) of the West Bengal Land Reforms Act, 1995 (WBLR Act). However, the said Act did not contain clear-cut directives regarding the procedure to be adopted for sale/ transfer of land by the tribal population and the timelines by which the applications for transfer/ sale, were to be disposed of by the PO-*cum*-DWOs. Consequently, there was no uniformity in dealing with the land transfer applications and the codal provisions were interpreted according to the wisdom of the individual PO-*cum*-DWO, leading to an asymmetric approach in interpretation.

  (Paragraphs 1.3.1.1 & 1.3.2.5)

- The WBLR Act does not contain provisions regarding transfers of tribal holdings between the tribal population. Therefore cases of transfers/ sale between tribal sellers and tribal buyers were not routed through the PO-*cum*-DWOs, leading to the extent of checking being diluted. This facilitated instances of exploitation of marginalized tribals, by affluent and influential tribal individuals, and even instances of land ending up in the hands of a private company, without the original tribal land owners being legitimately compensated.

  (Paragraph 1.3.2.1)

- In the test-checked districts, there were instances of tribal lands being alienated through by-passing of the permission of the Revenue Officer, as well as improper assessment of the Fair Market value of tribal lands by the Revenue officers, resulting in the tribal land owners receiving sale proceeds that were lower than the assessed fair market value. Absence of a provision for obtaining valid proof against receipt of land price by tribal sellers also constituted a weakness in the system.

  (Paragraphs 1.3.3, 1.3.4.2 & 1.3.4.3)

- Instances were noticed where Government failed to protect interests of the tribal people in case of acquisition of land in mineral rich areas by Eastern Coalfields Limited (ECL)/ Bharat Coking Coal Limited (BCCL) through inaction and non-involvement of district level functionaries (*i.e.*, ROs, Collectors of the respective districts, *etc.*). This resulted in short receipt of compensation by tribal land owners amounting to ₹ 15.25 crore during FYs 2017-18 to 2021-22 in 66 test-checked cases and deficiencies in rehabilitation and resettlement provided by these ECL/ BCCL offices to ST people whose lands were acquired. There was difference in price of land paid by ECL for vested land and land purchased from the STs. Audit found that for an acre of land, tribals were compensated at much lower rates ranging between ₹ 2.50 lakh and ₹ 12.63 lakh *vis-à-vis* the compensation allowed to the Government ranging between ₹ 19.77 lakh and ₹ 125.00 lakh. State functionaries were not involved in the preparation process of Rehabilitation Action Plan (RAP) despite provisions in the policy of these entities.

  (Paragraph 1.4)

- Implementation of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 was deficient, as Committees for vesting of Forest Rights remained non-functional and progress in distribution of record of rights to the tribal dwellers of forest land, was slow. It was observed that in Paschim Medinipur and Jhargram districts, out of total 36,056 cases of rejection, in 18,894 cases (52 *per cent*) rejection was attributable to insufficiency in documentation/ evidence of residence; 8,606 cases *(24 per cent)* were for receipt of multiple applications against the same land; while 8,464 cases *(23 per cent)* were not allowed due to the land against which the claims had been made, not being forest land.

(Paragraphs 1.5.1 & 1.5.2)

- Forest Rights Act, 2006 envisaged grant of habitat rights to all Particularly Vulnerable Tribal Groups (PVTGs). Audit found no evidence to indicate that such an exercise was at all undertaken and the PVTGs granted habitat rights.

(Paragraph 1.5.7)

- The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Rules 2007 stipulated that the State Government was to ensure that forest dwelling scheduled tribes and other traditional forest dwellers were extended benefits accruing from all government schemes, including those relating to land improvement, land productivity, basic amenities and other livelihood measures. No reply, regarding the status on this account, was received from West Bengal Tribal Development Co-operative Corporation Limited (the nodal authority for implementation of Forest Rights Act in the State).

(Paragraph 1.5.8)

Recommendations:

1.1 State Government may consider putting in place a system of identification of the tribal population and its land holdings, by way of extensive surveys.

1.2 State Government may assess the feasibility of putting in place guidelines for averting full land alienation among tribals.

1.3 In view of instances of exploitation of marginalized tribals by affluent tribals, State Government may consider introducing a suitable mechanism to ensure that transfer of land from one tribal raiyat, to another tribal raiyat, is permitted with due authorisation.

1.4 State Government should develop effective checks and validation controls in e-nathikaran/ banglarbhumi portals in cases involving alienation of land from tribal communities.

1.5 While processing the application for sale of land, belonging to an ST person, State Government may consider introducing a mechanism to ensure that responsible officers are held accountable for failing to ensure compliance with the provisions under Section 14 C of the West Bengal Land Reforms Act.

1.6 State Government may consider installing a system of cross-verification of the data available with other departments, to ensure proper receipt of sale proceeds by tribal sellers.

1.7 State Government may consider ensuring more proactive involvement and monitoring on part of the District Collectors, as per Rehabilitation and Resettlement Policy, 2012, in cases where land is purchased directly by companies/ Eastern Coalfields Limited/ Bharat Coking Coal Limited for any purpose.

1.8 State Government may consider introducing a suitable mechanism to ensure that a hassle-free verification process to grant recognition and vesting of forest rights to tribal persons is in place.

1.9 State Government may expedite the grant of habitat rights to Particularly Vulnerable Tribal Groups.

1.10 State Government may ensure that the benefits accruing from Government schemes are duly passed on to the forest dwelling scheduled tribes, as per extant Rules & Regulations.

1.11 State Government may consider prescribing Standard Operating Procedures/ Guidelines, for disposal of cases under Section 14C of the West Bengal Land Reforms Act, 1955, in a time-bound manner.

1.12 State Government may ensure that Coal India constitutes the Project Group as envisaged in its Rehabilitation & Resettlement Policy to oversee resettlement and rehabilitation activities of tribals whose land was acquired for mining activities.

Part-II: Performance Audit of Anganwadi Services under Integrated Child Development Services

Since 1975, Integrated Child Development Services (ICDS) Scheme, a Centrally Sponsored Scheme, has been implemented by the Government of India, Ministry of Women & Child Development. The scheme aimed *inter-alia* at providing Supplementary Nutrition to children below six years of age and Pregnant Women and Lactating Mothers (PW&LM); non-formal Pre-School Education (children of three to six years); Nutrition & Health Education for women (15-45 years); *etc*.

The Women & Child Development and Social Welfare (WCD&SW) Department (Department) of the Government of West Bengal, implements the scheme at the State level.

This Performance Audit focused on the Supplementary Nutrition Programme (SNP) and non-formal Pre-School Education (PSE), with Nutrition & Health Education, along with the aspects of manpower, infrastructure and facilities/ amenities available with the Anganwadi Centres (AWCs) functioning under the Scheme. The performance of Anganwadi Services for these components, during Financial Years (FYs) 2017-18 to 2021-22, was reviewed in audit.

Significant audit observations that emerged from the audit were as follows:

- The aim of decentralised planning had not been fully achieved, as Annual Programme Implementation Plans (APIPs) to implement the scheme, were not prepared based on district level inputs.

  (Paragraph 2.2.2)

- In the district of North 24 Parganas, 26 AWCs (11 *per cent*), under the Child Development Project Officer (CDPO), Panihati, remained non-operational due to shortage of manpower and lack of adequate infrastructure.

  (Paragraph 2.3)

- The State had shown an expenditure of ₹ 6,564.70 crore (as per Utilisation Certificates) against Central share of ₹ 4,334.78 crore received by the State, indicating that there was an excess expenditure of ₹ 2,229.92 crore.

The State Government did not furnish necessary clarifications regarding sources of funds from which the excess expenditure was met, authority under which such excess expenditure had been incurred, and how such excess expenditure was regularised, *etc.*

(Paragraph 2.5)

- The APIPs stipulated that the salary of staff posted at the Directorate level was not to be borne from the Government of India (GoI) share under the scheme. In contravention of the stipulation, the State had submitted Utilisation Certificates (UCs) to GoI, mentioning payment for salary of the staff at the office of the Director, ICDS, as well as the non-entitled staff at the CDPO and Project levels. Further, the UCs furnished by the State reflected more than 25 *per cent* as the GoI share, during the audit period. Reasons for submission of inadmissible expenditure, as GoI share in UCs, amounting to ₹ 207.54 crore, were not elaborated by the Department/ Directorate.

(Paragraph 2.6)

- In terms of the West Bengal Treasury Rules (WBTR), the Personal Ledger Accounts (PLAs), not opened for discharging liabilities of the Government arising out of special enactments were to be closed at the end of the year. Further, the Finance Department, Govt. of West Bengal, in March and July 2019, instructed surrender of funds, pertaining to the FY 2018-19 or earlier, which were lying unutilised in PLAs, as of June 2019. Audit observed that contrary to the provisions, in North 24 Parganas district, an amount of ₹ 56.15 lakh towards the cost of food items remained parked in the PLA of the District Magistrate, while in Malda district the retained fund was ₹ 33.85 lakh.

(Paragraph 2.7.2)

- Due to non-acceptance of the lowest rates of the SNP items, the Department incurred excess expenditure of ₹ 115.09 crore, towards procurement of SNP items.

(Paragraph 2.8.1.1)

- During FYs 2020-21 and 2021-22, against an expenditure of ₹ 1,429.12 crore to be incurred towards food security allowance (provided in lieu of SNP), an expenditure of ₹ 2,264.85 crore had been shown in the utilization certificates, leading to an unexplained excess expenditure of ₹ 835.73 crore, reasons for which were not available in the records.

(Paragraph 2.8.2)

- Shortfall in coverage of eligible children, under the SNP, ranged between 11 *per cent* and 22 *per cent*, whereas, in respect of PW&LM, the shortfall in coverage ranged between three *per cent* and nine *per cent* during the FYs 2017-18 to 2021-22.

(Paragraph 2.8.3)

- Nutritional values of ‘Take Home Ration’ (THR), distributed during FYs 2020-21 and 2021-22, was less by 21 *per cent* in case of children and by 34 *per cent* in case of pregnant and lactating mothers, against the standards provided under National Food Security Act, 2013.

(Paragraph 2.8.5.2)

- THR had not been provided for six months during the Covid pandemic period due to non-receipt of instructions from the Department, despite the Ministry having advised the State Government (July 2020) to ensure uninterrupted supply of Supplementary Nutrition to the beneficiaries.

(Paragraph 2.8.5.2 ii)

- Contrary to Government directives, samples of food provided at the AWCs had never been checked by the Food and Nutrition Board (FNB).

(Paragraph 2.8.5.3)

- The shortfall in procurement of 'Early Childhood Care and Education (ECCE)'/ Pre-School Education (PSE) Kits, in the five years from 2017-18 to 2021-22, was 96 *per cent*.

(Paragraph 2.9.1)

- During FYs 2017-18 and 2021-22, against the total requirement of 5,84,873 medicine kits (one kit for each AWC, for each year), only 1,16,904 medicine kits *(*20 *per cent)* had been purchased by the Department.

(Paragraph 2.9.2)

- During FYs 2017-18 and 2021-22, against the total requirement of 20,85,504 sarees for AWWs and AWHs, only 8,51,617 sarees (59 *per cent*) had been purchased by the Department.

(Paragraph 2.9.3)

- Only 61,314 AWCs (51 *per cent*), out of the total operational 1,19,481 AWCs (as of March 2022), were housed in 'own buildings', 19,479 AWCs were being run in rented buildings, while the rest were being run in rooms that were neither owned, nor rented, by the ICDS.

(Paragraph 2.11)

- Construction work of only 2,056 toilets *(11 per cent)*, out of the 18,319 toilets, sanctioned during the FYs 2017-18 to 2019-20, had been completed as of November 2022. Further, none of the 11,174 drinking water projects could be completed.

(Paragraph 2.12.5)

Recommendations:

2.1 The planning process may be decentralised in conformity with the envisaged approach, by obtaining Annual Programme Implementation Plans from the Project and district level offices.

2.2 Effective steps may be taken early to operationalise non-functional projects by providing required manpower and infrastructural facilities.

2.3 Department may ensure immediate reconciliation of figures pertaining to receipts and expenditure under Integrated Child Development Services Scheme.

2.4 Efforts should be made to promote Supplementary Nutrition for 300 days per year as per the stipulated calorific and nutritive values to ensure specified nutrition for the intended beneficiaries.

2.5 Regular sample testing of food distributed under Supplementary Nutrition Programme by the Anganwadi Centres may be carried out to ensure that food of specified quality and standard is distributed.

2.6 Steps may be taken to ensure the availability of facilities/ amenities, for non-formal Pre-School Education (PSE), at the Anganwadi Centre level, in order to improve the quality of services being provided.

2.7 Anganwadi Centres may be equipped with child-friendly buildings, essential facilities/ amenities (e.g. toilet facilities, safe drinking water, medicine kits etc.), for smooth and effective delivery of Integrated Child Development Services Scheme, in a time-bound manner.

2.8 Department may take steps for recruitment and posting of adequate number of functionaries at various levels, to ensure better service delivery as envisaged under the scheme.

2.9 The monitoring and supervision mechanism for delivery of services under Integrated Child Development Services Scheme may be strengthened in compliance with the Scheme guidelines.

Preface

This Performance Audit Report for the year ended March 2022 has been prepared for submission to the Governor of West Bengal under Article 151(2) of the Constitution of India for being laid before the Legislative Assembly of West Bengal.

This Report contains significant results of Performance Audits on Land Management in Tribal Areas and Anganwadi Services under Integrated Child Development Services in terms of State's performance in achieving the objectives of both on the basis of relevant Acts, Rules, Guidelines, Circulars *etc*., framed or issued by the Government of India and the Government of West Bengal.

The instances mentioned in this Report are those which came to notice in the course of test audit in respect of Land Management in Tribal Areas and Anganwadi Services under Integrated Child Development Services (pertaining to 2017-18 to 2021-22) in the State of West Bengal 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 2021-22 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.

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