

## **CHAPTER II: SOCIAL SECTOR**



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### 2.1 Introduction

This Chapter of the Audit Report deals with the findings of audit of Government units under Social Sector.

The total budget allocation and expenditure of the departments under Social Sector during the years 2022-23 are given in **Table 2.1.1**.

**Table: 2.1.1: Details of allocation and expenditure under Social Sector**

(₹ in crore)

Name of the Department	Budget allocation	Expenditure
Education (Higher)	320.29	207.39
Education (School)	2,293.72	1,448.23
Education (Social)	1,436.03	1,303.01
Education (Elementary)	1,173.31	780.14
Education (Youth Affairs and Sports)	124.21	99.50
Food, Civil Supplies and Consumer Affairs	150.74	125.71
Family Welfare and Preventive Medicine	898.74	560.25
Health	743.95	447.24
Health (AGMC & GBP)	206.59	164.98
Labour Organisation	15.82	12.33
Panchayati Raj	472.80	428.52
Public Works (Drinking Water and Sanitation)	475.68	346.99
Relief and Rehabilitation	696.13	79.51
Rural Development	3,230.99	2,437.90
Tribal Welfare (Research)	15.80	5.68
Kokborok and other Minority Languages	1.49	1.24
Tribal Welfare	811.74	611.34
Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	52.91	33.43
Urban Development	1,299.51	659.87
Welfare of Scheduled Castes	135.48	51.49
Welfare of Minorities	80.75	26.03
OBC Welfare	75.32	32.58
Skill Development	12.34	3.42
<b>Total number of departments = 23</b>	<b>14,724.34</b>	<b>9,866.78</b>

*Source: Appropriation Accounts 2022-23*

We audited 11 units during 2022-23 under this Sector covering expenditure of ₹ 57.46 crore (including of the previous years).

This Chapter contains two Performance Audits titled “Solid Waste Management in Urban Areas” and “Welfare of Building and Other Construction Workers” under Urban Development and Labour Departments along with two Compliance Audit Paragraphs under the Tribal Welfare Department involving money value of ₹ 2.92 crore.

## URBAN DEVELOPMENT DEPARTMENT

### 2.2 Performance Audit on “Solid Waste Management in Urban Areas of Tripura”

#### 2.2.1 Introduction

Waste is a product or substance which is no longer suited for its intended use. Wastes are generally classified into municipal solid waste (MSW), bio-medical waste (BMW), construction and demolition (C&D) waste, e-waste, plastic waste, slaughterhouse waste, industrial waste, and hazardous waste by virtue of their nature. They are also classified as biodegradable, non- biodegradable, combustible, dry and inert based on their characteristics.

Municipal solid waste management (MSWM) in urban areas has emerged as one of the biggest challenges that our country faces today. The situation is aggravated by rapid urbanisation. Inadequate management of waste has significant negative externalities in terms of public health and environmental outcomes. Besides, it has an adverse impact on the aesthetic appearance of the surroundings.

There are 20 urban local bodies<sup>6</sup> (ULBs) responsible for implementation of the Solid Waste Management Rules, 2016 (SWM Rules, 2016) in Tripura. The estimated solid waste generation in these ULBs was 2,290.14 tonnes per day (TPD) during 2017-23. Out of the above, 2,115.05 TPD of waste were being collected, of which 1,319.48 TPD were being processed. Plastic waste accounted for 317.63 tonnes per annum (TPA). The ULBs generated 2,314 TPA of construction and demolition waste and 49.03 TPA of e-waste during 2017-22.

The Central Government has the power to take necessary measures for protecting and improving the quality of the environment, subject to the provisions of the Environment (Protection) Act, 1986. Judicial interventions<sup>7</sup> have had a significant impact on SWM.

The regulatory framework governing the management of different types of waste is given in **Appendix 2.2.1**.

**Chart 2.2.1** depicts the role of various authorities at all levels in planning, execution, and monitoring of MSW management.

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<sup>6</sup> One municipal corporation; 13 municipal councils and six nagar panchayats

<sup>7</sup> (a) Municipal Council, Ratlam vs. Shri Vardichand and others (1980) – Supreme Court opined that lack of finances cannot be the reasons for not discharging statutory duties.

(b) B.L. Wadhwa vs. Union of India (1994) – Supreme Court issued directives to Delhi Municipal Corporation regarding the collection, transportation and disposal of garbage and hospital waste. © Ms. Almitra Patel vs. Union of India (1996) - Supreme Court constituted a committee to look SWM in Class I cities *i.e.* cities with a population of over one lakh.

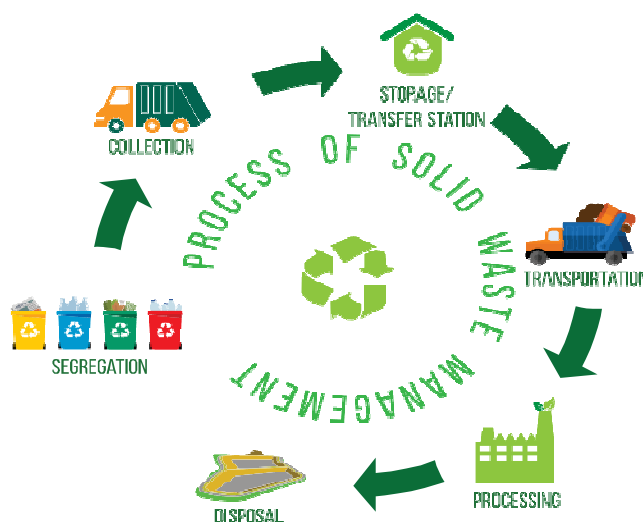
Chart 2.2.1: Role of various authorities in MSW management



Source: Manual on MSWM, 2016

- SWM was one of the 18 functions devolved to the ULBs under Article 243 (12<sup>th</sup> Schedule) of the Constitution of India. Chapter XI (Section 169 to 180) of the Tripura Municipal Act, 1994 mandates management of solid waste as an obligatory function of the ULBs. The 14<sup>th</sup> and 15<sup>th</sup> Finance Commissions identified SWM as one of the core sectors besides water supply, sewerage, and storm water drainage.

The process of waste management is depicted below:



Source: MSW Manual, 2016

The waste that is generated should be segregated and collected at source. Thereafter, it should be transported and processed in accordance with the principles of reduce, reuse, and recycle (3R). The inert material remaining after processing must be safely disposed of in the sanitary landfills. The process of segregation to disposal of waste management is the responsibility of the ULBs.

### 2.2.2 Organisational set-up

The Urban Development Department (UDD), headed by the Secretary to the Government of Tripura is the nodal department for the governance of all ULBs in the State. He is assisted by the Director, UDD. The organisational structure with respect to functioning of the ULBs is given in **Appendices 2.2.2 (A) and 2.2.2 (B)**.

### 2.2.3 Audit objectives

The performance audit was conducted to assess whether:

- “strategy and planning” of solid waste management in urban areas is commensurate with the wastes generated and concurrent with the prevailing legal framework;
- municipal tasks associated with solid waste management including collection, segregation, storage, transportation, disposal, and social inclusion of informal waste workers were effective, efficient, and economical;
- planning, construction, commissioning, operation, and maintenance of solid waste management projects in ULBs was effective, efficient, and financially sustainable; and
- monitoring and evaluation of solid waste management system including adequacy of awareness creation, citizen engagement for effecting behavioral change, complaint redressal mechanism for citizens, assessment of environmental impacts and implementation of the “Internal control and monitoring mechanism” was adequate and effective.

### 2.2.4 Audit scope, methodology and sampling

The PA on ‘Solid Waste Management in Urban Areas’ was conducted during September 2022 to June 2023. The period of audit coverage was April 2017 to March 2023. The audit methodology involved examination of the records relating to SWM in the Directorate of UDD, Tripura State Pollution Control Board (TSPCB) and selected ULBs. Besides, document analysis, response to audit queries and collection of photographic evidence during field inspection carried out. Entry Conference was held on 22 September 2022 with the Secretary, UDD in which audit methodology, scope, objectives, and criteria were explained. Draft audit findings were issued to the Government in July 2023 for response. Significant findings were discussed (3 August 2023) with the Secretary, UDD in an Exit Conference. The views and responses of the Government were duly incorporated wherever appropriate.

Out of 20 ULBs spread in the eight districts, the only Municipal Corporation (Agartala MC), five Municipal Councils (Dharmanagar, Ambassa, Kailashahar, Teliamura and Belonia) and two Nagar Panchayats (Sonamura and Amarpur) were selected using simple random sampling. One Nagar Panchayat (Sabroom) was taken up at the request of the Government during Entry Conference. The details of the nine selected sampled ULBs are shown in **Appendix 2.2.3**.

### 2.2.5 Audit criteria

The criteria for evaluating the performance of SWM were derived mainly from:

#### Central Acts and Rules:

- The Environment (Protection) Act and Rules, 1986
- Water (Prevention and Control of Pollution) Act, 1974
- Manual on Municipal Solid Waste Management, 2000
- Municipal Solid Wastes (Management and Handling) Rules, 2000
- Manual on Municipal Solid Waste Management, 2016 issued by GoI in April 2016 and The Solid Waste (Management and Handling) Rules, 2016
- Performance parameters set out in Service Level Benchmarking (SLB) guidelines.
- Construction and Demolition Waste Management Rules, 2016
- Plastic Waste Management Rules, 2016
- Guidelines of Swachh Bharat Mission (Urban) 2017
- E-Waste Management Rules, 2016
- Manual for Common Municipal Solid Waste Management Facility (CMSWMF)
- Prevention of Cruelty to Animals (Slaughterhouse) Rules, 2001

#### State Acts and Rules:

- Tripura Municipal Act, 1994
- Tripura Municipal Solid Waste (Management and Handling) Cleanliness and Sanitation Rules, 2019
- Agartala Municipal Corporation Solid Waste Management Regulation, 2017

Instructions, guidelines, policies issued by Central Pollution Control Board, State Pollution Control Board, Government of India / State Government on solid waste management from time to time.

### 2.2.6 Audit findings

***Audit Objective 1: To assess whether “strategy and planning” of solid waste management in ULBs is commensurate with the solid wastes generated and concurrent with the prevailing legal framework.***

#### 2.2.6.1 Strategy and planning

The framework for administration and management of SWM in India is broadly divided into three tiers - Central, State and Local Government. Other stakeholders that play a crucial role are households, businesses, industries, informal sectors,

non-governmental organisations (NGOs), community-based organisations (CBOs), self-help groups (SHGs), *etc.* Involvement of all these stakeholders is necessary at several stages of SWM. The role and responsibilities of stakeholders involved in the process of SWM in urban areas are shown in **Appendix 2.2.4**.

#### **2.2.6.1(i) State Policy and strategy on integrated SWM**

Clause 11(a) (b) of SWM Rules, 2016 (notified on 8 April 2016) stipulated that the Secretary, UDD should prepare the State Policy, consistent with these rules, National Policy on SWM and National Urban Sanitation Policy of the MoUD, by April 2017.

Audit observed (April 2023) that the “Tripura Solid Waste Management Policy” was notified by the Government in October 2018. Examination of the policy revealed that the following issues were not indicated in the State Policy as envisaged in the National Policy:

- Role and responsibilities of the informal sector of waste pickers, waste collectors and recycling industry,
- Master plan of every city/ town in the State for setting up of solid waste processing and disposal facilities,
- Establishment of common regional sanitary land fill for a group of cities and towns falling within a distance of 50 km (or more) from the regional facility on a cost sharing basis,
- Capacity building of local bodies in managing solid waste, segregation and transportation or processing of such waste at source, and
- Starting of a scheme on registration of waste pickers and waste dealers.

Thus, the State Policy was not consistent with the National Policy on SWM and National Urban Sanitation Policy of the MoUD.

The Government replied (December 2023) that-

- The informal waste pickers are mostly seen in Agartala. These waste pickers sell waste to small localised kawariwallas, who intern sells the waste to big recyclers at Agartala.
- Due to acute financial constraints and non-availability of resource/ technical person at ULB level State Government decided to prepare a DPR for solid waste management centrally at State level.
- Setting up of sanitary landfill requires huge financial support.
- The Directorate had engaged several orientation workshops by inviting various Solid Waste Management Expert and Resource persons who are acknowledged by Ministry to explore low-cost solid waste management model. Additionally, several exposure visit and training sessions to different successful SWM implementing State and cities has been conducted.



However, the Government was silent about non-inclusion of the issues in the State Policy as pointed out by audit. Thus, integration of informal waste pickers, preparation of master plan of every city, establishment of common regional sanitary landfills, *etc.* were not ensured.

#### **2.2.6.1(ii) Municipal Solid Waste Management plan**

##### **2.2.6.1(ii)(a) Short-term and long-term action plan**

Manual on Municipal Solid Waste Management (MSWM), 2016 (Paras 1.4.5 and 1.4.6) emphasises that the ULBs are to prepare a detailed SWM plan with short-term (five years) and long-term (20-25 years) action plans apart from contingency plans. The short-term plan should lead to achievement of the long-term plan. Local authorities should ensure that short-term plans aligned with the long-term planning and implementation. As per para 5.4 *ibid*, contingency plans are to prepare for appropriate storage of waste, to tide over situations of non- performance of processing/ treatment/ disposal facilities.

Manual on MSWM, 2016 (Para 1.4.4.1) provides for constitution of a core team or advisory team (internal stakeholders) involving departments<sup>8</sup> concerned with SWM services for developing the SWM plan and involvement of the community (external stakeholders comprising households, informal sectors, NGOs, CBOs, SHGs, women's groups, secondary schools and college students, *etc.*), in SWM planning and implementation.

However, no such core team or advisory team involving internal/ external stakeholders was constituted in any of the sampled ULBs for developing the MSWM plan during 2017-23.

None of the sampled ULBs had prepared short-term, long-term and contingency plans during 2017-23 for adopting a systematic approach to SWM. In the absence of these plans, the objectives of municipal solid waste management to be achieved over specific planning horizons and the details of specific actions that need to be implemented could not be identified. In this regard, the following deficiencies were observed:

- The ULBs adopted population estimation/ per capita method to arrive at average waste generated by a specific class of generators without collecting samples continuously for a period of seven days at multiple representative locations within the jurisdiction of ULB during summer, winter and rainy seasons as envisaged in the Manual on MSWM, 2016. Thus, estimation of waste generation was unrealistic.

<sup>8</sup> (i) Commissioner or Chief Executive of the ULB (ii) Head of the SWM Department (iii) Environment Engineer in the SWM Department (iv) Head of the Town Planning Department (v) Head of Water Supply, Public Health or Sanitation and Sewerage Department (vi) Head of the Accounts Department, (vii) Ward level official in the SWM Department

- The ULBs did not ensure the financial viability of the MSWM system and its sustainability overall. The Government had to borrow loan from NABARD for construction of tertiary waste processing plants. Further, due to scarcity of funds, the sampled ULBs are lacking vehicles for transportation of waste as per requirements.
- The gap analysis of the information on heavy machineries/ vehicles (*e.g.* compactors, JCB, front loader, bob cat, cesspool, dumper placer, tipper truck/ auto, hand cart with six PVC bucket of 40 ltr. Capacity, *etc.*) for collection of any form of waste/ silt/ dust, *etc.* from households, commercial establishments, street sweepings, secondary storage bins, *etc.* was not done. As a result, the identification of key shortfalls in achieving the desired level of services remained unassessed.

The Government replied (August 2023) that a DPR on SWM was centrally prepared by the Directorate covering all ULBs. The scope of the DPR was limited to the availability of funds and allocation of the Ministry. The 15<sup>th</sup> FC grants and other schemes of Central and State Governments including Department of Development of North Eastern Region (DONER), Ministry of Jal Sakti, *etc.* had been revoked to obtain funds and none of them had turned out to financially support the needs of the State in this regard.

The Government, however, was silent on preparation of short term, long-term, contingencies plans and constitution of core team involving stakeholders in management of solid waste.

#### **2.2.6.1(ii)(b) Preparation of DPR for Solid Waste Management**

As per paragraph 7.2 and 7.3 of Swachh Bharat Mission (SBM) guidelines, ULBs were to prepare DPRs for Solid Waste Management (SWM) of their city in consultation with the State Government.

Audit noticed that the UDD prepared a DPR centrally for all ULBs instead of preparing for each respective ULBs. The following deficiencies were noticed in the DPR.

- The number of shops, commercial establishments, hotels, restaurants, banquet halls, large markets (vegetables, meat and fish), slums and other informal settlements, industries and their profile, health care establishments, slaughterhouses, land use plan, physical infrastructure, roads, storm waste management, sewage management, *etc.* was not included in the DPR as envisaged in para 5.2.3 of Manual on MSWM, 2016.
- Generation of solid waste from public buildings such as places of public worship, industrial buildings, community centres, *etc.* and existing quantity of unprocessed solid waste dumped in landfill sites in and around the city were not estimated in the DPR.

- Population estimation/ per capita method was adopted to arrive at average waste generated. Thus, the waste assessment did not capture and include temporal fluctuations (festivals/ functions like social, economic, religious, political, *etc.* during summer, winter, and rainy seasons) in generation of waste.

Besides, the following gap analysis was not done as envisaged in para 5.2.3 of Manual on MSWM, 2016:

- Manpower and vehicle requirement for door-to-door collection, street sweeping and drain cleaning;
- Sufficiency of secondary collection bins;
- Gaps in awareness among city residents and civic authorities; and
- Gaps in institutional structure.

Thus, the DPR prepared centrally by the Department was deficient in management of SWM in the ULBs. As a result, the assessment of generation of waste, capital and O&M expenses, *etc.* were unrealistic as discussed in **Paragraphs 2.2.6.1(vi) and 2.2.6.2(i).**

The Government admitted (December 2023) the fact of limited scope of DPR.

#### **2.2.6.1(iii) Service Level Benchmarks - Targets and achievement in sampled ULBs**

Ministry of Urban Development (MoUD) has set Service Level Benchmarks (SLBs) at the national level for service provision in four key sectors –water supply, sewerage, SWM and storm water management. Monitoring performance and improvement is envisaged as the goal of the SLB. MoUD defined a common minimum framework for monitoring and reporting on performance indicators, of which eight performance indicators pertained to SWM as detailed in **Appendix 2.2.5.**

Analysis of SLB declarations (2021-22) by eight<sup>9</sup> sampled ULBs in respect of these performance indicators (except efficiency in redressal of customer complaints) showed that extent of segregation, recovery of solid waste, scientific disposal, and cost recovery of solid waste of the sampled ULBs were significantly below the benchmarks.

There was wide variation of benchmarks especially in respect of extent of household coverage, segregation, recovery and scientific disposal of municipal solid waste, which is shown in the **Table 2.2.1.**

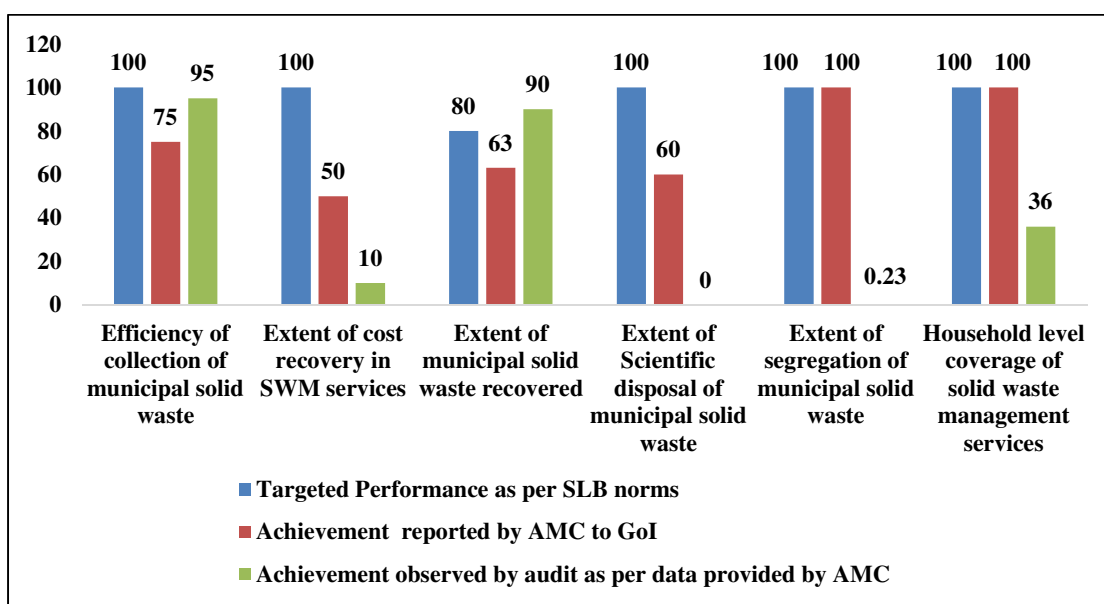
<sup>9</sup> Sonamura Nagar Panchayat has not prepared SLB

**Table 2.2.1: Average achievement of SLBs shown by the eight sampled ULBs and observed by Audit**

Performance indicator	Average achievement reported by the sampled ULBs to GoI	Average achievement observed by audit as per data provided by the ULBs
Household level coverage of SWM services through door-to-door collection of waste	89	62
Efficiency of collection of municipal solid waste	81	81
Extent of segregation of municipal solid waste	86	24
Extent of municipal solid waste recovered	52	33
Extent of Scientific disposal of municipal solid waste	39	0
Extent of cost recovery in SWM services	48	31

The status of SLB in respect Agartala Municipal Corporation (AMC) is shown in **Chart 2.2.2**.

**Chart 2.2.2: Comparison of achievements (in percentage) shown by the AMC in the SLB with status observed by audit as per data provided by AMC**



*Source: City solid waste action plan (CSWAP) and information furnished by the AMC*

The achievements (in percentage) shown by the eight sampled ULBs in the SLB and actual status as observed by audit is shown in **Appendix 2.2.6**.

The data on SLBs as reported by sampled ULBs and the data provided to audit did not match. However, the correctness of the achievements against benchmark declared by ULBs could not be ascertained as no documentary evidence/ records was available in support of their claims. Hence, SLBs reported by the ULBs were not dependable.

The Government stated (December 2023) that operationalisation of all the targeted waste treatment plants coupled with primary waste collection by women SHGs and

processing of solid waste in various segments (dry, wet, *etc.*) have already started changing scenario and is expected to meet all SLBs very shortly.

#### 2.2.6.1(iv) Information, Education and Communication activities

As per para 1.3 of Manual on MSWM, 2016, the ULBs should plan for an effective Information, Education and Communication (IEC) campaign to promote the concept of 3Rs to minimise waste generation.

As per para 1.4.5.13 *ibid*, the IEC<sup>10</sup> campaign should not only target households, shops, and commercial and institutional premises, but also all other stakeholders such as municipal officials, elected representatives, schools, NGOs, the informal sectors, media, *etc.* to ensure their participation in managing city waste by discharging their role effectively.

The status of various modes of communication used in sampled ULBs is given in **Table 2.2.2**.

**Table 2.2.2: Modes of communication used for IEC activities by the nine sampled ULBs during 2017-23**

Modes of communication used	Percentage (No.) of ULBs conducted the mode of communication used for IEC activities
Audio	44 (4)
Video	22 (2)
Mass communication	44 (4)
Wall Paintings	100 (9)
Schools	67 (6)
Hoardings	67 (6)
Street Jatras	56 (4)
Pamphlets	67 (6)

*Source: Information furnished by ULBs*

It may be seen from **Table 2.2.2** that the percentage of mode of communication adopted for IEC activities in Audio, video, mass communication, and street Jatras were less as compared to wall paintings, hoardings, pamphlets, *etc.* Besides, the following issues relating to IEC were not addressed:

- Domestic hazardous waste includes both toxic and bio-medical wastes. However, neither State level authorities nor ULB level authorities notified and publicised list of domestic hazardous wastes. Special wastes including domestic hazardous wastes can pose a substantial or potential threat to health and environment because of their constituents such as ignitability, reactivity, *etc.*
- e-waste consists of different components that are both hazardous and non-hazardous. Hence, e-waste should be segregated at source and should not be

<sup>10</sup> IEC activities as per paragraph 15(zg) of SWM Rules, 2016: (i) not to litter (ii) minimise generation of waste (iii) reuse the waste to extent possible (iv) practice segregation of waste into bio-degradable, non- biodegradable, sanitary waste and domestic hazardous waste (v) practice home composting, vermin composting and biogas generation or community participation (vi) wrap securely used sanitary waste (vii) storage of segregated waste in different bins. (viii) hand over segregated waste to waste pickers and (ix) pay monthly user fee or charges to waste collectors or local bodies for SWM.

mixed with solid waste. However, no specific IEC activity focused on e-waste segregation.

- As per para 1.4.5.13 of Manual on MSWM, 2016, an efficient waste management programme, regardless of the strategy, requires significant cooperation from waste generators and active community participation. The sampled ULBs except AMC, Amarpur MC and Sabroom NP, however, did not encourage community participation adequately.

The Government replied (August 2023) that the ULBs are performing massive campaigns with citizens through public awareness activities *i.e.* sports, rallies, stage drama, print media advertisement, wall paintings, sensitisation meeting held with school, clubs, *etc.* Besides, many walkathons were arranged with banners, flexes and placards depicting various Swachhta message *e.g.* banning of single use plastic bags, *etc.* which received a wide participation and appreciation from different sections of society. The Government further stated that total 160 women SHGs organised IEC activities to aware citizens to achieve 100 *per cent* door to door collection and ensure 100 *per cent* source segregation of waste.

The fact, remains, that despite massive awareness campaigns, restrictions on plastic carry bag usages, 100 *per cent* door to door collection and segregation of waste at source, non-littering of waste/ garbage on roadside/ street, could not be ensured during the period covered by audit. Thus, the behavioural change of the citizens did not improve to the desired extent.

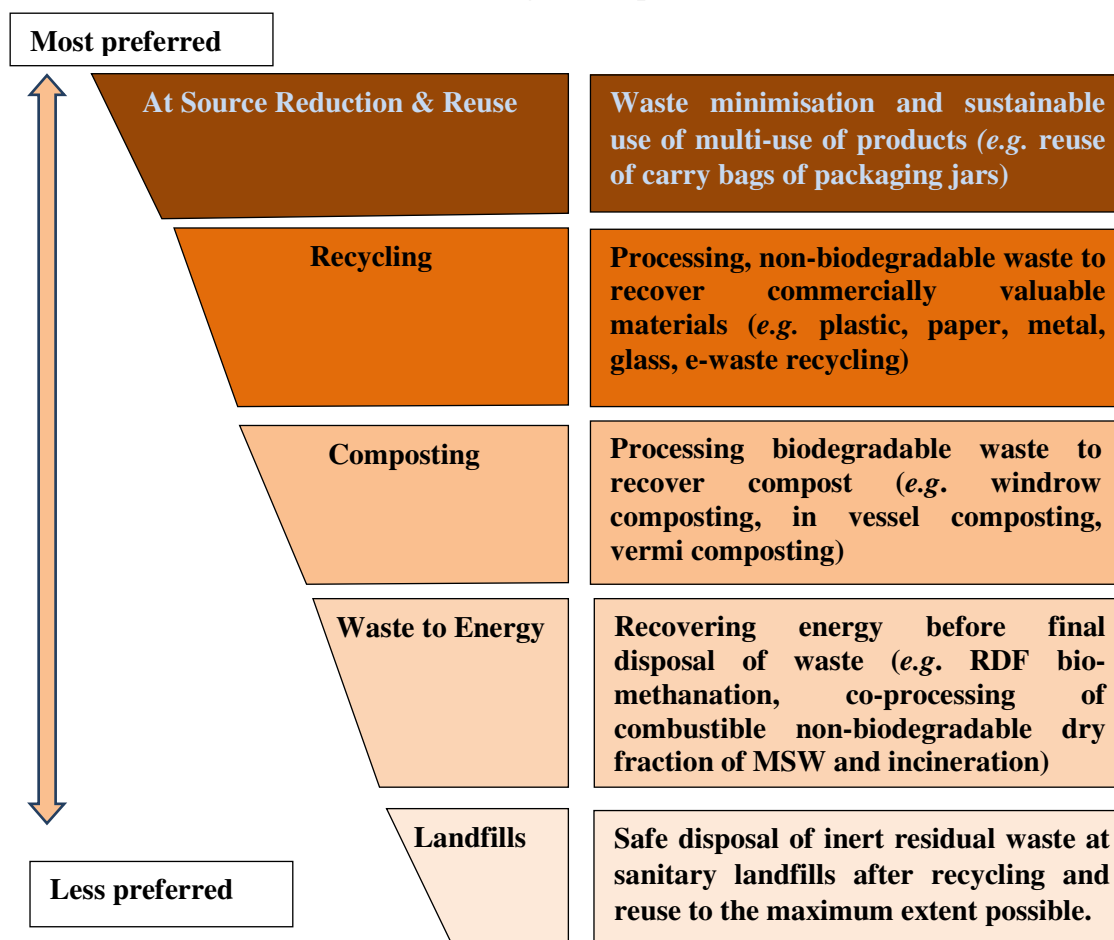
#### **2.2.6.1(v) Absence of efforts for waste minimisation**

Manual on MSWM, 2016 (para 2.1) prescribes a step-wise approach in order of environmental priority for different waste management options with prevention<sup>11</sup> being most preferred option and disposal the least preferred. It is closely linked to 3R approach, which helps to reduce quantity of waste, cost associated with its handling, and its environmental impacts. The Manual also stipulates that waste minimisation strategies require policy interventions at national, State, and local levels. ULBs were to play a pioneering role by reducing the amount of waste to be managed. Step-wise approach in order of environmental priority for different waste management options is shown in **Chart 2.2.3**.

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<sup>11</sup> Waste prevention known as source reduction which means using less material to get a job done. Waste prevention methods help create less waste before recycling.

**Chart 2.2.3: Step-wise approach in order of environmental priority for different waste management options**



Source: Manual on MSWM, 2016

As per information furnished by the UDD, out of 2,115.05 TPD of wastes generated during 2017-23, 799.38 TPD (38 *per cent*) were deposited at landfill/ dump sites without processing in all 20 ULBs.

In respect of the nine sampled ULBs during the period, out of 1,204.28 TPD of wastes, 347.88 TPD (29 *per cent*) were deposited at landfill/ dump sites without processing. It was observed that, as of March 2023, recycling of waste was done by Agartala Municipal Corporation (AMC) and composting of wastes was done in only two of the sampled ULBs<sup>12</sup>. The sampled ULBs had neither waste to energy/ incineration facilities nor sanitary landfills during the period covered by audit. Thus, 3R approach in minimising the amount of waste to be disposed were not followed adequately.

The Government replied (December 2023) that extensive awareness and raids on single use plastic, 3Rs of waste management, *i.e.* Reduce, Reuse & Recycle, supply of colour coded dustbins, *etc.* were done.

The fact remained that recycling and composting was being done by AMC only and Sabroom NP has started composting from July 2022. The other sampled ULBs have

<sup>12</sup> AMC and Sabroom NP



not done recycling and composting during the period covered by audit. Thus, the principles of adopting 3R approach in minimising the amount of waste to be disposed and reducing the public health and environmental risks were not adequately ensured.

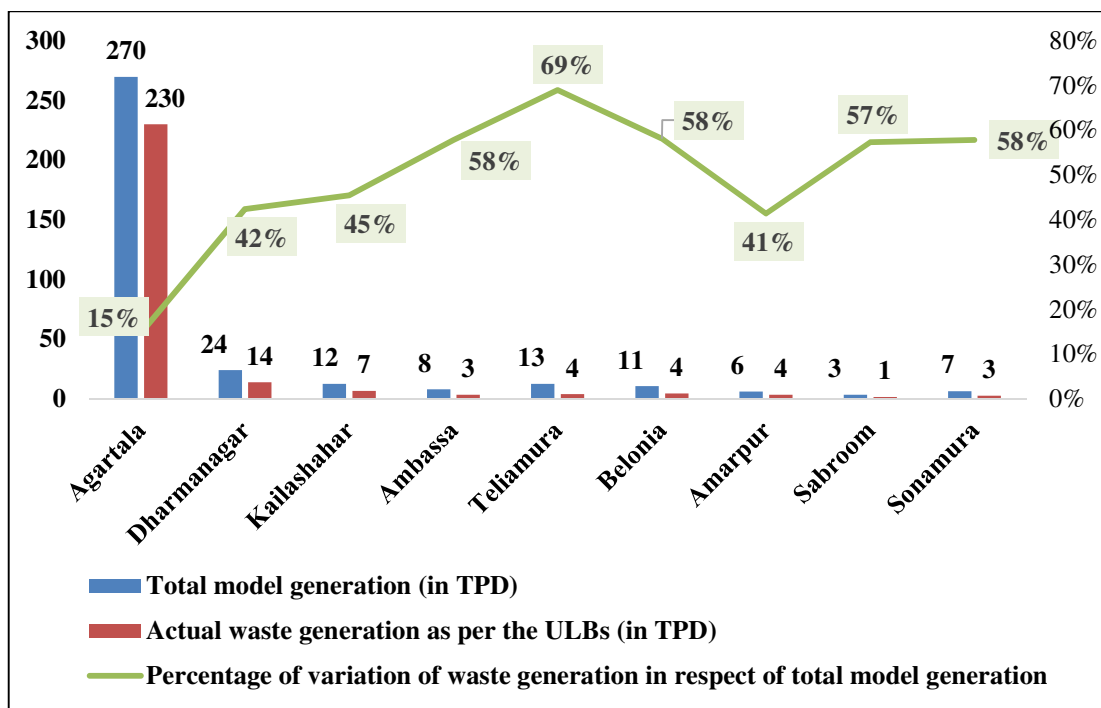
#### 2.2.6.1(vi) Assessment and generation of waste

A reliable assessment of different kinds of waste generated in the city limit is essential for planning and effective implementation of SWM. Para 3.3.6 of Manual on MSWM, 2000, stipulates that data on waste generation, weight and volume should be collected by each authority for application in its own area of operation.

Para 1.4.3.3.1 of Manual on MSWM, 2016 stipulated that for the purpose of long-term planning, average amount of waste disposed by a specific class of generators may be estimated only by averaging data from several samples. These samples are to be collected continuously for a period of seven days at multiple representative locations within jurisdiction of ULB, in each of three main seasons' viz., summer, winter and rainy seasons. Waste should be aggregated over seven-day period, weighed and averaged. These quantities could then be extrapolated to entire ULB, and per capita generation assessed.

It was observed (April 2023) that the ULBs adopted population estimation/ per capita method to arrive at average waste generation. It was found that there were wide variation (**Appendix 2.2.7**) in waste generation during 2021-22 between model waste generation as per the Manual and actual waste generation, which ranged from 15 per cent to 69 per cent as shown in the **Chart 2.2.4**.

**Chart 2.2.4: Variation of waste generation in the sampled ULBs**



Further, analysis of waste generation as projected in the DPR and actual waste generation by the sampled ULBs revealed that there was less generation of waste in



the ULBs as compared to the estimation provided in the DPR during 2021-22. The percentage of waste generation was less by 26 *per cent* (77.93 TPD) to 70 *per cent* (9.32 TPD) as shown in **Table 2.2.3**.

**Table 2.2.3: Showing less generation of waste by the sampled ULBs as compared to DPR during 2021-22**

Sl. No.	Name of ULB	Waste generation as per DPR (in TPD)	Actual waste generation as per ULBs (in TPD)	Difference (in TPD)	Percent of less generation of waste as compared to DPR
1	Agartala Municipal Corporation	299.85	221.92	77.93	26
2	Dharmanagar MC	26.33	9.87	16.46	63
3	Kailashahar MC	13.44	4.92	8.52	63
4	Ambassa MC	9.70	3.39	6.31	65
5	Teliamura MC	13.22	3.90	9.32	70
6	Belonia MC	12.15	4.49	7.66	63
7	Amarpur NP	6.82	3.55	3.27	48
8	Sabroom NP	4.12	1.48	2.64	64
9	Sonamura NP	7.22	2.77	4.45	62

*Source: DPR for Solid Waste Management in Tripura prepared by UDD and data furnished by ULBs*

It may be seen from the **Chart 2.2.4** and **Table 2.2.3** that, in absence of authentic estimation of waste, there was wide variation between the actual waste generation and the model waste generation which impacted proper implementation of SWM.

The Government stated (December 2023) that in the recent past all ULBs engaged a third party agency to carry out waste characterisation and estimation.

However, nothing was on record regarding collection of waste as samples for a period of seven days at multiple representative locations within jurisdiction of ULB, in each of three main seasons' viz., summer, winter and rainy seasons.

### Conclusion

None of the sampled ULBs had prepared short-term, long-term, and contingency plans during 2017-23 for adopting a systematic approach to SWM. In the absence of these plans, the objectives of municipal solid waste management to be achieved over specific planning horizons and the details of specific actions that need to be implemented were not highlighted. Despite massive awareness campaigns, use of banned plastic carry bags, non-coverage of 100 *per cent* door to door collection and non-segregation of waste at source, littering of waste/ garbage on roadside/ street were noticed. The principles of adopting 3R approach which helps to reduce quantity of waste, cost associated with its handling, and its environmental impacts were missing. There was wide variation between the actual waste generation and the model waste generation which impacted proper implementation of SWM in absence of authentic estimation of waste.

### Recommendations

- i. *The Government should ensure that the ULBs prepare short term plans aligned with the long-term planning and implementation apart from contingency plan.*

- ii. *Adoption of principles of 3R approach, which helps to reduce quantity of waste, cost associated with its handling, and its environmental impacts should be ensured.*

**Audit Objective 2:** *To assess whether municipal tasks associated with solid waste management including segregation, collection, storage, transportation, disposal and social inclusion of informal waste workers were effective, efficient and economical.*

### 2.2.6.2 Financial management

#### 2.2.6.2(i) Unrealistic assessment of requirement of funds

As per para 1.4.5.6.2 of Manual on MSWM 2016, Municipal Solid Waste Management (MSWM) services are sustainable only if they are financially viable on a stand-alone basis. Therefore, the assessment of financial viability is an important step in planning any SWM system.

Audit observed that the UDD prepared centrally a DPR for solid waste management in respect of all 20 ULBs for the period of 2020-25. A comparison between the assessment of financial requirements for 20 ULBs as per DPR and the actual expenditure incurred by nine sampled ULBs in the period of preceding five years is shown in **Table 2.2.4**.

**Table 2.2.4: Comparison between the assessment of financial requirements for 20 ULBs as per DPR and the actual expenditure incurred by nine sampled ULBs**

Financial requirement of capital cost and O&M cost for five years (during 2020-25) in 20 ULBs as per DPR (₹ in crore)		Capital expenditure and O&M expenditure on SWM for preceding five years (during 2018-23) in the nine sampled ULBs (₹ in crore)	
Capital	O&M cost	Capital	O&M expenditure
38.80	96.35	30.34	115.73

*Source: DPR prepared by UDD and Information furnished by ULBs*

It would be seen from the **Table 2.2.4** that the requirement of capital expenditure as per DPR in 20 ULBs was ₹ 38.80 crore and O&M expenditure was ₹ 96.35 crore for 2020-25 and the nine sampled ULBs incurred ₹ 30.34 crore towards capital expenditure and ₹ 115.73 crore on O&M during 2018-23.

Thus, the assessment of requirements of fund for 20 ULBs for 2020-25 was not realistic as compared to the expenditure incurred by the nine sampled ULBs during 2018-23, since trend of expenditure on preceding years was not taken into consideration in the DPR.

No reply was received from the Government (February 2024).

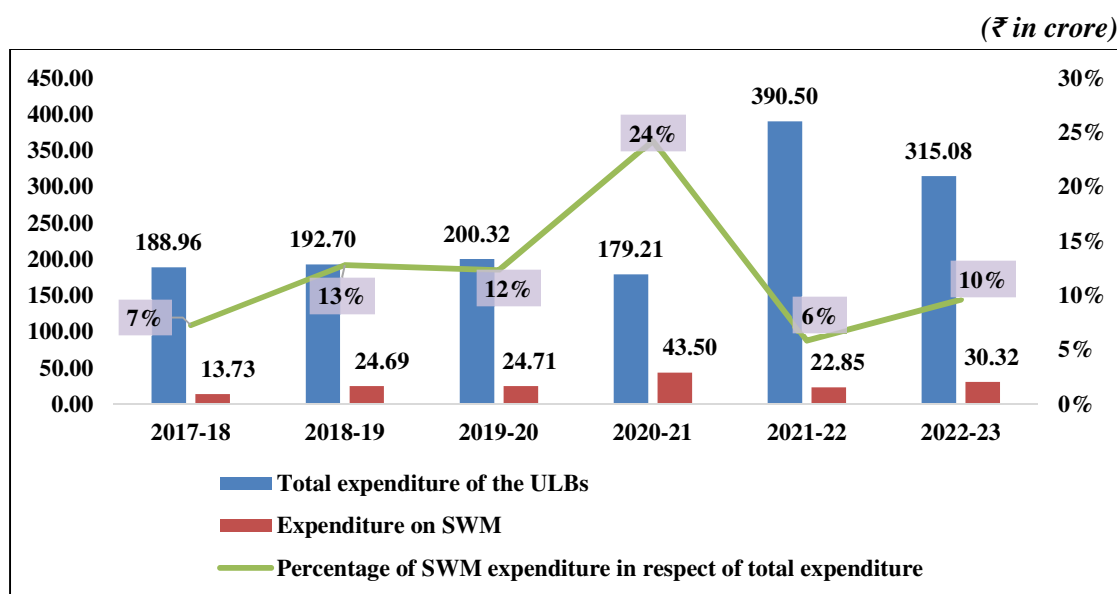
#### 2.2.6.2(ii) Fund availability and expenditure

As per Clause 15(x) of SWM Rules, 2016, ULBs are required to make adequate provisions of funds for capital investment as well as operation and maintenance of SWM services in annual budget.

Audit observed that eight<sup>13</sup> out of nine sampled ULBs had neither prepared annual budget nor made any provisions of funds for capital investment and O&M of SWM services during 2017-23. Although, the AMC prepared annual budgets, however, it did not make any provision for funds for capital investment and O&M for SWM. As a result, the actual requirement of funds for the purpose could not be analysed and ensured its availability. The expenditure on SWM were utilised from various Central Government grants<sup>14</sup> and State Government programme<sup>15</sup> as per requirement. The sampled ULBs executed works on SWM from SBM for construction of tertiary centres, segregation centres, procurement of SWM equipment, payment of wages to SHG members for door-to-door collection of garbage, cleaning of toilets, awareness generation activities on “Swachhata Hi Seva”, ban of single use plastic and plastic mukta bharat, *etc.* During 2017 to 2023, the sampled ULBs utilised ₹ 12.68 crore from SBM for SWM. But no amount was found to have been utilised by the sampled ULBs for SWM purposes from JNNURM and AMRUT.

The overall availability of funds and expenditure on SWM in the sampled ULBs for 2017-23 are given in **Chart 2.2.5**.

**Chart 2.2.5: Overall fund available vs expenditure on SWM for 2017-23 in the sampled ULBs**



*Source: Information furnished by ULBs*

It can be seen from **Chart 2.2.5** that the expenditure on SWM activities has decreased during 2021-22 and 2022-23 as compared to 2020-21 since no such capital investment was made by the ULBs. However, the overall expenditure has increased substantially during the period. The expenditure on SWM increased during 2020-21 due to construction of tertiary centres, procurement of tricycles, SHG toolkits, e-rickshaw, *etc.*

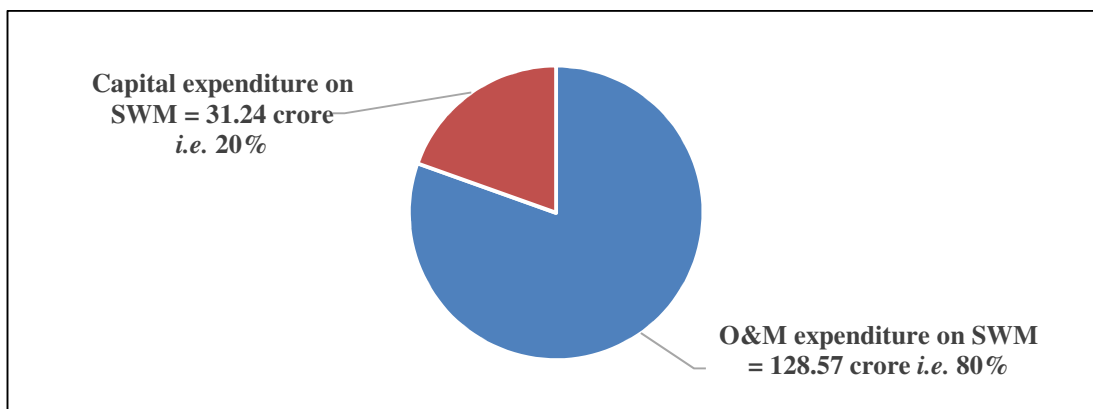
<sup>13</sup> Dharmanagar MC, Kailashahar MC, Ambassa MC, Teliamura MC, Belonia MC, Amarpur NP, Sonamura NP and Sabroom NP.

<sup>14</sup> Fourteenth Finance Commission (14th FC) grants, Fifteenth Finance Commission (15th FC) grants, Swachh Bharat Mission (SBM).

<sup>15</sup> Tripura Urban Employment Programme (TUEP) and own sources (Municipal Fund)

It was noticed that there was an unspent balance of ₹ 132.36 crore at the end of March 2023 in respect of nine sampled ULBs as detailed in **Appendix 2.2.8**. The capital expenditure and total expenditure on SWM in the sampled ULBs for 2017-23 are shown in **Chart 2.2.6**.

**Chart 2.2.6: Capital expenditure vs O&M expenditure on SWM for 2017-23 in the sampled ULBs**



*Source: Information furnished by ULBs*

It can be seen from **Chart 2.2.6** that:

- The percentage of capital expenditure in respect of total expenditure on SWM was 20 per cent during 2017-18 to 2022-23 in the sampled ULBs.
- The above indicates that the Government had not devised adequate strategies for creating the required capital investment for SWM.
- Resultantly, the issue of recycling of solid waste had not received due attention and ULBs did not utilise even the available fund ₹ 132.36 crore for creation of assets for SWM activities up to March 2023.

Further, it was observed that

The Government replied (August 2023) that the grants received from Ministry for Swachh Bharat Mission Urban (Phase- I) during 2014-2022 was ₹ 61.99 crore while the grants allocated for Swachh Bharat Mission 2.0 was ₹ 85.30 crore and added that the scope of SWM is vast and to properly implement the entire scope, a large financial support is required. The allocation of Ministry in this regard to Tripura is meagre and no additional financial support was received from the State Government during Phase - I.

However, the fact remains that the ULBs did not utilise the available fund of ₹ 132.36 crore towards SWM activities which remained unspent as of March 2023.

#### **2.2.6.2(iii) Levy and collection of user charges from the households**

As per Clause 15(f) of SWM Rules 2016, the ULBs shall prescribe from time to time user fee as deemed appropriate and collect the fee from the waste generators on its own or through authorised agency. The ULBs fixed rates of user charges to be collected from the households from the year 2019-20.

No demand of user charges was found on records in the sampled ULBs. However, as per information/ data<sup>16</sup> furnished by the sampled ULBs, audit calculated the demand of user charges for ₹ 37.41 crore for the year 2022-23 of which ₹ 1.25 crore (3.34 *per cent*) was collected by the ULBs as of March 2023. This indicated an irrecoverable loss of ₹ 36.16 crore due to non-levy and non-realisation of user fees due from all the households as detailed in **Appendix 2.2.9**.

Due to inefficient revenue collection, ULBs failed to collect ₹ 36.16 crore which could have been utilised for O&M and capital expenditure and also loan of ₹ 13.02 crore from NABARD (for construction of tertiary processing facilities) at the interest rate of 2.75 *per cent* per annum could have been avoided.

The Government replied (August 2023) that special attention would be given to collect user charges not only from households but also from all other commercial and government establishments to guard revenue loss. State had already notified user charge collection rates and ULBs had also notified their user charge collection rates. Measures like tagging register of ordinary resident (ROR), property tax, trade license, *etc.* would be adopted by ULBs to ensure collection of user charges. The Government also stated that the enforcement of user charges collection from all sources of waste generation was a tedious task which ULBs were trying to enforce by involving all stakeholders.

#### **2.2.6.2(iv) Non-levy of user charges for C&D waste from bulk generators**

As per Clause 4(5) of C&D Waste Management Rules, 2016, every waste generator shall pay relevant charges for collection, transportation, processing and disposal as notified by the authorities designated by the State Government.

Audit observed that except AMC, none of the sampled ULBs had notified prescribed rate, norms for collection of C&D waste from C&D waste generators<sup>17</sup>. AMC collected user charges of ₹ 27.86 lakh for C&D waste from C&D waste generators during 2018-23. Therefore, the eight sampled ULBs failed to collect user charges as of March 2023 which indicates that the ULBs were not pro-active in generation of their own revenue and were not stringent towards violators.

The Government replied (August 2023) that the ULBs were requested to adopt and notify "The Construction & Demolition Waste Management Policy, 2019" that was notified by State which prescribed rate, norms for collection of C&D waste from C&D waste generators.

#### **2.2.6.2(v) Non levy/ collection of user charges from railway authorities**

Provisions of SWM Rules, 2016 are also applicable to industrial townships, areas under the control of Indian Railways, airports, airbases, Ports and harbours, defence establishments, special economic zones, *etc.* As such, user fees should be collected from those authorities.

<sup>16</sup> No. of households, rate of user charges per households per month

<sup>17</sup> Owners, entrepreneurs, builders, contractors, individual, *etc.* are the bulk generators



Audit found that in two<sup>18</sup> sampled ULBs, areas under the control of Indian Railways were within the municipal urban limits. However, the waste generated within the railway premises were neither handed over to the ULBs nor the ULBs insisted the Railway Authority to hand over the waste and pay the user fee for waste generation from the Indian Railways as stipulated in SWM Rules. The Station Superintendent, Dharmanagar Railway Station stated (September 2023) that contractual labours collected wastes/ garbage from railway station premises and its' colony and dumped in a selected place for disposal.

Thus, the ULBs were sustaining loss of revenue for non-levy of user fees on the Railway Authorities.

The Government replied (August 2023) that the Indian Railways authorities would be communicated to hand over their solid waste in lieu of user charges.

#### 2.2.6.2(vi) Non collection of spot fines

As per Section 179 of Tripura Municipal Act, 1994 whoever deposits or throws or causes or permits to be deposited or thrown any solid wastes on any place in contravention of the provisions of this Act shall, subject to such rules and regulations as may be made in this behalf, be punishable with fine which shall not be less than five hundred rupees or more than five thousand rupees for each of such offences.

In exercise of the power conferred on UDD by Rule 6(24) and Rule 8.1 of the Tripura Municipal Solid Waste (Management and Handling) Cleanliness and Sanitation Rules, 2019, UDD notified (July 2019) the rates of penalties/ fines to be imposed by ULBs for violation of the rules as shown in **Appendix 2.2.10**.

Audit observed that none of the sampled ULBs had collected spot fines for littering from individual households, community-based organisations, market complexes, *etc.* who failed to comply with the provision of SWM Rules. **Photographs 2.2.1 to 2.2.3** show littering of wastes from individual households, market complexes, *etc.*

		
<p><b>Photograph 2.2.1: Littering of wastes near Abhaynagar</b></p>	<p><b>Photograph 2.2.2: Littering of wastes near Lake Chowmuhan bazar</b></p>	<p><b>Photograph 2.2.3: Littering of wastes near PAG Office</b></p>

<sup>18</sup> Agartala Municipal Corporation and Dharmanagar Municipal Council

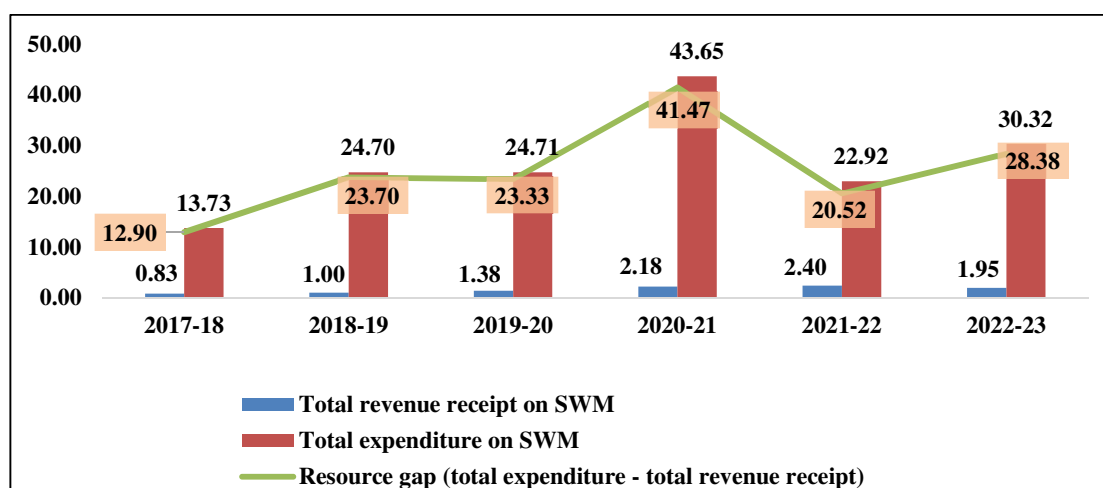
This indicates that the provisions of Tripura Municipal Act, 1994 and Tripura Municipal Solid Waste (Management and Handling) Cleanliness and Sanitation Rules, 2019 were not implemented properly to deal with the issue.

The Government replied (August 2023) that it had already notified user charge collection rates and ULBs had also notified their user charge collection rates. The Government further stated that measures like tagging ROR, property tax, trade license, *etc.* were being adopted by the ULBs to ensure collection of user charges. Discrete enforcement of user charges collection from all sources of waste generation was a tedious task which became more difficult due to non-involvement of elected representatives in enforcement. However, efforts to impose spot fines would be made.

#### 2.2.6.2(vii) Resource expenditure gap

The MSWM system will become financially viable/ sustainable if there are increases in collection of user charges, sales of recyclable material and compost. This will reduce the resource-expenditure gap. Hence, strict enforcement of levy and collection of user charges is essential to reduce resource-expenditure gap. However, the levy and collection of user charges from the households, user charges for C&D waste, sales of recyclable material and compost, *etc.* were found to be deficient in the sampled ULBs as discussed in preceding paragraphs. The impact thereof is the increase in the gap between generation of revenue and the expenditure in relation to SWM activities during 2017-23. The resource-expenditure gap increased from ₹ 12.90 crore (2017-18) to ₹ 28.38 crore (2022-23) in the sampled ULBs as shown in Chart 2.2.7.

**Chart 2.2.7: Revenue vs Expenditure gap related to SWM (₹ in crore) in the sampled ULBs**



Source: Information provided by ULBs

It can be seen from **Chart 2.2.7** that the expenditure on SWM increased significantly during 2020-21 as compared to previous years due to construction of tertiary centres, procurement of tricycles, SHG toolkits, plastic granulating machines, e-rickshaw, *etc.* However, revenue receipt on SWM had not increased correspondingly with increase of total expenditure during the last five years which was indicative of weak financial

management by the ULBs. This gap is being met out by ULBs from their own revenue (property tax, license fee, water tax, stall rent, *etc.*), grants from Central Finance Commission and Swachh Bharat Mission. However, property tax was revised in January 2016, which was based on Annual Property Value (APV). Water charges were revised in May 2014 from ₹ 30 to ₹ 40 in respect of domestic connection and ₹ 250 to ₹ 300 in respect of commercial connection.

**Table 2.2.5** shows total revenue collection and revenue from SWM charges of the sampled ULBs except Kailashahar Municipal Council<sup>19</sup> during 2018-19 to-2022-23.

**Table 2.2.5: Total revenue collection vs revenue from SWM charges during 2018-19 to 2022-23 in eight sampled ULBs**

Year	Total revenue collection (₹ in crore)	SWM charges (₹ in crore)	Percentage of SWM charges in respect of total revenue collection
2018-19	21.98	1.00	5
2019-20	28.02	1.36	5
2020-21	30.44	2.14	7
2021-22	34.23	2.35	7
2022-23	34.33	1.89	6
<b>Total</b>	<b>149</b>	<b>8.74</b>	<b>6</b>

*Source: Information furnished by ULBs*

It can be seen from **Table 2.2.5** that the total revenue collection such as property tax, license fee, water tax, stall rent, *etc.* in respect of the sampled ULBs was in increasing trend during 2018-19 to 2022-23 while the user charges for SWM did not increase substantially during the period. This indicated that due attention was not given by the ULBs to increasing the user charges.

No reply was received from the Government (February 2024).

### 2.2.6.3 Segregation of waste

For segregation of solid waste, SWM Rules, 2016 provide that ULBs should create public awareness through information, education and communication campaign and educate the waste generators to practice segregation of waste into bio-degradable, non-biodegradable (recyclable and combustible), sanitary waste and domestic hazardous wastes at source.

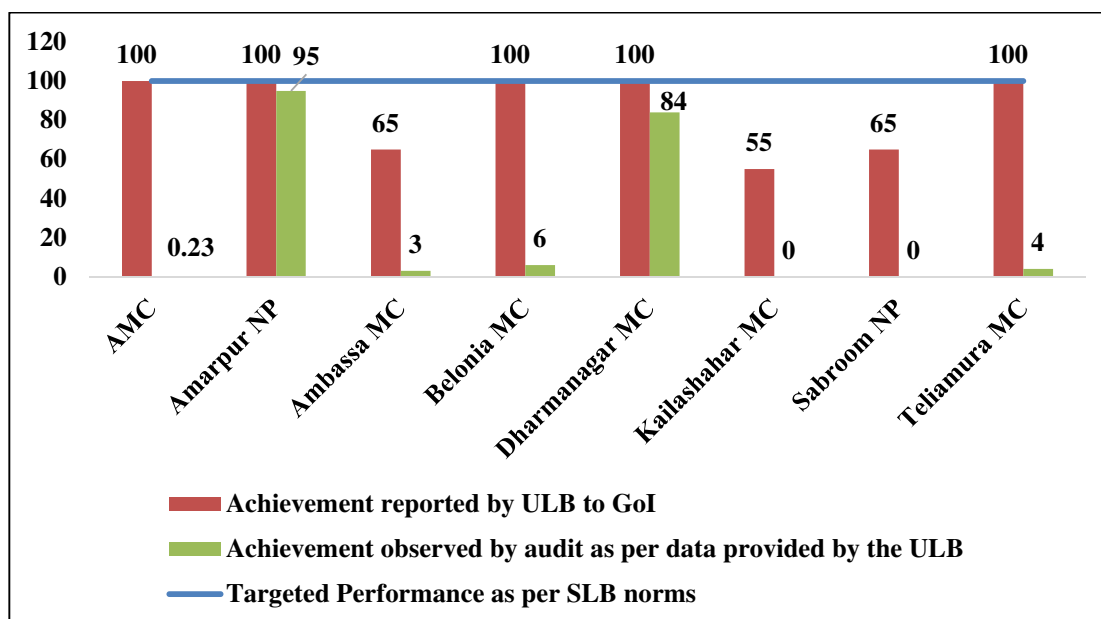
The eight sampled ULBs declared that they had achieved SLBs from 55 *per cent* to 100 *per cent* for segregation of waste during 2021-22. However, the data on SLB provided by ULBs revealed that the eight<sup>20</sup> sampled ULBs segregated waste from zero *per cent* to 95 *per cent* which is shown in **Chart 2.2.8**.

<sup>19</sup> Kailashahar Municipal Council did not furnish the information

<sup>20</sup> Sonamura Nagar Panchayat did not prepare SLB

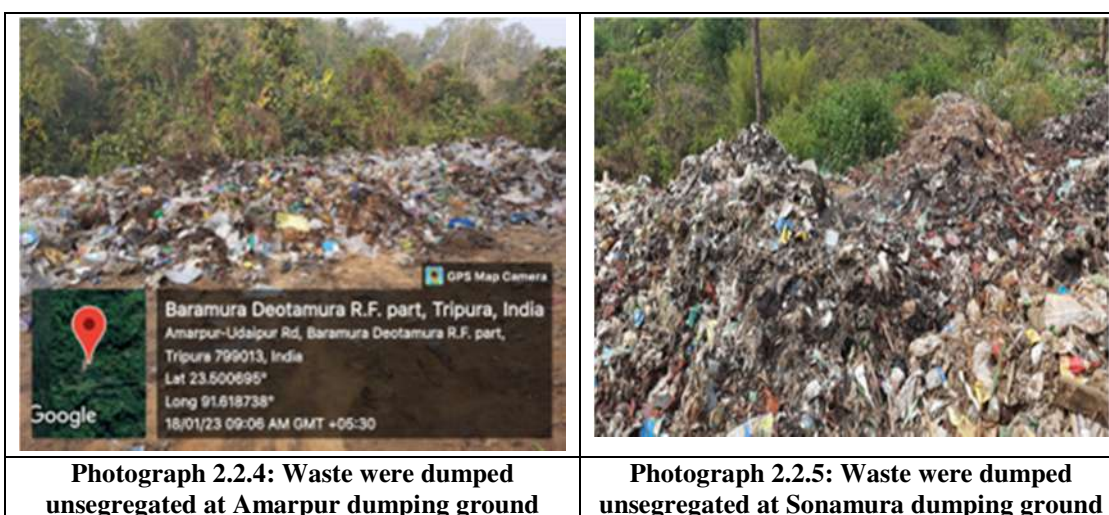


**Chart 2.2.8: Status of SLB on extent of segregation on municipal solid waste during 2021-22**



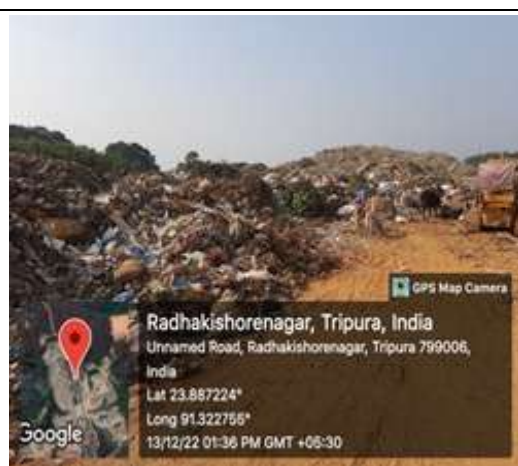
*Source: City solid waste action plan (CSWAP) of the sampled ULBs and information furnished by the ULBs*

Assessment of segregation of waste in the sampled ULBs revealed that wastes were dumped without segregation at dumping grounds under Amarpur Nagar Panchayat, Sonamura Nagar Panchayat, Ambassa Municipal Council and Agartala Municipal Corporation as shown in **Photographs 2.2.4 to 2.2.7**.





**Photograph 2.2.6: Waste were dumped unsegregated near Bhowliabosti under Ambassa Municipal Council**



**Photograph 2.2.7: Waste were dumped unsegregated at DC Nagar dumping ground under Agartala Municipal Corporation**

The issues with regard to segregation of waste is the sampled ULBs is discussed below.

### 2.2.6.3(i) Segregation of waste at source/ household level

Manual on MSWM, 2016 (para 2.2.1.2) stipulates that ULBs must accord highest priority for segregation of waste at source.

Further, Manual on MSWM, 2000 (paras 18.3 and 18.4) and 2016 (para 2.1.4) specify that one of the methodologies is providing incentives in the form of rewards/ grants/ subsidies to ensure proper segregation of waste at source.

It was, however, observed that out of nine sampled ULBs, segregation at source was not followed in four<sup>21</sup> ULBs and partially followed in five<sup>22</sup> ULBs. Further, even the domestic hazardous waste was getting dumped in landfills. Wastes are collected from households in mixed mode by primary collector and transferred to the secondary segregation centres. Thereafter, some dry wastes like plastic, bottle, cardboard, packing material, rubber, *etc.* partially segregated and waste from roadside, markets, hotels, restaurants, *etc.* transported to the open dumping grounds.

Audit did not notice any instances of incentive/ disincentive mechanism to promote segregation of waste in any of the sampled ULBs. This indicates the lack of initiative/ adequate measures on the part of the ULBs in promoting segregation of waste.

Thus, due importance to segregation of waste at source was not given by the ULBs during the period of audit.

The Government replied (August 2023) that primary collection from source of waste generation by involving Women SHG and allied equipment is being done by all ULBs. Basic waste segregation into dry & wet category is being enforced at the source and various IEC activities targeting waste segregation at source has already been carried out in large scale to aware citizens. The Government also stated

<sup>21</sup> Kailashahar MC, Ambassa MC, Teliamura MC and AMC

<sup>22</sup> Amarapur NP, Sabroom NP, Sonamura NP, Belonia MC and Dharmanagar MC

(December 2023) that the ULBs have been requested to device unique mechanism to incentivise citizens in case they handover proper segregated waste.

#### **2.2.6.3(ii) Non-issuance of bins**

According to Paragraph 7.10.6 of Guidelines for Swachh Bharat Mission (Urban), 2017, ULBs were advised to distribute two colour coded bins per household.

Audit observed that five sampled ULBs<sup>23</sup> distributed colour coded bins among 12,965 out of 27,114 households for segregation of waste at source and the bins were being used by the households. Other four sampled ULBs<sup>24</sup> did not distribute any bins for source segregation. As the colour bins were not given to the households of four sampled ULBs, segregation at source was absent in those ULBs although as per SLB, the ULBs are required to segregate 100 *per cent* at source.

Thus, highest priority was not accorded by the Government to segregate waste at source which would ensure that waste was less contaminated and could be efficiently collected and transported for further effective processing.

The Government replied (December 2023) that there was no earmarked fund from central assistance from the said item therefore only a fraction of the amount required has been placed to ULBs for the said activity from central grants under SBM-U. However, ULBs have been encouraged to carry out the same activity to fulfil the gap from their own revenue.

#### **2.2.6.3(iii) Non-segregation of domestic hazardous waste**

As per Clause 15(i)(j) of SWM Rules, 2016, ULBs are required to establish waste deposition centres for domestic hazardous<sup>25</sup> waste and give directions to waste generators to deposit domestic hazardous wastes at the centres for its safe disposal. Manual on MSWM, 2016 indicates different kinds of domestic hazardous waste. As domestic hazardous waste included both toxic and bio-medical wastes, it needs to be classified as per schedule II of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

Audit observed that both State and ULBs did not notify and publicise list of items classified as domestic hazardous waste to be segregated at source. Consequently, the quantity of domestic hazardous waste generated was not assessed and the contaminated mixed waste reached the open dumping ground or landfills. Sampled ULBs also did not establish separate waste deposition centres for domestic hazardous waste.

Audit found that in all the sampled ULBs, the un-segregated MSW which include domestic hazardous waste such as batteries, glass pieces, *etc.* were disposed in the landfills during the period covered under audit.

<sup>23</sup> Belonia MC, Dharmanagar MC, Amarpur NP, Sonamura NP and Sabroom NP

<sup>24</sup> Agartala Municipal Corporation, Kailashahar MC, Ambassa MC and Teliamura MC

<sup>25</sup> Household Hazardous Waste (HHW) is any unwanted household product labelled as flammable, toxic, corrosive, or reactive. The most common products include aerosols, anti-freeze, asbestos, fertilizers, motor oil, paint supplies, photo chemicals, poisons, and solvents, *etc.*



It was seen that waste had hazardous wastes such as broken bottles made of glass, brake fluid, diesel fuel, *etc.* as shown in **Photographs 2.2.8** and **2.2.9**.



Thus, the possibility of seeping underground and contaminating the ground water apart from air and soil pollution could not be ruled out.

The Government stated (December 2023) that the exclusive list of domestic hazardous waste is under preparation by TSPCB and admitted the fact for not having deposition centres for hazardous waste and added that to address the same in all ULBs, a lot of funds is required which is yet to be decided upon.

#### 2.2.6.3(iv) Non-segregation of sanitary waste

As per clause 4 (1)(b) of SWM Rules, 2016, every waste generator shall wrap securely the used sanitary waste like diapers, sanitary pads, *etc.* in the pouches provided by the manufacturers or brand owners of these products or in a suitable wrapping material as instructed by the local authorities and shall place the same in the bin meant for dry waste or non- bio-degradable waste.

Audit observed (May 2023) that none of the sampled ULBs emphasised segregation and disposal of sanitary waste which are not collected separately as required under SWM Manual, 2016.

Due to non-segregation of sanitary waste, possibility of causing long term deterioration of water and soil quality, pathogens<sup>26</sup> in the environment, *etc.* cannot be ruled out.

The Government replied (December 2023) that in a similar manner as for the case of domestic hazardous waste, sanitary wastes are segregated at waste processing plants of ULBs.

The fact remains that no efforts were made to separate sanitary waste from other waste at source.

<sup>26</sup> A pathogen is any organism that causes disease. Viruses, bacteria, fungi, and parasites are all examples of pathogens.

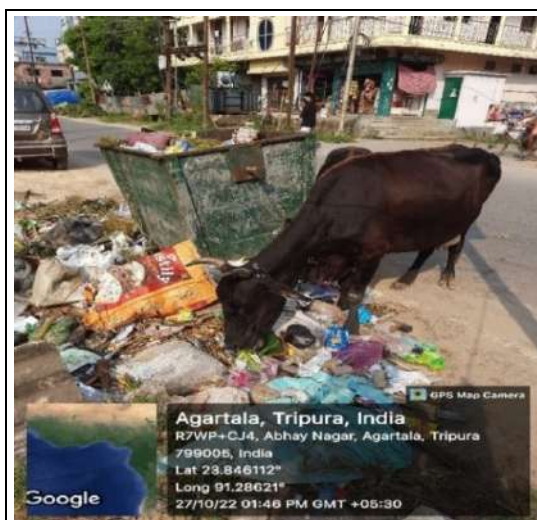
### 2.2.6.4 Storage facilities

#### 2.2.6.4(i) Inadequate storage facilities

Clause 3 of Schedule II of MSW (Management & Handling) Rules, 2000 stipulates that the municipal authorities shall establish and maintain storage facilities for solid waste in such a manner that unhygienic and insanitary conditions were not created. Further, the storage facility was to be established by considering quantities of waste generation in a given area and the population density placed in an area that is accessible to users; waste stored are not exposed to open atmosphere and bins for storage of bio-degradable wastes shall be painted green, white for storage of recyclable wastes and black for storage of other wastes. As per Schedule-II (Clause 4) of the above Rules, the storage facilities set up by the municipal authorities shall be daily attended for clearing of wastes. The bins or containers wherever placed shall be cleaned before they start overflowing.

The sampled ULBs had provided green open containers on roadsides. During field inspection of nine ULBs, it was observed (May-June 2023) that none of the ULBs placed different coloured containers at one particular place. Due to non-provision of adequate number of secondary storages, people deposited garbage on the roadside. The open-air temporary storage bins created insanitary conditions, besides emanating unhealthy odor in the surroundings.

Further, it was seen that the containers overflowed with solid waste and were scattered on the roadside as shown in the **Photographs 2.2.10 and 2.2.11**.



**Photograph 2.2.10: Overflow of dustbins at Abhaynagar under AMC**



**Photograph 2.2.11: Garbage deposited at roadside under Battala Flyover (Pillar No. 39) under AMC**

There were no adequate containers/ bins with required storage, nor the wastes cleaned regularly during 2017-23 leading to unhygienic and insanitary condition, bad smell, contamination of the environment for the nearby residents which is indicative of lack of required initiative on the part of ULBs and the Department for providing need-based storage bins and regular cleaning of waste.

The Government replied (December 2023) that door to door waste collection across all 334 wards involving women SHG are in place. Citizens are requested through IEC activity to hand over waste to SHG instead of littering public places. Placing of bins in large quantity is not pragmatic as citizens becomes reluctant to handover waste to women SHG, thus, resulting in non- generation of user charge. To procure large number of bins shall involve huge financial requirement.

The fact remains that waste was not collected from all the households and waste was accumulated on the road sides as evidenced in the above photographs. Further, reluctance of citizens to handover waste to women SHG was indicative of lack of awareness of the citizens.

#### **2.2.6.4(ii) Non-setting up of material recovery facilities**

As per Clause 15 (h) of SWM Rules, 2016, the local authorities shall set up material recovery facilities (MRF) for sorting of recyclable materials.

As per status and timelines prescribed in Tripura Solid Waste Management Policy, 2018, the MRF should be established and completed by December 2018. Audit observed (May 2023) that except AMC, no other sampled ULBs set up MRF for sorting of recyclable materials to enable authorised waste pickers and waste collectors to separate recyclables from the waste for processing.

Thus, non-availability of MRF resulted in failure to recover the recyclables and convert waste into new materials and objects.

The Government replied (December 2023) that the tertiary waste treatment plant was targeted to treat both dry and wet streams of waste and thus shall cater to the purpose of material recovery facility. Agartala Municipal Corporation has functional MRF in PPP mode. On the other hand, the 13 registered recyclers in Agartala have their own MRFs which are frequently procuring wastes from our ULBs and are dependent on them. Therefore, setting up of separate standalone material recovery facility may not be reasonable.

The fact remains that the Tripura Solid Waste Management Policy, 2018, envisaged to establish and complete MRF by December 2018. Moreover, MRF facilitates to recycling the waste which in turn the ULBs will have a scope to earn revenue.

#### **2.2.6.5 Collection of waste**

Paras 10.3 and 10.4 of Manual on MSWM, 2000, state that ULBs shall arrange for the collection of domestic, trade and institutional, food/ biodegradable waste, recyclable waste material/ non-biodegradable waste besides domestic hazardous/ toxic waste from doorstep or community bins or waste deposition centres specially established for the purposes. A waste collection system is therefore necessary to ensure that waste stored at source is collected regularly and it is not disposed of on the streets, drains, water bodies, *etc.*

The following deficiencies were noticed in the sampled ULBs for collection of waste.

**2.2.6.5(i) Street sweeping and cleaning on daily basis**

Para 2.4.2 of Manual on MSWM, 2016 stipulates that it is necessary to have a well-planned, time-bound daily system for street sweeping including adequate staff and equipment. Street sweepers were instructed to report daily for duty at designated locations and such locations should have provisions for storing street sweeping equipment.

It was seen in the nine sampled ULBs that out of 882 km. of roads, ULBs did not carry out street sweeping of 664 km. (75 per cent) on daily basis during 2022-23 as shown in **Table 2.2.6**.

**Table 2.2.6: Statement showing street sweeping in nine sampled ULBs on daily basis during 2022-23**

Name of ULB	No. of wards	Total road distance in the ULB (in km.)	Daily coverage of road sweeping (in km.)	Percentage of coverage
AMC	51	501	138	28
Dharmanagar MC	25	165	11	7
Kailashahar MC	17	32	18	56
Ambassa MC	15	10	5	50
Teliamura MC	15	10	5	50
Belonia MC	17	22	15	70
Amarpur NP	13	33	5	15
Sabroom NP	9	52	15	29
Sonamura NP	13	57	5	9
<b>Total</b>	<b>175</b>	<b>882</b>	<b>218</b>	<b>25</b>

*Source: Information furnished by ULBs*

It may be seen from the **Table 2.2.6** that the sampled ULBs covered the daily sweeping of 218 km. out of 882 km. (25 per cent) during 2022-23. Thus, short coverage of sweeping resulted in accumulation of garbage on the roads and consequent environmental pollution in and around the roads. Further, the ULBs did not ensure planning, time-bound daily system for street sweeping covering the entire streets. The ULBs attributed the deficiencies to shortage of equipment and manpower. The ULBs requested the UDD to provide vehicles which have not been provided as yet.

The Government replied (December 2023) that sweeping and cleaning of all major roads including the back lanes are being done on daily basis under Agartala Municipal Corporation. For remaining ULBs, cleaning of roads is being done by manual taskforce and limited machineries. All major roads are cleaned daily while the back lanes and other connecting roads are cleaned intermittently as and when required.

The fact remained that the roads apart from major roads were not cleaned regularly.

**2.2.6.5(ii) Non integration of informal waste collectors in waste management**

As per Clause 15(c) of SWM Rules, 2016, the State Government requires to provide broad guidelines regarding integration of waste pickers or informal waste collectors with SWM system. It is the duty of the ULBs to establish system to recognise organisations of informal waste collectors and establish a system to facilitate their participation in SWM including door-to-door collection. As per status and timelines



prescribed in Tripura Solid Waste Management Policy, 2018, the ULBs should establish a system for recognising informal waste pickers and collectors and their integration with authorised waste pickers and collectors by December 2018.

However, the sampled ULBs have not yet established the system to recognise informal waste pickers/ collectors to facilitate their participation in SWM along with staff of ULBs and 86 SHGs in the sampled ULBs.

The Government replied (December 2023) that the informal waste pickers are mostly seen in Agartala, and 13 number of recyclers are registered at Agartala and efforts are being taken to empanel them to the newly constructed Tertiary Waste Treatment Plant for effective segregation and inclusion of informal sector into the waste management scenario.

#### 2.2.6.5(iii) Personal Protection Equipment

As per Clause 15 (zd) of SWM Rules, 2016, ULBs shall ensure that operator of a facility provides personal protection equipment (PPE) including uniform, hand gloves, raincoats, appropriate footwear and masks to all workers handling solid waste and same are used by workforce.

The sampled ULBs provided fluorescent jackets, hand gloves, masks, raincoats, footwear, *etc.* to the labourers/ workers and SHGs during 2019 to 2023 for collection of waste from the households and bins. Audit observed (May 2023) that despite providing PPE, the waste handlers hardly used the same. Non-utilisation of PPE is risky and may lead to serious health hazards.

Thus, there was absence of adequate awareness about the health risk associated in non-use of the PPE and inadequate monitoring on the part of ULBs/ Department for non-use of PPE in handling solid waste by the waste handlers.

**Photograph 2.2.12** shows non-wearing of PPE during waste handling.



**Photograph 2.2.12: Garbage collection staff under AMC without protective equipment**

The Government replied (December 2023) that Personal Protection Equipment & safety toolkits are being given to all frontlines Safai Karmacharis on regular basis as and when required.



However, Government was silent on non-use of PPE in handling solid waste by the waste handlers.

#### 2.2.6.5(iv) Non-operation and maintenance of screening of solid waste

As per instruction of the National Green Tribunal (NGT) (January 2019), all States and Union Territories may ensure that all drains are tapped with appropriate measures (wire nets, *etc.*) and no solid waste or plastic waste is allowed to reach river, lake, water bodies, ponds, *etc.*

It was, however, observed that huge quantity of solid waste and plastic waste kept on the river side and plastic was floating on the river as shown in the **Photographs 2.2.13 and 2.2.14.**



**Photograph 2.2.13: Garbage deposited near Howrah River near Battala under AMC**



**Photograph 2.2.14: Garbage floating in Kathakhal river near Abhoynagar bridge under AMC**

Due to not taking up appropriate measure such as tapping of drains with wired nets, *etc.* solid waste or plastic waste reached to the river which got polluted and became unusable by the public.

The Government replied (December 2023) that a combination of bio-remediation of drains and Sewage Treatment Plants (STPs) are targeted to cover most of the waste water generation of all ULBs. These projects are either in tendering stage or initial work have started and upon completion of these projects the overall scenario shall change permanently.

### 2.2.6.6 Transportation of waste

Transportation plays a vital role in SWM services. Depending on the local conditions and location of landfill site, ULBs use different types of vehicles such as pushcarts, auto tippers, tractors, tipper trucks, and light commercial vehicles, *etc.* for collection and transportation of waste.

#### 2.2.6.6(i) Shortage of vehicles for door-to-door collection

The State Solid Waste Management Policy, 2018 envisaged use of auto tippers, pushcarts and tricycles for door-to-door collection of solid waste. The normative standards prescribed under the policy for door-to-door waste collection is given below:

- i. one auto tipper is required for 1,000 households.
- ii. one pushcart is required for 160 households.
- iii. one tricycle is required for 240 households.

The status of availability of auto tippers, pushcarts, and tricycles in the sampled ULBs is given in **Table 2.2.7**.

**Table 2.2.7: Status of availability of auto tippers, pushcarts and tricycles in the sampled ULBs as of March 2023**

Mode of transportation	Category of ULB	No. of vehicles required as per normative standards	No. of vehicles available	Shortage	Percentage of shortage
Auto tipper	AMC	136	53	83	61
	MCs	38	14	24	63
	NPs	8	2	6	75
Pushcart	AMC	851	182	669	79
	MCs	232	134	98	42
Tricycle	AMC	568	84	484	85
	MCs	155	60	95	61

*Source: Information furnished by ULBs*

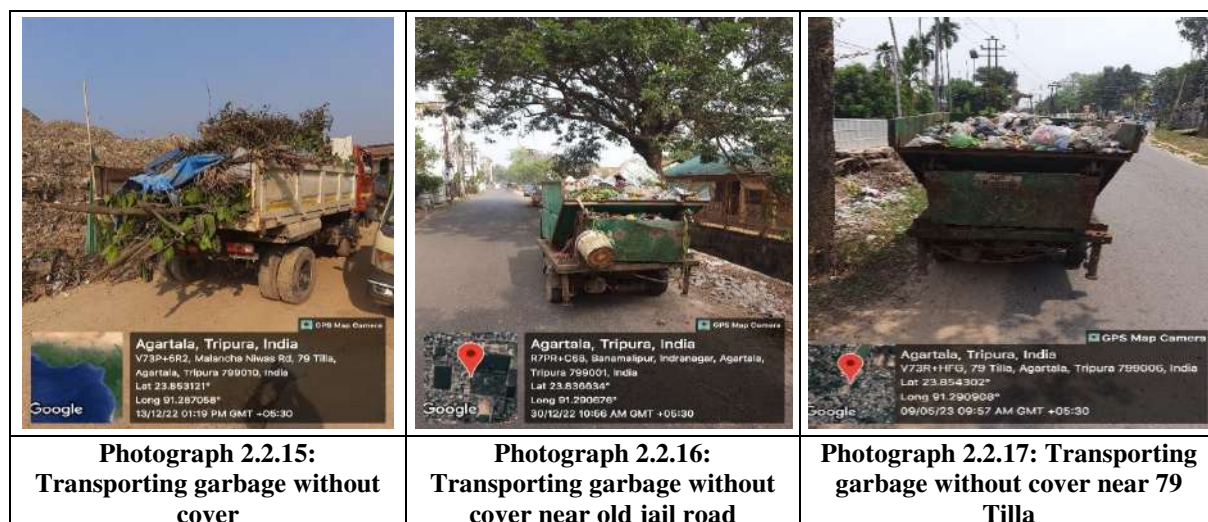
There was an acute shortage of auto tippers, pushcarts, and tricycles in the ULBs. Shortage of vehicles up to 85 *per cent* is indicative of ineffectiveness and inefficiency in collection and transportation of municipal solid waste.

The Government while admitting the fact stated (December 2023) that the total financial requirement for procuring SWM vehicles are huge and there is no fund source for the same in 19 ULBs except Agartala MC. AMC has the support of ADB loan, JnNURM and other source for procurement of SWM vehicles. The remaining 19 ULBs have been requested to purchase the same from the other schemes/ 15<sup>th</sup> FC/ own source as per requirements.

#### 2.2.6.6(ii) Transportation of solid waste in open vehicles

Clause 4 of Schedule II of MSW (Management and Handling) Rules, 2000 envisages that vehicles used for transportation of wastes shall be covered. Waste should not be visible to public, nor exposed to open environment preventing their scattering.

Audit noticed (December 2022-May 2023) that vehicles used for solid waste transportation in AMC were not covered as shown in **Photographs 2.2.15 to 2.2.17**.



Thus, the transported waste was visible and exposed to an open environment. These uncovered vehicles emanated odor during transportation and scattered the waste causing inconvenience to public besides defeating the very purpose of hygienic transfer of solid waste from one place to other.

The Mechanical Division of AMC is responsible for management of solid waste including transportation of waste and monitoring of vehicles in AMC area. But no monitoring was found done by the Division during 2017-23 leading to unhygienic transfer of solid waste from one place to another.

The Government replied (August 2023) that the covered and compartmentalised waste collection vehicles such as Ambikapur style tricycles and battery-operated e-rickshaw had been procured and distributed to the ULBs to address the issue.

However, details of procurement, distribution and utilisation of the vehicles were not furnished in Audit.

#### **2.2.6.6(iii) Use of transportation vehicles without authorisation**

As per Section 39, 55 and 56 of Motor Vehicle (MV) Act, 1988, a transport vehicle shall not be deemed to be validly registered for the purpose of Section 39 of MV Act, 1988, unless it carries a certificate of fitness issued by the prescribed authority to the effect that the vehicle complies with all the requirements of Act and Rules made there under. The ULBs were to obtain the fitness certificate from the Regional Transport Officers (RTOs) concerned.

Audit noticed (May-June 2023) that in nine sampled ULBs, the vehicles used for SWM activities did not have valid fitness, insurance and registration as detailed below;

- 175 out of 184 vehicles (95 *per cent*) have no valid fitness certificates,
- 178 vehicles have no valid insurance, and

- 118 vehicles were neither registered with the Regional Transport Offices (RTO) of the State nor from other States.

The above deficiencies highlighted the absence of internal control mechanism within the Department.

The Government while admitting the fact stated (December 2023) that all ULBs shall be requested to comply with MV Act 1988.

#### **2.2.6.6(iv) Non-monitoring of transportation vehicles through GPS**

Transportation of solid waste from source of generation to the authorised destination is important to ensure its proper disposal. SWM Manual, 2016 stipulates that communication technologies such as Global Positioning System (GPS), Geographic Information System (GIS) are to be integrated as part of monitoring of SWM system. A GPS can be synchronised with the GIS to monitor and track waste transportation vehicles and identify any irregularities in waste movement (Clause 2.3.12.1 of Manual on MSWM, 2016).

Further, as per Clause 1.3 and 6.1.1 of Manual on MSWM, 2016, Management Information System (MIS) should be set up to record and monitor all information or data on MSWM and is the best way to ensure achievement of target through a computerised MIS and should be linked to the Geographic Information System (GIS) to show real-time spatial information such as movement of vehicle, secondary collection, bin pick up and transportation to processing and disposal sites can also be linked to GIS system.

Audit observed (December 2022-April 2023) that vehicles were not provided with GPS. Though MIS was developed by the ULBs under Swachh Bharat Mission scheme, but it was not integrated with GIS and General Packet Radio Service (GPRS) indicating deficiency in proper monitoring of movement of vehicles, secondary collection, bin pick up and transportation to processing and disposal of waste.

The Government replied (December 2023) that Agartala Smart city has developed an Integrated Command Control Centre (ICCC) where there is provisions to track a vehicle using GIS and General Packet Radio Service (GPRS). Agartala shall implement the same as per available scope and financial support in due course of time. Setting up of vehicle tracking system, procurement of necessary hardwires and setting up a monitoring unit for individual ULBs is a big financially inclusive task.

The reply is not acceptable as lack of finances cannot be reasons for not discharging statutory duties as opined by the Supreme Court in the case of Municipal Council, Ratlam vs. Shri Vardhan and others (1980).

#### **2.2.6.7 Processing of Municipal Solid Waste**

Treatment and processing of segregated waste streams not only reduces operational costs but also increases the efficiency of the process.

As per information furnished by the UDD, the details of solid waste generated, collected, and processed in the State and nine sampled ULBs for the period 2017-23 are given in **Table 2.2.8** and **Table 2.2.9** respectively.



**Table 2.2.8: Details of solid waste generated by all 20 ULBs in Tripura during 2017-23**  
(in TPD)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Waste generated	433.20	445.72	411.32	333.90	332.90	333.10	2290.14
Collected	372.50	389.46	380.80	317.69	321.50	333.10	2115.05
Uncollected	60.70	56.26	30.52	12.40	11.40	0.00	171.28
Processed	148.40	150.10	253.60	214.00	220.28	333.10	1319.48
Waste to landfill	224.10	239.36	127.20	107.50	101.22	0.00	799.38
Percentage of processing	40	39	67	67	69	100	62

*Source: Data furnished by the UDD and Annual Report on SWM by CPCB, Delhi*

The data provided by the Department regarding assessment of quantity of solid waste generation lacks credibility because the Department has shown same quantity of waste generated, collected, and processed during 2022-23 and the percentage of processing was shown as 100 *per cent* for all ULBs in the State and no waste was transported to landfill. But it is noticed from the information furnished by nine sampled ULBs to audit that 159.43 TPD of waste was sent to landfills during 2022-23 as given in **Table 2.2.9**.

**Table 2.2.9: Details of solid waste generated by nine sampled ULBs during 2017-23**  
(in TPD)

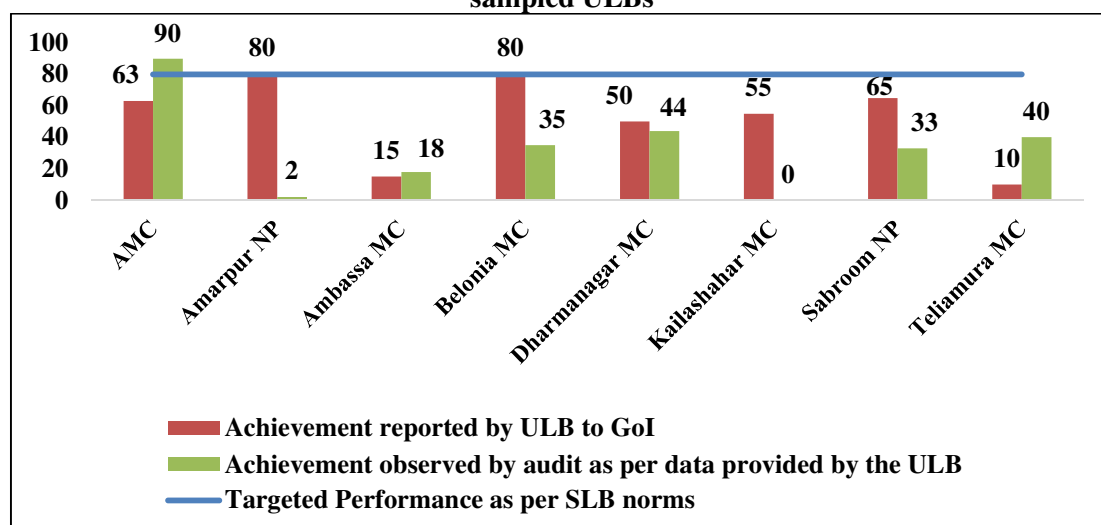
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Waste generated	183.37	206.79	216.35	233.71	256.28	210.11	1306.61
Collected	164.29	187.22	196.92	214.9	238.93	202.02	1204.28
Uncollected	19.08	19.57	19.43	18.81	17.35	8.10	102.34
Processed	129.52	150.19	151.54	174.54	203.32	42.59	851.70
Waste to landfill	34.77	37.03	45.38	40.36	35.62	159.43	352.59
Percentage of processing	79	80	77	81	85	21	71

*Source: Information furnished by ULBs*

Nine sampled ULBs had shown that 159.43 TPD of waste was sent to landfills during 2022-23 which was not consistent with the overall position of 20 ULBs during the year.

The processing facility for producing compost in AMC became non-functional from 2016 due to termination of the private agency engaged for the purpose. The construction of tertiary waste processing centres in eight sampled ULBs was taken up between November 2020 and June 2021 out of which five have been completed and three centres are in progress. Except Sabroom Nagar Panchayat, no completed waste processing centre has started processing as of March 2023. Therefore, 71 *per cent* processing of solid waste as shown by the sampled ULBs during 2017-23 remained doubtful in audit due to wrong reporting by the Department as well as the sampled ULBs and dubious model of assessing quantity of solid waste generated.

The sampled ULBs declared that they had achieved SLBs (2021-22) from 10 *per cent* to 80 *per cent* for recovery of solid waste, but Audit observed that in actual zero *per cent* to 60 *per cent* recovery of solid waste was done, which is shown in **Chart 2.2.9**.

**Chart 2.2.9: Status of SLB (in percentage) on extent of municipal solid waste recovery in sampled ULBs**

*Source: City solid waste action plan (CSWAP) of the sampled ULBs and information furnished by the ULBs*

The Government replied (December 2023) that total solid waste generation in 20 ULBs is 333.1 TPD and 16 tertiary waste treatment plants were being constructed. Additionally, 85 secondary waste sorting & segregation centre in 20 ULBs are functional.

However, Government was silent on inflated data of waste processing shown by the Department and the nine sampled ULBs.

#### 2.2.6.8 Disposal of solid waste

Schedule II (6) of the MSW (Management and Handling) Rules, 2000 provides that land filling of mixed waste shall be avoided unless the same is found unsuitable for waste processing and the landfill sites shall meet the specifications as given in Schedule-III of MSW Rules.

As per clause 1.2.3 of Manual on MSWM, 2016, decentralised system of SWM reduces the cost incurred for the collection, transportation, and disposal of waste by the ULBs.

The sampled ULBs declared that they had achieved SLBs (2021-22) from 10 *per cent* to 80 *per cent* for the extent of scientific disposal of solid waste, but Audit observed that in actual there was zero *per cent* scientific disposal of solid waste in all the ULBs as there was no sanitary landfill in the sampled ULBs. The details are shown in the **Table 2.2.10**.

**Table 2.2.10: Status of SLB on extent of scientific disposal of solid waste in the sampled ULBs**  
(in per cent)

Name of ULB	Targeted Performance as per SLB norms	Achievement reported by ULB to GoI	Actual status as observed by audit
Agartala Municipal Corporation	100	60	0
Amarpur NP	100	100	0
Ambassa MC	100	0	0
Belonia MC	100	100	0
Dharmanagar MC	100	55	0
Kailashahar MC	100	0	0
Sabroom NP	100	0	0
Teliamura MC	100	0	0

*Source: City solid waste action plan (CSWAP) of the sampled ULBs, information furnished by the ULBs and physical inspection by audit*

Audit observed in the sampled ULBs that the landfill sites received mixed waste in violation of the above Rules.

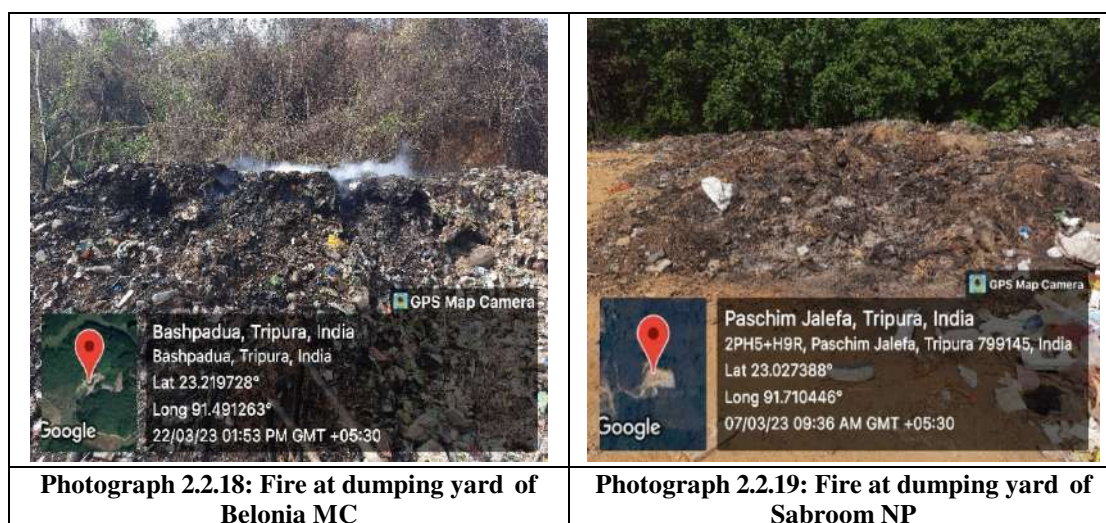
The following deficiencies were noticed in the sampled ULBs for disposal of waste.

#### 2.2.6.8(i) Incineration of Municipal solid waste at landfills

Schedule II (1) (vii) of MSW (Management and Handling) Rules, 2000 envisages that waste garbage, dry leaves should not be burnt. Necessary precautions should be taken to reduce nuisance of odour, flies, rodents, birds menace and fire hazard by the municipal authorities.

The Government of Tripura issued notification (May 2017) to impose ban/prohibition on open burning of waste on lands, including landfill sites by any person including local body, any organisation, *etc.* in the whole State in compliance with the NGT order. Any person or body responsible for burning of waste, shall be liable to pay environmental compensation of ₹ 5,000 in case of simple burning, while ₹ 25,000 in case of bulk wastes burning.

It was observed that solid waste was burnt at landfills in Belonia Municipal Council and Sabroom Nagar Panchayat as evidenced from **Photographs 2.2.18** and **2.2.19**:



Audit noticed that the ULBs had not made any provisions for treatment of fire management at landfill sites. Burning of solid waste was not only a violation of MSW

Rules and but was also fraught with severe environmental and health hazards. No precautionary measures were found to be taken by the ULBs for such hazard. Further, no action was initiated by the ULBs to impose penalty for such burning incidence.

The Government replied (August 2023) that the dumpsite of Sabroom NP had already been remediated and the work order for remediation of dumpsite of Belonia MC had been issued and work would be commenced shortly.

However, the Government remained silent on the issue of burning of waste at landfills.

#### 2.2.6.8(ii) Capping layer of earth covering waste and leachate treatment

As per Schedule 1 (Clauses ii and iii of C) of SWM Rules, 2016, wastes shall be covered immediately or at the end of each working day with minimum 10 cm of soil, inert debris or construction material. Prior to monsoon season, an intermediate cover of 40-65 cm thickness of soil should be placed on landfill with proper compaction and grading to prevent infiltration during monsoon.

Audit observed (March 2023) in sampled ULBs that no such capping layer of earth covering was made during 2017-23 over waste neither daily nor prior to monsoon season to avoid erosion of leachates at landfills sites. Audit found that the dumping ground of DC Nagar under AMC, the collected waste remained dumped in the dumpsite and became like mountain of MSW with four big heaps of waste. As the dumpsite gets old, it poses a threat to public health, and it damages the environment due to leachate formation as can be seen in **Photographs 2.2.20 and 2.2.21**.



The Government replied (December 2023) that it has adopted 3-tier zero landfill approach therefore earth covering waste and leachate treatment shall not be required further.

The fact remained that huge wastes were dumped in the dumping grounds of the sampled ULBs, and leachates formation was noticed in the DC Nagar dumping yard under AMC.



### 2.2.6.9 Management of Plastic Waste, E-Waste, Construction & Demolition Waste and other Waste

#### 2.2.6.9(i) Plastic Waste Management

Single Use Plastics referred to as disposable plastics (use and throw items), are commonly used for plastic packaging and include items intended to be used only once before they are thrown away or recycled. These include, among other items, carry bags, food packaging, bottles, straws, containers, cups, and cutlery.

Plastic waste, especially littering of single use plastic, poses severe environmental problems, moreover, there is frequent water logging of different areas due to blockage of drains and canals by plastic waste.

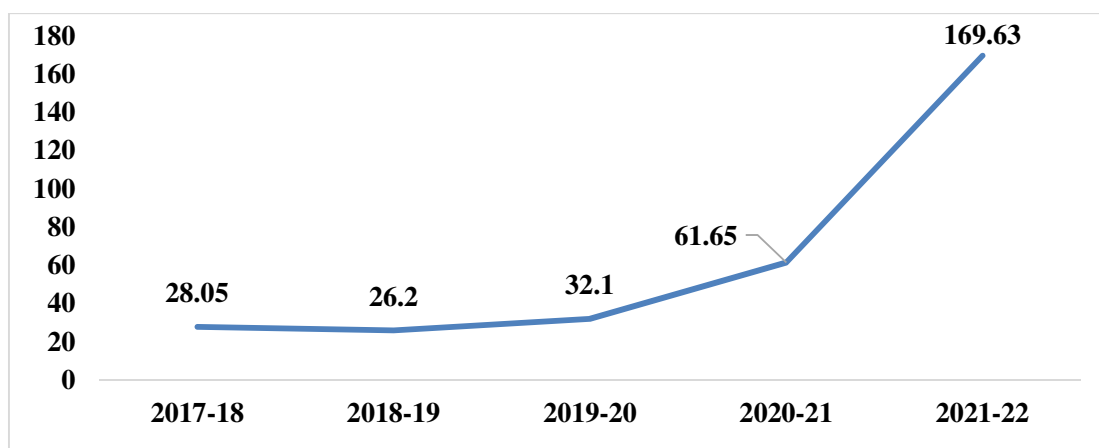
Ministry of Environment, Forest and Climate Change, GoI notified (February 2011) the Plastic Waste Management (Management and Handling) Rules, 2011 (PWM Rules, 2011). It was replaced by the Plastic Waste Management Rules, 2016 (PWM Rules, 2016) notified (March 2016) by GoI. These rules should apply to every waste generator, local body, manufacturer, importer and producer.

As per information furnished (May 2023) by the TSPCB, 317.63 tons of plastic waste was generated and the same quantity of waste *i.e.* 317.63 tons of plastic waste was collected and processed by the ULBs during 2017-22.

Audit observed that there was no collection and segregation of plastic waste in Amabassa MC, Kailashahar MC, Belonia MC and Amarpur NP during 2018-22.

The generation of plastic waste (in TPA) during 2017-18 to 2021-22 in all the ULBs is shown in **Chart 2.2.10**.

**Chart 2.2.10: Generation of plastic waste (in TPA) during 2017-18 to 2021-22**



It can be seen from **Chart 2.2.10** that the generation of plastic waste was in increasing trend from 2017-18 to 2021-22. This indicates that the PWM rules were not enforced properly by the ULBs.

The Government stated (December 2023) that communication to handover plastic waste to PWD has been issued to all ULBs.

But the Government was silent on generation of plastic in large scale.

### 2.2.6.9(i)(a) Use of banned plastic

As per Clause 4(b) of PWM Rules, 2016, no vendor should use plastic carry bags or products made of recycled plastic and such bags should not be used for storing, carrying, dispensing or packaging ready to eat or drink food stuff.

Government of Tripura notified (March 2015) ban on manufacture, supply, sale and usage of plastic carry bags, banners, buntings, flex, plastic flags, plastic plates, cups, plastic spoons, cling films and plastic sheets made of thermocol and plastic.

MoEF&CC, GoI issued (August 2021) notification regarding ban on the manufacture, use, sale, import and handling of Single Use Plastic (SUP) items from 1 July 2022.

Audit observed (May 2023) that plastic carry bags or containers were being used for packing food stuffs, vegetables, *etc.* It indicates that PWM Rules were not being enforced fully resulting in availability of banned plastics in the markets for carrying materials other than garbage as shown in **Photograph 2.2.22**.



**Photograph 2.2.22: Use of plastic carry bags in markets**

Despite imposing ban by the State and the GoI, single use plastic carry bags, flex, plastic spoons, *etc.* were being sold and used in the markets due to laxity in enforcement of ban as well as PWM Rules. This indicates that the Government was not serious in implementing the PWM Rules.

The Government replied (August 2023) that frequent raids were being conducted by the ULBs and not only SUP items were being ceased but also fines were being imposed on violators. ULBs were encouraging citizens and shopkeepers to adopt the habit of alternate SUP items.

The fact, however, remains that the eight sampled ULBs had not conducted frequent and regular raids during 2018-19 to 2022-23. Dharmanagar MC, Ambassa MC, Amarpur and Belonia MC did not conduct any raid during 2018-19 to 2021-22. Similarly, Teliamura MC, Kailashahar MC and Sabroom NP did not conduct any raid during 2022-23. No raid was conducted by Sonamura NP during 2018-19 and 2020-21. AMC did not furnish any information regarding conduct of raid.

**2.2.6.9(i)(b) Non-use of plastic of alternative users**

Clause 5(b) of PWM Rules, 2016 stipulates that the municipal authorities/ local bodies should encourage use of plastic waste (preferably the plastic waste which cannot be further recycled) for road construction as per Indian Roads Congress (IRC) guidelines or energy recovery or waste to oil, *etc.* IRC has also issued guidelines for use of waste plastic in hot bituminous mixes in wearing course (IRC-SP-98-2013) for road construction works as plastic waste have great potential for use in bituminous construction.

Audit observed that none of the sampled ULBs adopted use of plastic waste in formation of roads/ energy recovery/ waste to oil, *etc.* However, the Smart City Mission, Agartala had constructed around 0.68 km bituminous with plastic road from Boy's Bodhjung School to Women's College during 2021-22. But Audit did not come across any instance that seized plastic and plastic waste were being transmitted by ULBs to the State Public Works Department (PWD) or any such organisations for usage in laying roads indicating lack of initiation by ULBs.

The Government replied (August 2023) that communication had been issued to all ULBs to handover plastic waste to the State PWD.

**2.2.6.9(i)(c) Alternative of Single Use Plastic**

In compliance of NGT order, the Science, Technology & Environment Department, Government of Tripura has prepared (June 2022) an action plan for implementation of PWM Rules, 2016 in the State. The action plan for alternative of SUP is shown in **Appendix 2.2.11**. The Science, Technology & Environment Department will look after the entire mission of phasing out of the SUP as nodal department in terms of policy making, monitoring of implementation, explore the scope or develop new technology which will provide adequate alternatives and to popularise them among the entrepreneurs. As per the action plan, ULBs should identify at least one SHG and train it to start manufacturing alternative items and promote alternatives of SUP in various markets, shopping malls, rail stations, bus stations, *etc.* The UDD has been designated as nodal department for implementation of action plan in urban areas.

The sampled ULBs stated (May 2023) that the SHG groups were identified and encouraged/ motivated for production of alternatives items. But no such alternative of SUP has been produced by any SHG.

Thus, alternative of SUP as proposed in the action plan has not yet been implemented by the UDD in urban areas despite availability of funds of ₹ 132.36 crore in the sampled ULBs as of March 2023.

The Government replied (December 2023) that Dharmanagar is producing cloth and paper bags in markets recently and the remaining ULBs are requested to replicate the same.

**2.2.6.9(i)(d) Ingestion of plastic by cattle/ pigs**

As per Schedule II (1) (viii) of MSW (Management and Handling) Rules, 2000, stray animals should not be allowed to move around waste storage facilities or at any other place in the city or town and should be managed in accordance with the State laws.

Further, as per Schedule I (B)(i) & (iii) to MSW (Management and Handling) Rules, 2016, landfill site shall be fenced or hedged and provided with proper gate to monitor incoming vehicles, to prevent entry of unauthorised persons and stray animals. The landfill site should have inspection facilities, weigh bridge facility, fire protection equipment, *etc.*

Audit noticed that there was no fencing around the dumping yard/ landfills, nor any inspection facility, weighbridge facility, fire protection equipment, *etc.* in the sampled ULBs. Stray animals/ cattle/ pigs were seen feeding at solid waste dumping yard/ landfills and found pulling out or scattering/ consuming food waste that was packed in plastic bags creating untidy and unhygienic surroundings apart from consuming plastic as may be seen in **Photographs 2.2.23 and 2.2.24.**



**Photograph 2.2.23: Stray animals feeding plastic waste at DC Nagar dumping yard under AMC**



**Photograph 2.2.24: Stray animals feeding plastic waste at dumping yard of Belonia MC**

During field inspection, one cattle owner stated<sup>27</sup> that four cattle died due to consumption of food waste packed in plastic bags in open dumping ground under Belonia Municipal Council. The dumping ground is located adjacent to a habitation of three families. During interview, a lady inhabitant stated that due to bad odour and flies they were residing in unhealthy atmosphere and facing difficulties even in taking food.

The Animal Resource Development Department informed (May 2023) audit that surgeries of 10 cases of ingestion of plastic by stray animals/ cattle were conducted during 2017-20, all the 10 animals had died.

The Government replied (August 2023) that all identified legacy dumpsites were being remediated and solid waste generated by each ULB would be treated in their

<sup>27</sup> <https://bit.ly/3RN7R5C>



solid waste processing facilities which were either already operationalised or under construction. Further, a mechanism to tackle littering in public places was in place, the notified byelaws had the provision to impose fine on violators for littering public place. However, enforcement of the same was facing extensive resistance from various sections of the society including the elected bodies. Once enforcement takes its force the above issue can be addressed efficiently.

But the Government did not mention about the construction of fencing around the dumping yard/ landfills, inspection facility, weighbridge facility, fire protection equipment, *etc.*

#### **2.2.6.9(ii) E-waste Management**

E-waste (Management & Handling) Rules were notified in 2011 and came into force with effect from 1 May 2012. This was replaced by E-waste Management Rules, 2016 which came into effect from 1 October 2016. These rules are applicable to every producer, consumer/ bulk consumer, collection centre, dismantler and recycler of e-waste involved in manufacture, sale, and purchase and processing of electrical and electronic equipment or components specified in **Schedule-I** of E-waste Management Rules, 2016 including their components, consumables, parts and spares which make product operational.

##### **2.2.6.9(ii)(a) Non-handling of e-waste**

Schedule IV of E-waste Management Rules, 2016 stipulates the responsibilities of municipal authorities/ local bodies as

- to ensure that e-waste if found to be mixed with MSW is properly segregated, collected and channelised to authorised dismantler or recycler; and
- to ensure that e-waste pertaining to orphan products is collected and channelised to authorised dismantler or recycler.

As per information furnished (May 2023) by the TSPCB, 49.04 TPA of e-waste was generated and the same quantity of waste *i.e.* 49.04 TPA of e-waste was collected and processed by the ULBs during 2018-22.

Audit observed (April 2023) that none of the sampled ULBs handled e-waste during 2017-23. No e-waste was handed over separately by the households to waste collectors in any of the sampled ULBs. The waste collectors also did not insist/ direct the households regarding segregation and separate collection of e-waste. ULBs did not collect and channel e-waste to authorised dismantlers/ recyclers. Since e-waste was not handed over separately by the households these were getting mixed with municipal solid waste.

However, analysis of data furnished by TSPCB revealed that the two private authorised<sup>28</sup> e-waste agencies collected and transmitted the e-waste to outside the State for recycling after procuring from different offices and shops. The sampled

<sup>28</sup> (1) M/s Green Partners, Agartala (2) Karo Shamvav Pvt. Ltd.

ULBs had not made any assessment for generation of e-waste. Hence, the data provided by TSPCB for generation, collection, and segregation of e-waste by the ULBs was not authentic in absence of assessment and non-handling of e-waste. Therefore, the ULBs had a little role in collection and segregation of e-waste indicating non-compliance of E-Waste Management Rules.

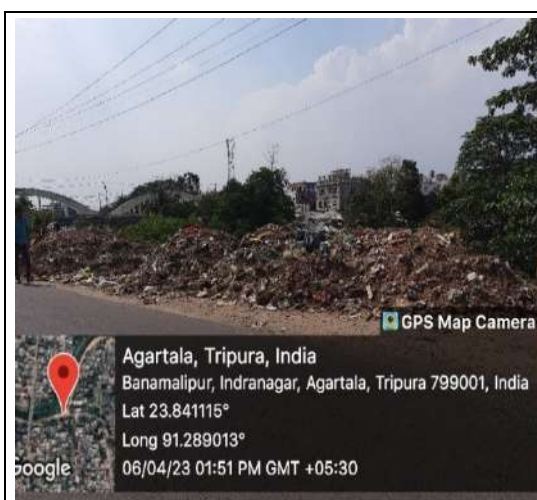
The Government replied (August 2023) that though a part of the e-waste had already been recycled by the ULBs but still there are other options to explore in the said field. ULBs and Government offices would now be requested to empanel authorised agencies to take away the e-waste generated in the offices and extend support to recycle other private and public e-waste being generated in ULBs' jurisdiction.

The fact remained that the no e-waste was handled by the sampled ULBs as of March 2023.

### 2.2.6.9(iii) Management of Construction and Demolition (C&D) Waste

Clause 4.6 of Manual on MSWM, 2000 stipulates that C&D waste, being inert in nature does not create chemical or biochemical pollution. Hence, maximum effort should be made to reuse and recycle them. It was only in 2016 that separate rules viz., Construction and Demolition Waste Management Rules, 2016 for Management of C&D waste was notified by GoI. In the meantime, GoI issued (January 2021) guidelines for strategic management of C&D waste.

As per information furnished (May 2023) by the TSPCB, 2,314 tonne of C&D waste was generated by the ULBs during 2018-22. The C&D waste generated was not recycled or reused since ULBs are yet to establish C&D waste processing facilities/plants. The TSPCB informed (May 2023) audit that the ULBs were dumping the inert C&D waste in low lying areas for land development. But low-lying areas were not specified by the TSPCB, and huge quantity of C&D waste were seen dumped on roadsides specially in AMC areas creating environmental hazards as can be seen in **Photographs 2.2.25 and 2.2.26.**



**Photograph 2.2.25: C&D waste deposit site near Abhaynagar bridge under AMC**



**Photograph 2.2.26: C&D waste deposit site near Katakhal river behind Pragati school under AMC**



The Government replied (August 2023) that due to financial crunch and non-availability of private players, the C&D plant could not be set up.

#### **2.2.6.9(iii)(a) State Policy for Construction and Demolition Waste**

As per Clause 9 (1) of C&D Waste Management Rules 2016, Secretary in charge of the Department shall prepare their policy document with respect to management of C&D waste in accordance with provisions of rules within one year from date of notification of rule *i.e.*, from February 2017.

The Government of Tripura, UDD had notified a State Policy for C&D Waste Management in December 2019 *i.e.* after a lapse of two and half years of the notification of rules by the GoI. As per the policy, the ULBs were to prepare plans and procedures for management of C&D waste within their jurisdictions.

But no action plan was prepared by the sampled ULBs even after lapse of three years the C&D waste was not processed for reuse. Reasons for non-development of action plans were not on records.

The Government replied (August 2023) that as per the request of Ministry of Housing & Urban Affairs (MoHUA) and Central Public Health & Environmental Engineering Organisation an action plan for setting up a C&D Waste Management plant for all ULBs centrally at Agartala had been prepared and submitted to MoHUA for approval.

#### **2.2.6.9(iii)(b) Non-use of C&D Waste for construction works**

Clause 11 of C&D Waste Management Rules, 2016 stipulates that Bureau of Indian Standards (BIS) and Indian Roads Congress (IRC) shall be responsible for preparation of code of practices and standards for use of recycled materials and products of construction and demolition waste in respect of construction activities and the role of IRC shall be specific to the standards and practices pertaining to construction of roads. IRC-121-2017 provides for use of C&D waste in road works.

The TSPCB intimated (May 2023) that 2,314 ton of C&D waste<sup>29</sup> was generated and collected during 2018-22. Audit observed that none of the sampled ULBs had utilised C&D waste in construction of road works resulting in dumping of C&D wastes in open area causing hazards to the environment.

The Government stated (December 2023) that setting up a proper C&D waste management plant, a suitable land has been identified and demarked for C&D plant at Bodhjunnagar, Agartala and an Action Plan has been submitted to Ministry and extensive persuasion is being done to receive funds from Ministry of Housing and Urban Affairs (MoHUA) under SBM-U 2.0.

#### **2.2.6.9(iv) Non-construction of slaughterhouses**

Rule 3(1) of Prevention of Cruelty to Animals (Slaughterhouses) Rules, 2001 stipulates that no person should slaughter any animal within a municipal area except

<sup>29</sup> The figures for 2022-23 are under compilation by TSPCB.

in a slaughterhouse recognised or licensed by the concerned authority empowered under the law for the time being in force to do so.

Construction and maintenance of slaughterhouse is one of the 18 functions of ULBs. But it was noticed in audit that slaughterhouses were not constructed by the ULBs in the State, even the AMC did not have slaughterhouse and the animals such as goats, chickens, ducks, *etc.* were slaughtered in the market places or on the open roadsides.

Thus, absence of slaughterhouses in the ULBs would not only provide scope for activities such as illegal slaughtering within the urban limits in contravention to the Rule *ibid* but also result in hazards to public health as well as contamination of environment and cruelty to animals in public places.

The Tripura High Court directed (February 2022) the State Government to ban the sale of meat products in public places and streets. Despite banning order, open slaughtering of animals and sale of meat in public places/ streets were taken place in AMC areas in violation of Rules as well as direction of the High Court.

Audit found that some of the open slaughtering of animals/ chickens and sale of meat on the roadside/ markets under AMC areas are shown in **Photographs 2.2.27 to 2.2.30.**

	
<p><b>Photograph 2.2.27: Open slaughtering at GB bazar, Agartala</b></p>	<p><b>Photograph 2.2.28: Open slaughtering at Bhuturia, Agartala</b></p>
	
<p><b>Photograph 2.2.29: Open slaughtering of chickens at Lake Chowmohani Market, Agartala</b></p>	<p><b>Photograph 2.2.30: Open slaughtering near G.B. Bazar, Agartala</b></p>

The Government replied (August 2023) that AMC had already identified suitable land at Bodhjung Nagar and prepared a DPR for the same though the financial assistance for setting up the same was not finalised. Setting up of a modern abattoir/ slaughterhouse is a big financial inclusive task while on the other hand in most of the ULBs slaughtering of cattle is decentralised and petty meat retailers are slaughtering animals in low quantity.

The reply of the Government is not acceptable as the 'Prevention of Cruelty to Animals (Slaughterhouse) Rules, 2001' do not allow to slaughter any animal within a municipal area except in a slaughterhouse recognised or licensed by the concerned authority empowered under the law for the time being in force to do so.

### Conclusion

The sampled ULBs collected user charges of ₹ 1.25 crore only against the demand of ₹ 37.41 crore for the period from 2019-20 to 2022-23 resulting in loss of irrecoverable revenue of ₹ 36.16 crore. Segregation of waste at source was either not followed or being partially followed in the sampled ULBs. Widespread lack of dustbins in public places resulted in littering of waste leading to unhygienic condition, unhealthy odour and contamination of the environment. Non-availability of material recovery facilities resulted in failure to recover the recyclables and to convert waste into new materials and objects by segregating dry and wet waste. Non-recognition of informal waste pickers and collectors and their non-integration with authorised pickers/ collectors resulted in failure of their participation in SWM. Acute shortage of auto tippers, pushcarts, *etc.* led to ineffectiveness and inefficiency in collection and transportation of municipal solid waste. Despite imposing ban by the State and the GoI, single use plastic carry bags, flex, plastic spoons, *etc.* were being sold and used in the markets. Due to non-availability of fencing around the dumping yard/ landfills, stray animals/ cattle/ pigs were seen feeding at solid waste dumping yard/ landfills and found pulling out or scattering/ consuming food waste that was packed in plastic bags creating untidy and unhygienic surroundings apart from consuming plastic. Non-availability of slaughterhouses even in AMC led to killing of animals such as goats, chickens/ ducks on the open roadsides/ streets and in the market places.

### Recommendations

- i. *The Government should ensure that all households pay user charges for door-to-door collection of municipal solid waste in segregated manner.*
- ii. *The Government may explore the feasibility for involvement of private parties and citizens for effective segregation of waste at source.*
- iii. *The Government may consider identifying garbage vulnerable points and the ULBs may develop mobile applications that allow citizens to take pictures of garbage littering hot spots and upload it using the mobile app and take timely corrective action for collection of such littered garbage.*
- iv. *The Government may consider for creation of material recovery facilities near landfills and dumping ground to facilitate segregation of dry and wet waste.*

- v. *The Government should consider and initiate appropriate strategies for involvement of informal waste pickers in solid waste management with authorised ones.*

***Audit Objective 3: To assess whether planning, construction, commissioning, operation and maintenance of waste management projects in ULBs was effective, efficient and financially sustainable.***

#### **2.2.6.10 Inadequate infrastructure for processing**

Schedule I of MSW (Management and Handling) Rules 2000 provides time schedule of December 2003 or earlier for setting up of processing and disposal facilities. Clause 22 of SWM Rules, 2016 read with Schedule I of MSW Manual, 2000 make ULB authorities responsible for compliance to criteria specified for timely setting up of waste processing and disposal facilities and their monitoring, improvement of existing landfill site as well as identification of landfill sites for future use and making sites ready for operation.

As per Clause 15(v) of SWM Rules, 2016, ULBs should facilitate construction, operation and maintenance of solid waste processing facilities and preference shall be given to decentralised processing to minimise transportation cost and environmental impacts such as bio-methanation, micro composting, vermin composting, anaerobic digestion or any other appropriate processing for bio-stabilisation of bio-degradable wastes.

Rule 22 of SWM Rules, 2016 specifies the time frame for setting up solid waste processing facilities (Tertiary waste processing centre) by local bodies below one lakh population within three years from the date of notification of the Rules *i.e.* in April 2019.

It was observed that four ULBs under West Tripura District namely Agartala Municipal Corporation, Mohanpur Municipal Council (MC), Ranirbazar Municipal Council and Jirania Nagar Panchayat were using Debendra Chandra Nagar Processing site with a capacity of 250 MT for treatment and disposal of solid waste. Average daily generation of Municipal Solid Waste (MSW) of these four ULBs was 263 MT. Dharmanagar MC has a processing site with capacity of nine TPD for treatment and disposal of solid waste and generation of MSW was 13.65 TPD. Remaining seven ULBs have identified landfill sites and construction of tertiary centres with capacity of 10 TPD each in those ULBs and generation of MSW in these seven ULBs were between 1.48 TPD and 7.00 TPD. The capacity of landfill sites in these seven ULBs were adequate. On the other hand, the capacity of landfill sites in AMC and Dharmanagar MC were not adequate in respect of waste generation.

AMC had constructed waste processing centre in 2012. The processing facility for producing compost in AMC became non-functional from 2016-17 due to termination of the private agency engaged for the purpose. However, AMC produced huge quantity of compost through windrow composting process before 2016-17, which remained unsold and stacked at processing centre for more than six years. However,



the actual quantity of compost produced was not furnished to audit. AMC informed (June 2023) audit that the processing of fresh waste started from November 2022 and 11,847 MT was processed upto March 2023. But the quantity of compost sold was not furnished to audit.

Thus, compost remaining unused/ unsold for prolonged period, the possibility of degradation of the quality cannot be ruled out. The accumulation of compost is shown in the **Photograph 2.2.31**.



**Photograph 2.2.31: Accumulation of compost at DC Nagar waste processing centre under AMC**

The other eight sampled ULBs identified suitable site for construction of tertiary waste processing centres during 2020-21. The status of construction of tertiary waste processing centres in respect of eight sampled ULBs are given in **Table 2.2.11**.

**Table 2.2.11: Statement showing the status of construction of tertiary processing centres as of June 2023**

(₹ in crore)

Sl. No.	Name of ULB	Date of work order	Estimated cost	Work order value	Expenditure	Physical status of the work
1	Dharmanagar MC	04-01-2021	1.49	1.32	0.98	Completed
2	Kailashahar MC	08-04-2021	1.49	1.33	1.47	Completed
3	Ambassa MC	05-05-2021	1.30	1.16	1.34	Completed
4	Teliamura MC	21-01-2021	1.49	1.49	0.80	In progress
5	Belonia MC	28-06-2021	1.48	1.22	0.98	In progress
6	Amarpur NP	24-02-2021	1.49	1.49	0.50	In progress
7	Sonamura NP	22-03-2021	1.49	1.18	1.49	Completed
8	Sabroom NP	19-11-2020	1.49	1.34	1.34	Completed

*Source: Information furnished by the ULBs*

Out of eight tertiary centres, construction of five centres had been completed and three centres were in progress as of June 2023. It was noticed that though the five tertiary waste processing centres had been completed but not operationalised for processing due to lack of adequate machineries as shown in **Photographs 2.2.32** and **2.2.33**.



**Photograph 2.2.32: Tertiary waste processing centre, Ambassa not yet operationalised**



**Photograph 2.2.33: Tertiary waste processing centre, Sonamura not yet operationalised**

The Government replied (August 2023) that an agency had already been engaged by the AMC to restart the operation of DC Nagar plant which was now operational and added that the situation would improve after operationalisation of all targeted SWM processing facilities for other remaining ULBs.

#### **2.2.6.10(i) Establishment and operation of landfills/ tertiary centres without authorisation**

As per clause 15(y) of SWM Rules 2016, ULBs should obtain authorisation for setting up waste processing, treatment or disposal facility, if the volume of waste is exceeding five metric tons per day including sanitary landfills from the State Pollution Control Board.

The sampled ULBs (except AMC) had not obtained any authorisation or consent certificate from the TSPCB for establishment of dumping ground/ landfill and tertiary waste processing centres. **TSPCB informed (May 2023) audit that the ULBs had been requested (April 2023) to apply for obtaining authorisation under SWM Rules, 2016.**

The Government replied (August 2023) that consent certificate from the Tripura State Pollution Control Board for establishment of tertiary waste processing plants were being perused by ULBs.

#### **2.2.6.10(ii) Non-setting up of sanitary landfills**

Clause 11 (j) and 12 (a) of SWM Rules, 2016 provides that the State and district authorities should facilitate identification and allocation of suitable land for sanitary landfill for setting up solid waste processing and disposal facilities to local authorities within one year from the date of notification of the Rules.

Audit observed (May 2023) that the sampled ULBs did not have sanitary landfill sites for disposal of inert materials remaining after processing. The ULBs are yet to identify land for setting up sanitary landfills.



The Government replied (December 2023) that keeping in mind the acute financial constraints and non-availability of resource/ technical person at ULB level, the State Government decided to adopt a 3-tier zero landfill solid waste management approach. This system enables non requirement of sanitary landfill as the inert that shall be left out after processing shall be used for low land filing and for use as a base soling for road construction.

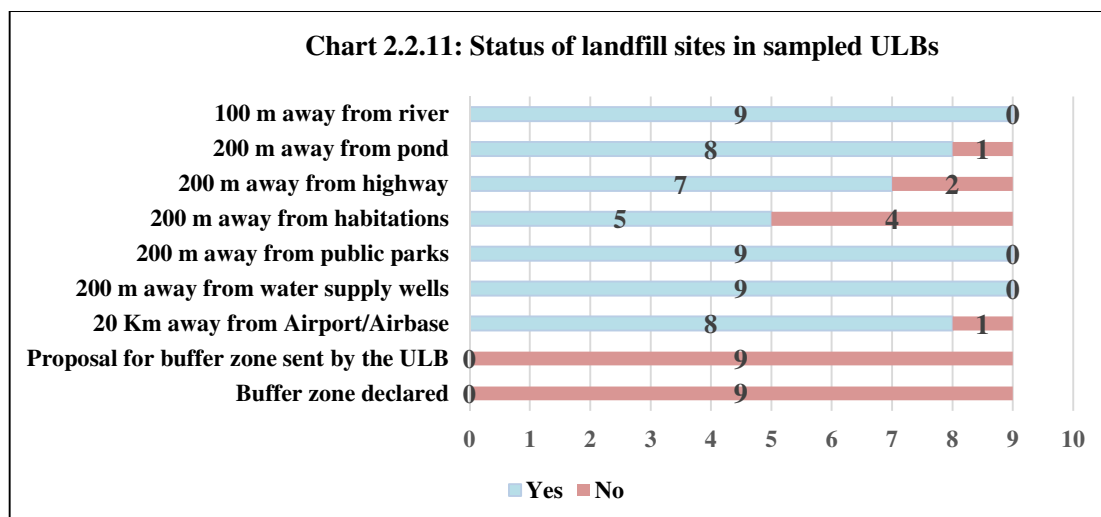
However, during audit it was noticed that the wastes remaining after segregation were disposed in the dumping ground as evidenced in the **Photographs 2.2.34 and 2.2.35**.



#### 2.2.6.10(iii) Faulty selection and operation of landfill/ dumping yard sites

Schedule III of MSW (Management and Handling) Rules, 2000 and Schedule I (A)(vii) of SWM Rules, 2016 lay down criteria for selection of sites for landfills such as, landfill site should be 100 meter away from river, 200 metre from a pond, highways, habitations, religious place and water supply wells and 20 km. away from airports or airbase. As per Schedule I (ix) of SWM Rule 2016, a buffer zone should be maintained around solid waste processing and disposal facility, exceeding five tonnes per day of installed capacity. This should be maintained within the total area of the solid waste processing and disposal facility in consultation with SPCB. As per the SBM handbook paragraph 3.13, buffer zone should be 100 meters for sites accepting 50 tonnes waste per day, and up to 500 meters for large sites. It is necessary to prevent new residential and commercial development in a buffer zone around such locations.

The status of landfill sites is depicted in **Chart 2.2.11**.



Audit observed from the GIS data that the sampled ULBs selected landfill sites for SWM in deviation to SWM Rules as discussed below:

- None of the sampled ULBs (nine landfills) declared a buffer zone of development around the landfills.
- In four sampled ULBs<sup>30</sup>, habitations were developed within 200 meters from landfills.
- Two ULBs<sup>31</sup> had landfills located near National/ State highways, *i.e.*, within 200 meters.

Landfill/ dumping ground of Kailashahar MC is located 50 meters away from a school and 100 meters away from another school. It was noticed in audit that two schools had been established in 2007 and 2018 respectively, while the dumping ground was set up after establishment of the schools *i.e.* in March 2019. The school authorities complained TSPCB for shifting the landfill elsewhere as it generates odour to the surrounding areas. But no action was taken by TSPCB. Further, neither did Kailashahar Municipal Council (KMC) obtain the environmental clearance from the TSPCB nor the TSPCB ask the KMC for the same.

- One ULB<sup>32</sup> had landfill located within 200 meters of river/ nallah and water bodies resulting in leachate flowing to water bodies during rainy seasons causing water pollution.
- One ULB<sup>33</sup> had landfill located within 20 kms from airport/ air base.

Landfills with GIS data showing violations of SWM Rules are depicted in **Photographs 2.2.36 to 2.2.39**.

<sup>30</sup> Kailashahar MC, Belonia MC, Amarpur NP and Sonamura NP

<sup>31</sup> Kailashahar MC and Amarpur NP

<sup>32</sup> Sonamura NP

<sup>33</sup> Agartala Municipal Corporation



**Photograph 2.2.36: One road passing through within 100 meters, school within 100 meters and habitation present within 200 meters**



**Photograph 2.2.37: One road passing through within 100 meters**



**Photograph 2.2.38: One PHC within 100 meters, water body within 200 meters and habitation present within 200 meters**



**Photograph 2.2.39: One National highway within 100 meters, and habitation present within 300 meters**

Thus, the above landfills/ dumpsites identified and operated by the sampled ULBs were susceptible to environmental hazards which was indicative of ineffective management of solid waste.

The Government replied (August 2023) that 13 identified legacy waste dumpsites of 13 ULBs were in a process of being remediated using SBM-U 2.0 grants. Dumpsite of Sabroom NP had already been remediated so far.

However, the Government was silent on the selection and operation of landfills/ dumpsites adjacent to habitation, water body, national highway, *etc.* as pointed out by audit.

### **Good Practice - Remediation of legacy waste of Hapania Dumpsite, Agartala**

Scientific closure of abandoned open dumping yard at Hapania under AMC remediated in August 2022. Various stages of remediation of legacy waste at Hapania Dumpsite, Agartala is shown in **Photographs 2.2.40 to 2.2.43.**



	
<p><b>Photograph 2.2.40: Before Remediation of Hapania, Agartala Municipal Corporation</b></p>	<p><b>Photograph 2.2.41: During Remediation</b></p>
	
<p><b>Photograph 2.2.42: After Remediation</b></p>	<p><b>Photograph 2.2.43: Being developed as a park</b></p>

### Conclusion

Except AMC no other sampled ULBs has obtained authorisation or consent certificate from TSPCB for establishment of dumping ground/ landfills and tertiary waste processing centres in violation of the Rules. The sampled ULBs are yet to identify land for setting up of sanitary landfills. Faulty selection and operation of landfill/ dumping yard sites posed serious threat to public health and environment.

### Recommendations

- i. *The Government should ensure that the ULBs obtain authorisation from the TSPCB for setting up landfills, processing facilities, etc. as per Solid Waste Management Rules, 2016.*
- ii. *The Government may explore the feasibility of establishing sanitary landfills for all ULBs for disposal of inert materials remaining after processing.*

***Audit Objective 4: To assess whether Monitoring and evaluation of waste management system including adequacy of awareness creation, citizen engagement for effecting behavioural change, complaint redressal mechanism for citizens, assessment of environmental impacts and implementation of the “internal control and monitoring mechanism was adequate and effective***

#### **2.2.6.11 Institutional mechanism for monitoring of solid waste management**

##### **2.2.6.11(i) Inadequate monitoring of SWM by State Level Advisory Body**

Government constituted State Level Advisory Body (SLAB) for proper implementation of Solid Waste Management Rules, 2016 in March 2017. The Principal Secretary, Urban Development Department is the Ex-Officio Chairman of the Body and representatives from MoEF, MoRD, CPCB, TSPCB, *etc.* as Members of SLAB. The SLAB should meet at least once in every six months to review the matters related to implementation of these rules, State policy and strategy on solid waste management and give advice to State Government for taking measures that are necessary for expeditious and appropriate implementation of these rules. Copies of the review report shall be forwarded to the TSPCB for necessary action.

Further, the Government has constituted (February 2019) State Level Committee (SLC) to monitor the implementation of Solid Waste Management Rules, 2016 under the Chairmanship of the Chief Secretary on regular basis.

It was observed that the first review meeting of SLAB was held in April 2017. But information/record regarding subsequent meetings of SLAB to monitor for improving SWM practices and execution of SWM projects was not made available to audit for scrutiny. The TSPCB intimated (May 2023) audit that the information regarding meetings of SLAB was not available with them.

However, scrutiny of minutes of meeting of SLC revealed that 18 meetings were held upto September 2022 through video conference. But compliance/ action taken reports by different departments such as single use banned plastics, segregation of waste at source, 100 *per cent* door to door collection of waste, *etc.*, were not found on records. Thus, effectiveness of monitoring at the State level for proper implementation of SWM Rules, 2016 remained questionable.

##### **2.2.6.11(ii) Monitoring at ULB level**

As per para 6.1 of Manual on MSWM, 2016, ward level committees should be constituted for ensuring and monitoring SWM services including segregation, collection, transportation, street sweeping, drain cleaning, and prohibition of littering. However, in the sampled ULBs, ward level committees were not constituted indicating deficiencies in monitoring of SWM activities such as segregation, collection, transportation, street sweeping, drain cleaning, *etc.* Reasons for non-constitution of ward committees, however, were not on records.

The Government replied (August 2023) that formation of ward level committees would be notified as per available guidelines.

#### **2.2.6.11(iii) Constraint of manpower**

Para 1.4.5.4 of Manual on MSWM, 2016 stipulates that ULBs should have an SWM cell or SWM department having staff with technical and managerial skills specific to SWM like public health officer, sanitary officer, junior engineer, sanitary sub inspector, environmental engineer for SWM and sanitation activities.

There was no dedicated SWM cell in the sampled ULBs having adequate staff with technical and managerial skills. It was seen that one Junior Engineer in each ULB had been designated as nodal officer for overseeing the activities of SWM in addition to their routine works.

Besides, there was no public health officer, sanitary officer, sanitary sub inspector, environmental engineer for SWM and sanitation activities in the sampled ULBs (AMC has a health officer). Hence, constraint of manpower in the ULBs was one of the obstacles for effective implementation of SWM activities.

The Government while admitting the fact stated (December 2023) that decision would be taken.

#### **2.2.6.11(iv) Facilities without environmental clearance**

GoI notification (September 2006) and Manual for Common Municipal Solid Waste Management Facility (CMSWMF) stipulate obtaining environment clearance from SPCB before establishment of processing facilities.

The sampled ULBs had not obtained environmental clearance for construction of Micro Composting Centres (MCCs), dumping grounds, tertiary waste processing centres, *etc.* from TSPCB. Thus, establishment of MCCs, dumping grounds, tertiary waste processing centres, *etc.* without environmental clearance was not only a violation of Manual but was also fraught with severe environmental and health hazards.

The Government replied (December 2023) that most of the facilities for processing Solid Waste are constructed recently and added that wherever the facilities are operationalised, ULBs are in process of obtaining clearance from TSPCB.

The fact remained that as per Manual for CMSWMF, the ULBs should obtain clearance before establishment of processing facilities.

#### **2.2.6.11(v) Environment and health impact assessment**

Para 22 of Manual on MSWM, 2000 envisages that improper handling of solid wastes creates potential risks to environment and health. More serious impact is transfer of pollution to water, ground water and air. Air pollution is caused due to burning of wastes, either in open air, or in plants that lack effective treatment facilities from gaseous effluents.

Audit observed that no such environment and health impact assessment was made by the ULBs. Besides, the Department had not undertaken any evaluation study during 2018-23 to assess the impact of environment and implementation of internal control



and monitoring mechanism in SWM activities. Further, TSPCB also did not conduct any study to assess the environmental impact of eight sampled ULBs except DC Nagar dumping ground under AMC. TSPCB reported that the quality of ground water, air and noise were within the prescribed standard limit of Bureau of Indian Standard, 2012, Central Pollution Control Board, 2009 and Central Pollution Control Board (Rule 3(1) & 4(1)) respectively.

The Government replied (December 2023) that the landfills of Kamalpur, Teliamura, Hapanaia of AMC, Panisagar, Sabroom, Khowai are already remediated. The remaining 10 identified dumpsites of 10 ULBs are in the final stage of remediation and also added that this shall drastically improve the environmental impact.

However, Government was silent on environment and health impact assessment.

### Conclusion

The Government constituted SLAB for monitoring of execution of SWM projects and the first review meeting was held in April 2017. But information/ record regarding subsequent meetings of SLAB was not made available to audit for scrutiny. Although 18 meetings of SLC were held upto September 2022 through video conferences, but compliance/ action taken reports by different departments were not found on records. Non constitution of ward level committee was indicative of deficiencies in monitoring of SWM activities by the ULBs such as segregation, collection, transportation, street sweeping, drain cleaning, prohibition of littering, *etc.* by the ULBs.

Non-availability of public health officer, sanitary officer, sanitary sub inspector, environmental engineer for SWM in the ULBs led to ineffective implementation of SWM activities. Establishment of MCCs, dumping grounds, tertiary waste processing centres, *etc.* without environmental clearance was not only a violation of Manual but was also fraught with severe environmental and health hazards. There was absence of assessment of environmental impact in the ULBs.

### Recommendations

- i. The Government should activate monitoring committees and strengthen control mechanisms in Solid Waste Management.*
- ii. The Government may consider the appointment of public health officer, sanitary officer, sanitary sub inspector and environmental engineer in the ULBs for effective implementation of SWM activities.*
- iii. Government should ensure for attaining environmental clearance from SPCB before establishment of processing facilities.*
- iv. The Government may consider for undertaking an evaluation study by engaging third party to assess the impact of environment.*

## LABOUR DEPARTMENT

### 2.3 Performance Audit on “Welfare of Building and Other Construction Workers”

#### 2.3.1 Introduction

Under Section 27 (2) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act), the Comptroller and Auditor General of India has the right and privileges to access/ demand the production of books, accounts, connected vouchers and to inspect any office of the Building and Other Construction Workers Welfare Board. The Government of India (GoI) enacted (August 1996), the BOCW Act and Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act). The aim of the Acts was to provide safety, health and welfare measures for the benefit of building and other construction workers through levy/ collection of cess. The provisions of the BOCW Act covered “every establishment<sup>34</sup> which employs or had employed on any day of the preceding twelve months, ten or more building workers in any building or other construction work”. Further, the Act provided that every building worker between the age group of 18 to 60 years who was not a member of any welfare fund established under any law and had completed a period of ninety days of service during the preceding twelve months as a construction worker in the State could be registered as a ‘beneficiary’.

The GoI framed (November 1998) BOCW Rules<sup>35</sup>, 1998 and Cess Rules<sup>36</sup>, 1998. As required under BOCW Act, the Government of Tripura (GoT) notified (August 2002) Tripura Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2001 (TBOCW Rules). The collection of BOCW cess was fixed at the rate of one *per cent*<sup>37</sup> on the cost of construction.

The State Government constituted (January 2007) the Tripura Building & Other Construction Workers Welfare Board (the Board).

Section 264 of TBOCW Rules enshrined the powers, duties and functions of the Board which *inter alia* includes all matters connected with the administration of the fund and grant of benefits to the beneficiaries under the Act and rules made there under; submission of annual budget to Government for sanction, submission of annual report to Government on the activities of the Board, annual audit of accounts of the Board in accordance with the provisions of the Act, speedy settlement of claims and sanction of

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<sup>34</sup> Establishment means any establishment belonging to, or under the control of, Government, anybody corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor but does not include an individual who employs such workers in any building or construction work in relation to his own residence, the total cost of such construction not being more than ₹ 10 lakh.

<sup>35</sup> Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 1998

<sup>36</sup> Building and Other Construction Workers Welfare Cess Rules 1998

<sup>37</sup> The rate was fixed in the TBOCW rules which was notified in August 2002.

advances and other benefits and proper and timely recovery of any amount due to the Board, *etc.*

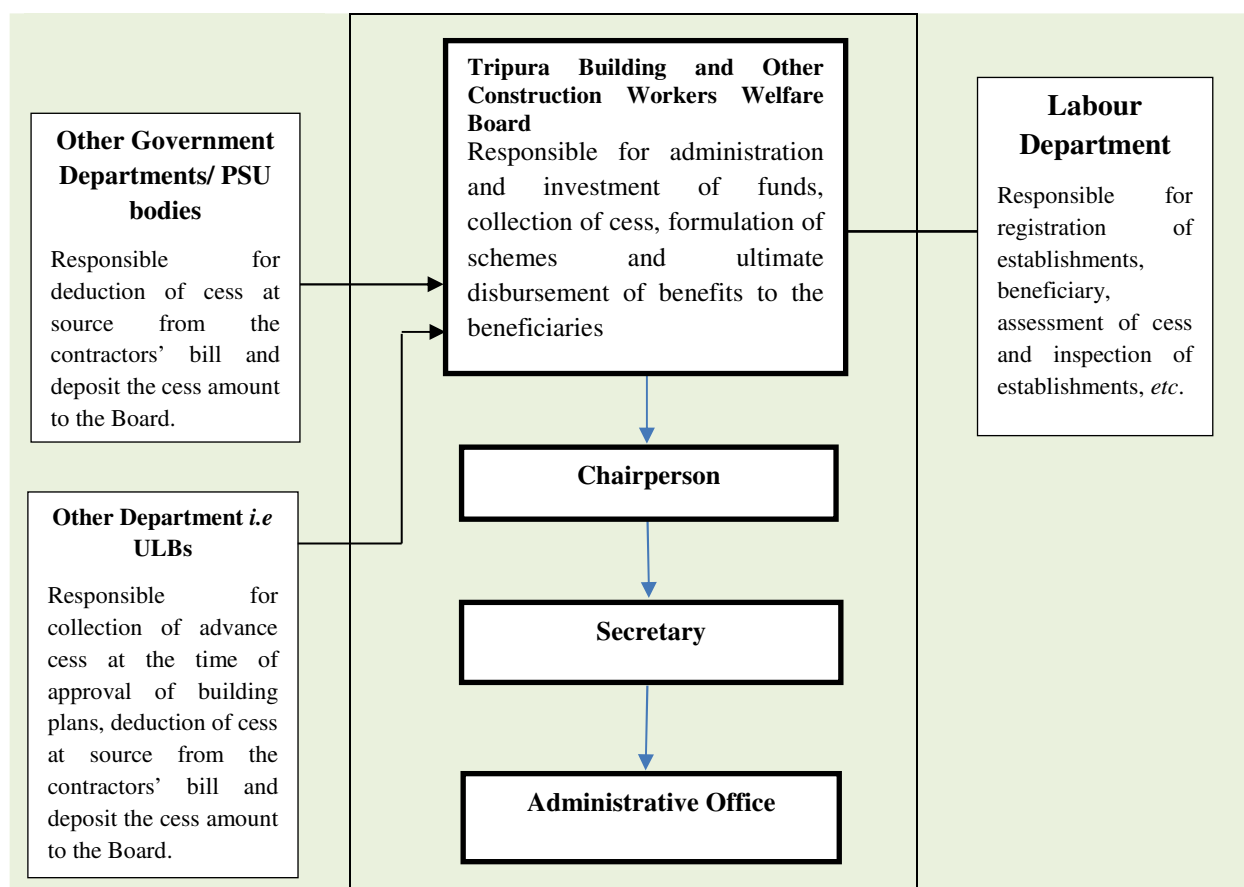
### 2.3.2 Organisational set-up

The Labour Department is headed by the Secretary. Under him, the Labour Commissioner, Joint Labour Commissioner, Deputy Labour Commissioner are functioning for overall administration and enforcement of the Act. At district level, all District Labour Officers and Labour Inspectors were functioning under the Labour Commissionerate. The Department is responsible for registration of establishments, assessment of cess and inspection of establishments.

The Board is headed by a chairperson who would be appointed by the State Government. Apart from representatives from the GoT and member representatives from various establishments, the Secretary of the Board is the Chief Executive Officer of the Board. The Board is mainly responsible for collection of cess, administration and investment of funds, registration of workers as beneficiaries, formulation of schemes and ultimate disbursement of benefits to the beneficiaries.

The organisational set-up of the Board is depicted in **Chart 2.3.1**.

**Chart 2.3.1: Organisational set-up of the Board and other agencies involved in the welfare of BOC workers**



### 2.3.3 Audit objectives

The Performance Audit on “Building and Other Construction Workers’ was taken up with the objectives to get a reasonable assurance that;

**Audit Report for the year 2022-23, Government of Tripura**

- a. the rules notified by the Government under the Act are consistent with the spirit of both the Acts<sup>38</sup>;
- b. there was effective system for registration of establishments and beneficiaries;
- c. the cess assessment, collection, and transfer of collected cess to the Fund was efficient;
- d. Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by employer;
- e. Government implemented transparent and effective system of inspections to check evasion of Labour cess and compliance to health and safety norms by the employers and
- f. The administration and utilisation of fund on implementation of welfare scheme by the Board was efficient and effective and as per Act and rules framed by the State Government.

#### 2.3.4 Audit criteria

Audit findings were benchmarked against the following sources of criteria:

- i. Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act);
- ii. Building and Other Construction Workers' Cess Act 1996 (Cess Act);
- iii. Building and Other Construction Workers' Cess Rules, 1998 (BOCW Rules);
- iv. Tripura Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Rules, 2001 (TBOCW Rules).
- v. General Financial Rules;
- vi. Orders issued by the Supreme Court from time to time; and
- vii. Guidelines, circulars, notifications, and orders issued by the GoI/ State Government from time to time.

#### 2.3.5 Audit Scope, sample and methodology

The Performance Audit was conducted during April 2023 to June 2023 and covered the period from the year 2017-18 to 2022-23.

Two districts (West Tripura District and South Tripura District), six welfare schemes (Education, Marriage, Death, Major ailments, Assistance during COVID-19 and Awareness), four working divisions {Agartala Division-III, PWD (R&B)<sup>39</sup>; Tripura Housing and Construction Board; Belonia Division PWD (DWS<sup>40</sup>) and Belonia Division PWD (R&B)}, four Urban Local Bodies (Agartala Municipal Corporation, Mohanpur Municipal Council, Belonia Municipal Council and Santirbazar Municipal Council), 235 registered beneficiaries, 69 unregistered BOC workers, eight registered

<sup>38</sup> Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 and Building and Other Construction Workers' Cess Act, 1996

<sup>39</sup> Public Works Department (Roads & Buildings)

<sup>40</sup> Drinking Water & Sanitation

establishments (Sri Arun Kumar Dey, Sri Goutam Banik, Sri Subir Datta, Sri Sajal Deb, Sri Bijan Bhuiyan, Sri Kamal Dey, Sri Pankaj Mallik and Sri Bikash Saha) and eight unregistered establishments (Sri Jasoda Lal Roy, Sri Dinesh Banik, Sri Shibu Saha, Smt. Jhuma Podder, Sri Shankar Kanti Saha, Sri Jiban Krishna Kar, Sri Gathan Datta and Sri Niraj Kumar Dhar) were selected for audit. The details of sampling adopted are given in **Appendix 2.3.1**.

An Entry conference was held on 30 June 2023 at the level of the Secretary, Labour Department.

Audit methodology involved scrutiny of records of Labour Department, Board as well as works' executing units, survey of beneficiaries including unregistered BOC workers, survey of registered and unregistered establishments, physical verification at work sites, *etc.* Replies to audit memos furnished by the Labour Department and the Board, and information/ data collected through survey questionnaires were used as evidence in audit.

Reply received (September 2023) from the Government was suitably incorporated in the report. Exit Conference was held on 5 October 2023 with the Secretary, Labour Department.

### 2.3.6 Acknowledgement

Office of the Principal Accountant General (Audit), Tripura acknowledges the co-operation extended by the Labour Department and the Board during conduct of the Performance Audit.

### 2.3.7 Financial management

As per Rule 268 of the TBOCW Rules, the Welfare Board fund constitutes of 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 and rules made there under may be credited. The fund 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 and accidents, *etc.*

During 2017-23, the main source of income of the Board was cess levied and collected under Cess Act, interest received from the investments and registration and contribution fees received from the registered construction workers.

During 2017-18 to 2022-23 the Board received/ collected a ₹ 230.58 crore wherein cess collected contributed major portion (72 *per cent*) of the receipts. This included the interest earned during the period on FDs of ₹ 55.57 crore. Besides, as on March 2023, the Board invested ₹ 315.64 crore<sup>41</sup> in Fixed Deposits (FD) and ₹ 52.99 crore<sup>42</sup> was lying in the Savings Bank (SB) Accounts.

<sup>41</sup> ₹ 161.98 crore was invested in Fixed Deposit at the opening of 2017-18

<sup>42</sup> Opening and closing balance of savings bank account during 2017-23 was ₹ 9.51 crore and ₹ 52.99 crore respectively.



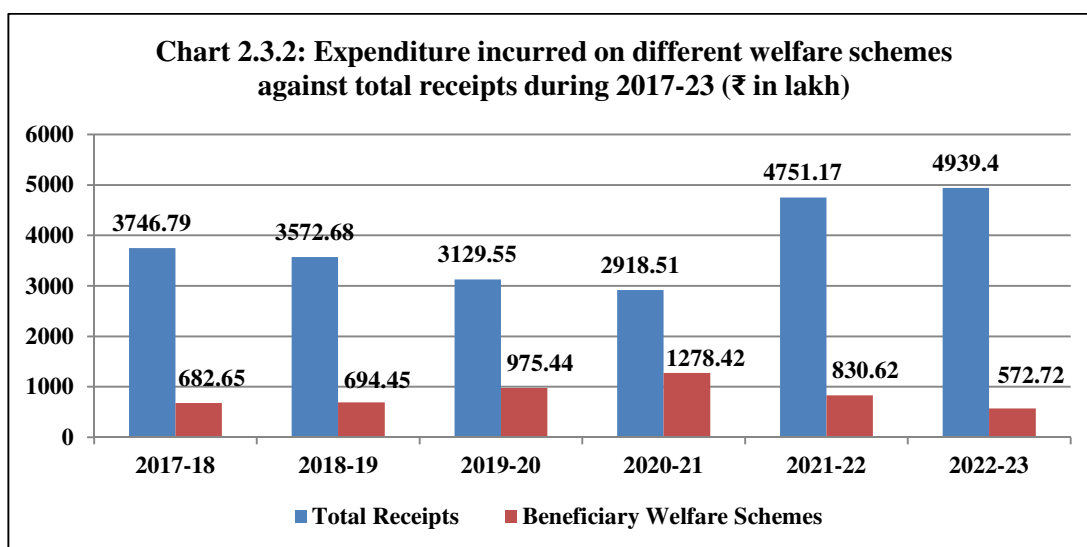
Out of the total receipt of ₹ 230.58 crore, expenditure of the Board was only ₹ 51.81 crore (22.43 *per cent*) of the total receipts as detailed in **Table 2.3.1**.

**Table 2.3.1: Fund position of the Board during 2017-23**

(₹ in lakh)

Receipts					Expenditure				
Year	Labour cess	Beneficiary registration & subscription	Interest on FD & SB account	Other fund <sup>43</sup>	Total	Beneficiaries' Welfare schemes	Establishment expenditure including office contingency	Awar eness	Total
2017-18	2218.02	145.35	1380.17	3.25	<b>4723.27</b>	682.65	12.53	0	<b>695.18</b>
2018-19	2420.48	108.87	1042.08	1.25	<b>3572.68</b>	694.45	13.61	0	<b>708.06</b>
2019-20	1752.25	70.60	1306.70	0	<b>3129.55</b>	975.44	15.53	0	<b>990.97</b>
2020-21	2079.28	94.86	744.37	0	<b>2918.51</b>	1278.42	18.19	0	<b>1296.61</b>
2021-22	3744.39	84.71	897.07	25.00	<b>4751.17</b>	830.62	41.18	0	<b>871.80</b>
2022-23	4381.00	74.47	472.28	11.65	<b>4939.40</b>	572.72	7.31	38.45	<b>618.48</b>
<b>Total</b>	<b>16595.42</b>	<b>578.86</b>	<b>5842.67</b>	<b>41.15</b>	<b>23058.10</b>	<b>5034.30</b>	<b>108.35</b>	<b>38.45</b>	<b>5181.11</b>

The percentage of fund utilised on various welfare schemes ranged between 11.60 *per cent* (minimum during 2022-23) and 43.80 *per cent* (maximum during 2020-21) against total receipts during the respective years as shown in the **Chart 2.3.2**.



From **Chart 2.3.2** it was seen that compared to the total receipts, the fund utilised on various welfare schemes was very poor and insufficient.

Reasons for poor utilisation of fund for welfare schemes were mainly attributed to;

- low rate of registration of beneficiaries and establishments;
- not incurring any expenditure on awareness programmes during 2017-18 to 2021-22 except only ₹ 38.45 lakh was spent on awareness campaign during 2022-23; and
- non-revision<sup>44</sup> of the rates of financial assistance provided by the Board under different welfare schemes considering the increasing price index/ inflation.

<sup>43</sup> This includes Grant-in-Aid from Labour Directorate and GoI against e-Shram fund, Pradhan Mantri Shram Yogi Maan-dhan (PM-SYM) scheme fund.

<sup>44</sup> Rates were revised only once in October 2022 during the period covered by audit i.e. 2017-23.

Further, the following irregularities were also noticed in the audit;

- as per Section 25 of the BOCW Act, every year the Board should prepare budget for the next financial year showing the estimated receipts and expenditure of the Board and forward the same to the State Government.

But in violation of the BOCW Act, the Board did not prepare annual budget during 2017-2023 (except for the year 2017-18). Therefore, expenditure budgeting against the available fund was totally absent and the Board parked the fund in savings account and fixed deposits.

- the Board did not assess the year-wise cess receivable and as such, it failed to identify the instances of non-deposition/ non-transfer of labour cess by the collectors as mentioned in **Paragraphs 2.3.8.3(i) and 2.2.8.3(ii)**.
- the Board did not prepare budget in respect of long-term liabilities that would arise due to pension schemes.
- year-wise break up of maturity and re-investment of the cess fund in the form of Fixed Deposits (FDs) are not maintained by the Board. Further, the Board has not submitted its annual accounts to Principal Accountant General (audit) as mentioned in **Paragraph 2.3.8.8(i)**. Therefore, opening and closing balances of each year could not be derived by audit.

In reply, the Government stated (September 2023) that these issues would be taken care of by the Board in future.

### 2.3.8 Audit findings

*Objective 1: Whether the rules notified by the Government under the Act are consistent with the spirit of both the Acts*

#### 2.3.8.1 Disparity between BOCW Act and TBOCW Rules

(i) Section 5(1) of BOCW Act stipulates that the Government may constitute one or more expert committees consisting of persons specially qualified in building and other construction works for advising the Government to make rules under the Act.

Further, Section 41 of BOCW Act stipulated that after considering the recommendation of the expert committee, the State Government was to frame rules in respect of safety and health of building workers.

However, no such provision had been adopted by the State Government in TBOCW rules and such expert committee was not formed (September 2023).

This indicated that State Government framed rules initially as well without any expert committees provisioned in the BOCW Act. This further implies that rules which invariably required technical input/ consultation in respect of safety and health of building workers (*viz.* fire protection, health safety, lifting appliance, gears, ramps, concrete work, demolition, *etc.*) were framed in absence of expert committees as required under Section 41 of the BOCW Act.

(ii) Section 4(2)(e) of BOCW Act *inter alia* includes that State Government may nominate members to represent the building workers in the State Advisory Committee (SAC). Whereas Rule 10(e) of TBOCW Rules provides that four persons, out of whom at least one should be woman, to be nominated by the State Government representing the Building and other Construction Work as Members.

Thus, there was the disparity between the provisions of the Act and the Rules adopted by the State Government.

It was noticed that the representation from the side of the construction workers was not clearly mentioned in the notification issued (February 2015) on reconstitution of the last SAC in contravention of the aforesaid provision of the Act.

In reply, the Government stated (September 2023) that the provision was not incorporated in the concerned State Rules. However, the issue would be examined as per audit observation.

### **Recommendation**

*The Government may consider to constitute an Expert Committee at the earliest to advice for making the State Rules consistent with the Central Acts.*

### **Objective 2: Whether there was effective system for registration of establishments and beneficiaries**

#### **2.3.8.2 Implementation of Acts and Rules**

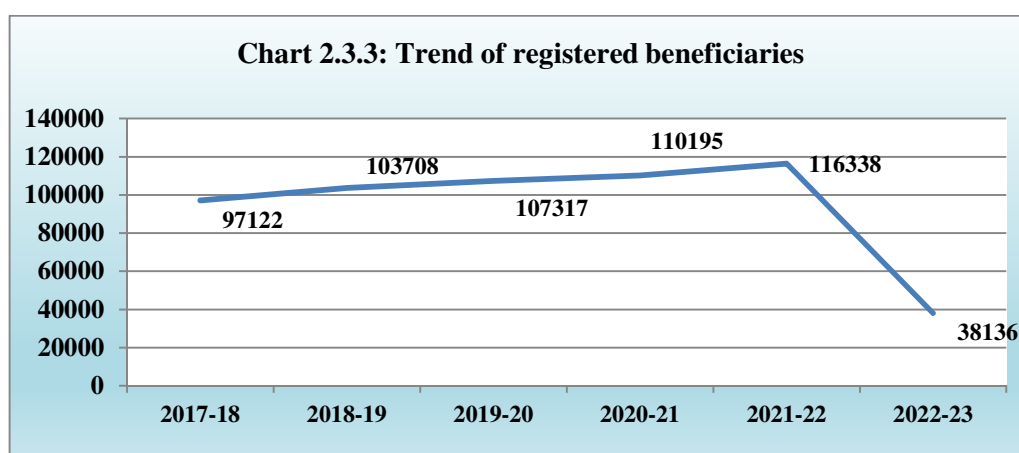
##### **2.3.8.2(i) Registration of BOC workers**

Rule 269 of TBOCW Rules provides that every building worker in the age group of 18 years to 60 years who is not a member of any welfare fund established under any law and has completed a period of 90 days of service during the previous year as construction worker in the State can be registered as a beneficiary. As per Rule 270, a certificate from the employer or the contractor certifying that the applicant is a building worker, is required along with application for registration (Form XXVII). Rule 270(4) and Rule 272 *ibid* requires that a registration fee of ₹ 20 is to be deposited by the worker at the time of registration along with the monthly contribution of ₹ 20.

Supreme Court directed (January 2009) the State Governments to ensure a proper mechanism to identify/ register the beneficiaries. Further, based on the directives of the Supreme Court, Paragraph 6.1 of Guidelines of Mission Mode Project (MMP) for Building and other Construction Workers Advisory issued (July 2020) by the Ministry of Labour and Employment, Government of India (Ministry, GoI), stipulated for registration of all left out unregistered BOC workers within three months' time period.

The deficiencies noticed in the process of registration of beneficiaries are discussed below.

- Up-to-date and comprehensive database having complete and accurate information about registered beneficiaries was not available. This led to failure in measuring, managing, and monitoring of alive, dead, shifted, active (who continued their membership subscription) and inactive (who discontinued their membership subscription) registered beneficiaries. During 2017-23, there was an increasing trend in registration of beneficiaries from 0.97 lakh in 2017-18 to 1.16 lakh in 2021-22. But due to identification of active and inactive beneficiaries, the number of registered beneficiaries drastically dropped to 0.38 lakh in 2022-23 when digitisation of the active beneficiaries started. The trend of registered beneficiaries during 2017-23<sup>45</sup> depicted in **Chart 2.3.3**.



Further audit noticed that due to such incomplete, outdated, and inaccurate database of registered beneficiaries there were instance of denial of financial assistance provided under COVID-19 scheme to the inactive beneficiaries as discussed in **Paragraph 2.3.8.6(ii)**.

- Section 15 of the BOCW Act states that every employer shall maintain a register<sup>46</sup> showing the details of employment of beneficiaries employed in the building or other construction works and the Secretary of the Board or any other officer duly authorised by the Board can inspect the same without prior notice. During survey (May 2023) of 16 sampled establishments, it was noticed that 248 out of 257 construction workers (*i.e.* 96 *per cent*) employed under them remained unregistered. Moreover, none of the employers maintained the register regarding details of engagement of BOC workers, *etc.* for inspection, which violated the provisions of Section 15 of the BOCW Act. The Board did not conduct any inspections as per the above provision for such non-compliance during 2017-23. Besides, there was no mechanism in place to prepare any quarterly/ annual inspection plan to ensure periodical inspection of each establishment/ worksite which has been discussed in **Paragraph 2.3.8.5(i)**.

<sup>45</sup> Total number of registered beneficiaries at the end of each financial year

<sup>46</sup> Form XV as prescribed under Rule 240 of TBOCW Rules

- Further, in absence of monthly returns (Form XXXII)<sup>47</sup> from the registered establishments, neither the District Labour Offices nor the Board was in a position to identify the unregistered BOC workers engaged by those establishments resulting in non-registration of eligible workers.
- Survey of 69 sampled unregistered BOC workers revealed that all of them were eligible for registration and were willing to get registered. This indicated failure of both the Department and the Board due to non-ensuring of maintenance of register by the employers for engagement of BOC workers, submission of monthly returns by the employers as well as ineffective awareness activity {as mentioned in **Paragraphs 2.3.8.8(ii)** and **2.3.8.6(iv)**} resulting in non-identification and registration of eligible unregistered BOC workers.
- No mechanism was adopted by the Department and the Board to ensure that the workers employed in the works executed by the State Government departments/ PSUs/ autonomous bodies, got registered as beneficiaries. The existing system of registration facilitates the willing workers only and therefore, the Department and the Board failed to reach out to all the potential BOCW workers to get them registered.
- The Board did not set up any targets for registering the construction workers to monitor the achievement/ progress during 2017-23.
- Information regarding the unregistered eligible workers/ beneficiaries employed in building or other construction works were not obtained by the Department and the Board through inspections. Further, there was no mechanism in place for ensuring that the workers of an establishment inspected by the Labour Inspector were got registered as beneficiaries.

Thus, non-adoption of any mechanism by the Board as prescribed in the TBOCW Rules as well as non-adherence to the directions of the Supreme Court to identify the unregistered workers resulted in denial of welfare benefits to the willing and eligible construction workers who did not/ could not register themselves.

While accepting the facts, the Government stated (September 2023) that since inception, District Offices had not maintained registers properly for registered beneficiaries which led to failure in maintaining consolidated and comprehensive data base as well identifying alive, dead, and inactive beneficiaries. However, since April 2022 the beneficiary registration was being done through online portal to avoid duplicate registration cases and to include the database. The Government further stated that reasons for non-registration of BOC workers were mainly due to lack of awareness and lack of pro-active initiative from the registering authority. The Department would emphasise for special drive for registration of workers. The Government had also issued instructions to the concerned officers/ Inspectors for strict adherence to submit inspection reports regularly.

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<sup>47</sup> Number and name of the worker(s) to be registered as per Rule 273(2) of TBOCW Rules



### 2.3.8.2(ii) Non-implementation of online migration certificate

Paragraph 6.2.2 of Guidelines of Mission Mode Project (MMP) for Building and other Construction Workers Advisory issued (July 2020) by the Ministry, GoI stipulated developing a system for issuing online Migration Certificate (MC) to the migrating labour by the respective State Welfare Boards (SWBs) in the following ways *i.e.* (i) online application/ telephonic application from registered mobile number for Migration Certificate (ii) issue online Migration Certificate (MC) automatically and instantaneously on his/ her registered mobile number without asking any reason or without denial (iii) de-register him/ her from their register and shift his/ her data to migrated category (iv) destination States/ SWBs to honour MC on uploading and issue re-registration number counting him as their own registered worker (v) destination States/ SWB to honour all his benefits and to continue them until further migration/ renewal.

The Ministry, GoI informed (September 2015) the Supreme Court in the writ petition<sup>48</sup> that the Ministry is introducing Universal Access Number (UAN) to be provided to every construction worker, so that if he or she migrates from one State to another, the benefit of registration does not get lost, nor does the construction workers need to get registered in other States.

Further, pursuant to the direction (March 2018) of Supreme Court, the Director General, Labour Welfare of the Ministry, GoI instructed all the State Governments and Union Territories to comply with the 'Model Scheme for the welfare of BOC Workers' which included allotment of Unique Identification Number (UIN) to the registered BOC workers and upload complete details on State web portal and National BOCW portal.

Audit observed that no system had been adopted by the Board for issuing of online MC as stipulated in the MMP. Audit survey revealed that 17 out of 69 unregistered BOC workers *i.e.* 25 per cent of them were migrant labourers. The District Labour Officer, West Tripura District informed (July 2023) audit that the migrant workers were not registered with the Board.

It was also seen in audit that no initiative had been taken by the Board for providing UAN/ UIN to registered BOC workers (September 2023). There were no recorded reasons for non-introduction of UAN/ UIN by the Board or any compliances on development of online MC which had a scheduled implementation timeline of three months from the date of issue of the GoI's direction.

Thus, due to non-providing of online/ mobile facility for issuance of MC as well as UAN/ UIN, the Board failed to provide continuity of services to the already registered workers migrating to and from the State. This would, further, have an adverse impact on the portability of welfare benefits to the migrant workers.

<sup>48</sup> Writ Petition (Civil) No. 318 of 2006

In reply, the Government stated (September 2023) that issue had been referred to the Government of India for guidance and implementation of the Hon'ble Supreme Court's mandate.

### 2.3.8.2(iii) Registration of establishments

Section 7 of the BOCW Act stipulates that every employer shall apply to the registering officer for registration of the establishment<sup>49</sup> within 60 days from such commencement. Further, Rule 23 of TBOCW Rules specifies the manner of making application for registration of an establishment.

The Supreme Court directed (March 2018) all State Governments to put in place and strengthening the registration machinery both for the registration of establishments as well as registration of construction workers in a specific time frame to be decided by the respective State Governments, but at the earliest. In the absence of the registration of establishments involved in construction activities, it would be extremely difficult for the authorities under the BOCW Act to implement the provisions of labour laws.

It was noticed in audit that;

- i. The Department did not maintain database on the registration of establishments during 2017-23 due to which the year wise details of registered establishments were neither available with the Department nor with the Board. Though, in the two sampled districts, as of March 2023, 730 (*i.e.*, 254 under West Tripura District and 476 under South Tripura District) establishments were stated to be registered by the respective district offices; but no database with specified<sup>50</sup> detailed list/ information was maintained by the district offices also.

In absence of such comprehensive database of the registered establishments, the Board failed to monitor changes in the management/ ownership (if any) of those establishments.

- ii. The registration of establishments was being done manually in a prescribed format which included information relating to the employers and workers under them. However, registration of establishments was made online<sup>51</sup> since April 2022. Though the registration of establishments had been made online<sup>52</sup>, no mechanism to ensure registration of all eligible establishments had been put in place such as linking with the Government and planning authorities (including local bodies in the State) undertaking and authorising construction activities which was essential to identify prospective establishments to be covered under the Act. Further, during audit survey (May 2023) of sampled eight unregistered

<sup>49</sup> Establishment means any establishment belonging to, or under the control of Government, anybody corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor but does not include an individual who employs such workers in any building or construction work in relation to his own residence, the total cost of such construction not being more than ₹ 10 lakh.

<sup>50</sup> Such as registration number, date of registration, *etc.*

<sup>51</sup> Through online portal: [swaagat.tripura.gov.in](http://swaagat.tripura.gov.in)

<sup>52</sup> Only 21 establishments were registered through online mode as of July 2023.

establishments/ construction sites, it was noticed that two establishments remained unregistered despite knowing the requirement of establishment's registration with the Board. The balance six establishments did not even know requirement of registration. Those establishments remained unregistered though they were engaging 10 to 42 workers at the work sites.

Thus, the Department and the Board did not put in place a mechanism to ensure that all the establishments get registered, as required under the Act.

While accepting the facts, the Government stated (September 2023) that Department had failed to establish a mechanism for effective monitoring of establishment registration. However, measures would be taken in consultation with the IT Department to effectively design an online Application/Module for registration of establishment.

### Conclusion

Non-existence of effective mechanism to measure, manage and monitor the registration of establishments under the Act was noticed and BOC workers were not identified or encouraged for registration.

### Recommendations

*The Government may consider:*

- *To adopt suitable mechanism to ensure identification and registration of all the construction workers and establishments in the State, both in public and private sector;*
- *To maintain a database of registered workers and establishments;*
- *To adopt suitable mobile application for easy issuance of MCs to construction workers.*

**Objective 3: Whether cess assessment, cess collection and transfer of collected cess to the fund was efficient**

#### 2.3.8.3 Assessment and collection of the cess

##### 2.3.8.3(i) Non -assessment of cess receivable and cess paid

Section 4 (1) of the Cess Act stipulates that "Every employer shall furnish such return to such officer or authority, in such manner and at such time as may be prescribed". Section 4 (2) of the Cess Act, further, states that "If any person carrying on the building or other construction work, liable to pay the cess, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person to furnish such return before such date as may be specified in the notice". Further, Section 5 of the Cess Act specifies the manner of assessment of cess by the authority after making such inquiry, if he thinks fit, on the particulars stated in the returns and finally, passing of assessment order stipulating specified time on which cess shall be paid by the employer.

Audit observed that though the Department notified (May 2018) Cess Assessing Officers (Superintending Engineers of Public Works Department and Rural Development Department, Chief Executive Officer/ Executive Officer of Urban Local Bodies (ULBs), *etc.*), there was no record to show that cess assessment orders were passed specifying the cess due, cess paid, balance amount payable, cess to be deducted and collected by various entities. As such, the gap (if any) between cess receivable and received could not be measured and managed by the Department/ Board. Though the Department issued notification, no penal provision and/ or accountability was fixed upon the Assessing Officers by the Board for non-assessment of cess.

Besides, the Board had issued instructions (in 2006 and 2008) that one *per cent* cess had to be collected on the estimated cost while approving the building plans by the ULBs. However, no such mechanism had been evolved for assessment of cess recoverable in respect of building plans approved by the ULBs and the ULBs did not deduct/ collect any cess on estimated cost of the construction work while sanctioning building plans. In case of four sampled ULBs, audit observed that ₹ 89.14 crore was not deducted while approving the building plans as discussed in **Paragraph 2.3.8.3(iii)**.

Thus, due to non-assessment of cess due to be paid as well as absence of proper mechanism towards timely deposition of labour cess, instances of delayed deposition and short/ non deposition of labour cess of ₹ 2.74 crore by the sampled three PWD Divisions and two ULBs were noticed in audit as discussed in **Paragraph 2.3.8.3(ii)**. Also, the Board/ Department did not impose penalty (at the rate of two *per cent* for every month) on the seven sampled<sup>53</sup> defaulting cess collectors/ depositors for their undue delay (beyond 30 days) in deposition of cess amount.

In reply, Government stated (September 2023) that recently an order was issued to all Assessing Officers and Cess Collectors to furnish information on amount of cess collected and deposited to the Board during the period 2017-23. Also, the Board has recently developed an online cess collection portal for timely and hassle-free deposition of labour cess by the Government departments/ PSUs/ private organisations which would automatically impose penalty in case of delayed remittance.

#### **2.3.8.3(ii) Non-receipt of Cess fund**

Rule 5 (3) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules) provides that the cess collected should be remitted to the Board within 30 days of its collection. Section 8 of the Cess Act also provides that if any employer fails to pay any amount of cess within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two *per cent* for every month. Section 9 of the Cess Act provides that if

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<sup>53</sup> Division-I, PWD (R & B); Division-III, PWD(R&B); Belonia Division, PWD (R&B); Belonia Division-IV, PWD (Water Resource) (WR); Santirbazar Division, PWD (R&B), Belonia Municipal Council, Santirbazar Municipal Council

any amount of cess is not paid within the date specified in the order of assessment, the authority may impose a penalty not exceeding the amount of cess.

Audit found that five of the sampled units (three working Divisions<sup>54</sup> of State PWD and two ULBs<sup>55</sup>) collected ₹ 2.74 crore of the cess during 2017-23, but the same was not deposited to the Board, as detailed in **Appendix 2.3.2**. The undeposited amount by the PWD Divisions was lying with the State Treasury and in case of ULBs, the undeposited amount was lying in the DDO's bank accounts.

Audit observed that the Board had not adopted any mechanism to monitor deduction of cess and depositing the same by the deductor. Consequently, the Board failed to assess and impose any penalty against the delayed deposition/ non-deposition of the cess amount.

In reply, the Government stated (September 2023) that Board recently instructed all the District Labour Officers to conduct field visit within their respective jurisdictions and to submit the comprehensive reports in view of assessing the pending cess amounts in the defaulting units.

### **2.3.8.3(iii) Non-collection of advance cess**

As per notification issued (December 2006 and February 2008) by the Department, the ULBs should deduct one *per cent* cess on the estimated cost of the approved construction work. It is stipulated that every application of such approval should be accompanied by a crossed demand draft for one *per cent* on the estimated cost of construction work (in case of works with the estimated cost more than ₹ 10 lakh) in favour of the Board as indicated in sub rule 4 of Rule 4 of Cess Rules.

Further, ULBs were also instructed by the Department to submit regular reports on plans approved by the ULBs for large construction projects to the Labour Commissioner.

It was seen in audit that no such reports were submitted by the ULBs. After issuance of such instruction, the Labour Commissioner of the Department also did not follow-up/ monitor the submission of reports as well as non-deduction of advance cess on approved plans by the ULBs.

Scrutiny of the records revealed that during 2017-23 four sampled ULBs<sup>56</sup> had issued approval of plans (exceeding estimated cost of ₹ 10 lakh) for building and other construction works involving 29,96,114.045<sup>57</sup> sqm plinth area but they did not levy advance cess in respect of the plans so approved.

On the basis of plinth area and minimum construction cost per sqm, the total non-collection of advance cess has been worked out to be ₹ 89.14 crore (**Appendix 2.3.3**).

<sup>54</sup> Belonia PWD (R&B) Division- ₹ 1.23 crore; Belonia PWD (WR) Division- ₹ 0.16 crore; Santirbazar PWD (R&B) Division- ₹ 1.21 crore

<sup>55</sup> Santirbazar Municipal Council- ₹ 0.08 crore; Belonia Municipal Council- ₹ 0.08 crore

<sup>56</sup> Agartala Municipal Cooperation (AMC), Mohanpur Municipal Council, Belonia Municipal Council and Santirbazar Municipal Council

<sup>57</sup> 29,45,745.425 sqm. plinth area of RCC structure and 50,368.62 sqm. plinth area of load bearing structure



In reply, the Government stated (September 2023) the Board recently took up the matter with Urban Development Department/ ULBs for deduction of cess on estimated cost of the work while approving private building plans.

### Conclusion

Cases of short-collection and non-deposit of labour cess by cess collecting authorities were noticed due to non-assessment of cess by the Assessing Officers. Besides, non-deduction of advance cess by the building plan approving authorities were also noticed.

### Recommendations

*The Government may consider:*

- *to ensure that cess collectors and assessment officer are made accountable for ensuring that the cess amount is duly assessed, realised and remitted to the Board in timely manner;*
- *to ensure advance collection of cess in respect of the private constructions through building plan approving authorities i.e. ULBs and monitor the same with the Urban Development Department on a regular basis.*

**Objective 4: Whether Government prescribed appropriate health and safety norms and could ensure an environment of compliance to those norms by employer**

#### 2.3.8.4 Safety measures

##### 2.3.8.4(i) Non-appointment of Safety Officer

Rule 209 (3) of TBOCW Rules provides that wherever number of workers employed by single employer is less than 500, such employers may form a group and appoint a common Safety Officer for such group of employers. Duties of safety officer were to advise and assist the employer in the fulfilment of his obligations, statutory or otherwise concerning prevention of personal injuries and maintaining a safe working environment.

During audit survey of 16 sampled establishments (engaging six to 42 construction workers), it was found that no Safety Officer was appointed by the employers in violation of Rule 209 (3) of TBOCW Rules. Moreover, during 2017-23, financial assistance was provided to 107 registered beneficiaries being accident victims as discussed in **Paragraph 2.3.8.4(ii)**. In absence of Safety Officer(s), not only these accident cases were left un-investigated in respect of non-compliance of safety and health norms but also identification of issues related to occupational diseases contraction, advisory on safety issue, framing of safety rules, *etc.* could not be ensured.

Besides, Rule 251(2) stipulates that an inspector of the Department may issue show cause notice or warning to employers regarding the safety, health or welfare of building workers which was not done by the Department.

In reply, the Government stated (September 2023) that steps would be taken to ensure the appointment of Safety Officer as per rule. Further, direction was given to all enforcement machineries for implementation of the provision rigorously.

#### **2.3.8.4(ii) Non-reporting of accidents**

Section 39 of the BOCW Act, prescribed notice to be given by an employer if any accident/ incidents happened in the jurisdiction of his establishment. On receipt of such notice, the authority was to investigate or inquiry as it considered necessary.

As per information furnished (April 2023) by the Board to audit, 107 beneficiaries in the State being accident victims were provided with financial assistance during 2017-23 on the basis of applications received from the beneficiaries. However, only four accident cases were reported during 2017-23 where all the four accident victims succumbed to death as stated by the Labour Directorate in July 2023.

This indicates that all the accident/ incident cases were not reported to the Labour Directorate. Besides, since the above four expired workers were not registered as beneficiaries under the Board, the death benefits to the expired workers could not be extended by the Board.

Further, the Department did not have any documents *viz.* investigation/ enquiry report, *etc.* of the accident sites. It indicated that the Department did not make any investigation of accident cases (including 107 cases where accident benefits were given as well as four accident cases which were reported) as required under Section 39 of BOCW Act and therefore, it failed to find out the reasons for accidents, non-compliance of safety norms, *etc.* to prevent repetition of the accidents in the work sites.

While accepting the facts in the Exit Conference, the Secretary stated (October 2023) that the issue would be streamlined shortly.

#### **Conclusion**

Due to non-reporting of accidents/ incidents coupled with non-appointment of Safety Officer by the employer, investigation/ enquiry for ensuring health and safety norms were not initiated.

#### **Recommendation**

*The Government may consider ensuring appointment of a Safety Officer adopting suitable mechanism for timely reporting of accidents/ incidents and conducting investigation/ enquiry at accident sites with proper documentation.*

**Objective 5: Whether Government implemented transparent and effective system of inspections to check evasion of Labour cess and compliance to health and safety norms by the employers**

### 2.3.8.5 Inspection

#### 2.3.8.5(i) Inadequacy of inspections

According to Rule 251 of the TBOCW Rules, an Inspector may, *inter alia*, examine a construction site or place or premises used for a building or other construction work. She/ He may issue of show-cause notice or warning to employers regarding safety, health or welfare of building workers provided under the BOCW Act or the TBOCW Rules and enquired 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.

As per information furnished to audit, the Labour Inspectors under District Labour Offices conducted 723 inspections in four districts under TBOCW Rules in different districts during 2017-23 as shown in **Table 2.3.2**.

**Table 2.3.2: District wise position of inspections conducted under TBOCW Rules by the Labour Inspectors during 2017-23**

Name of the Districts	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Unakoti	10	15	12	10	15	20	82
Khowai	12	14	3	2	10	11	52
Gomati	209	124	128	37	17	23	538
South Tripura	11	9	8	6	10	7	51
<b>Total</b>	<b>242</b>	<b>162</b>	<b>151</b>	<b>55</b>	<b>52</b>	<b>61</b>	<b>723</b>

*Source: Information furnished by the Labour Directorate*

Audit observed that;

- In four Districts (*viz.* West Tripura, North Tripura, Sepahijala and Dhalai) no inspections were conducted in the last six years.
- Though the Department informed audit that 723 inspections had been conducted during 2017-23, the inspection reports/ notes were not documented/ maintained. In absence of inspection reports/ notes, the findings of the inspections conducted by the Inspectors could not be verified. Further, there was no record either at District level or State level on the corrective measures enforced as a follow-up of these inspections.
- Audit found in the survey of 16 sampled work sites/ establishments that Department did not conduct any inspections during 2017-23.
- The Department did not put any mechanism in place/ prepare any quarterly/ annual inspection plan to ensure periodical inspection of each establishment/ work site by the Inspectors.

Inadequacy of inspections resulted in non-registration of eligible and willing BOC workers, non-registration of establishments, non-assurance of health and safety norms by the employers and non-investigation of accident cases which were discussed in **Paragraphs 2.3.8.2(i), 2.3.8.2(iii), 2.3.8.4(i) and 2.3.8.4(ii)** respectively.

While accepting the facts, the Government stated (September 2023) that all the District Labour Officers had been cautioned for negligence of duties in undertaking inspections and verification as per Act and Rules. Additionally, the Labour Officers had been directed to take up inspection which would be monitored.

#### **2.3.8.5(ii) Shortage of manpower for inspection**

Section 43 (1)(a) of the BOCW Act provides that Inspector may assess facilities such as drinking water, latrines, urinals, first aid and canteen provided by the employer for the workers. Besides, it may be ensured that normal working hours were fixed, and overtime was paid where the workers were deployed for additional hours over and above the normal working hours. Further, each establishment should be periodically inspected by the Inspector.

Availability of the manpower against the sanctioned strength ranged between 78 *per cent* (in 2017-18) and 54 *per cent* (in 2022-23) in the State as shown in **Table 2.3.3**.

**Table 2.3.3: Details showing vacant posts in the Labour Department**

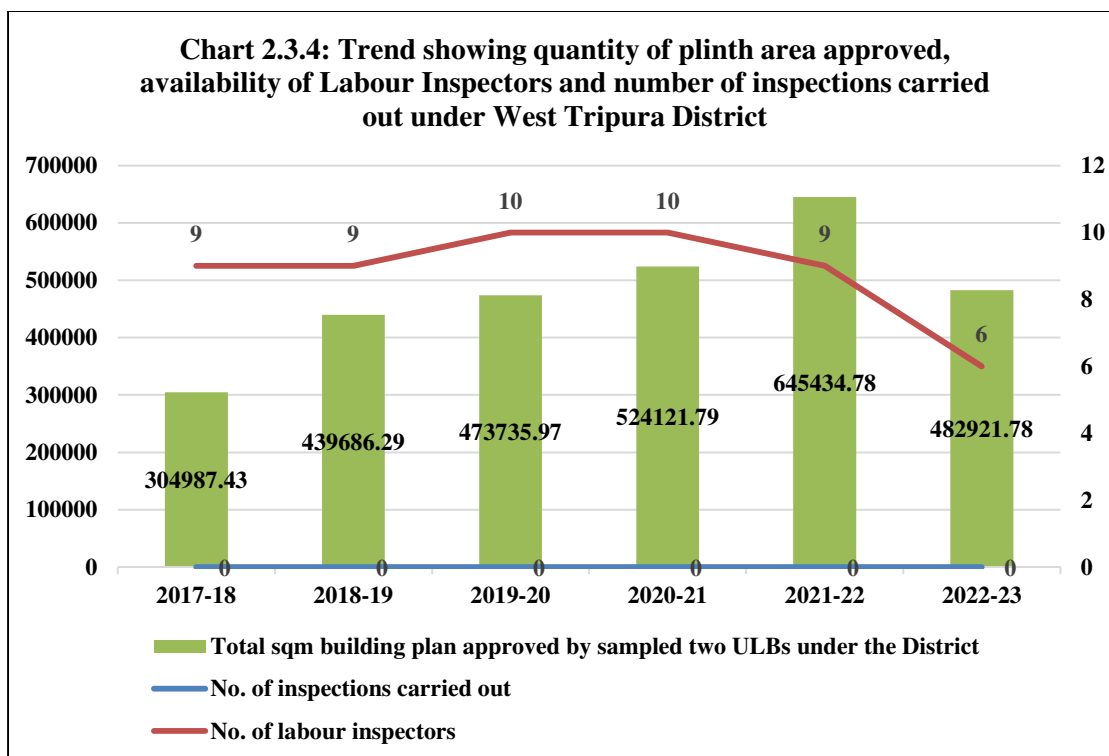
Year	Labour Officer			Labour Inspector		
	Sanctioned strength	Men-in-position	Percentage of availability of manpower against the sanctioned strength	Sanctioned strength	Men-in-position	Percentage of availability of manpower against the sanctioned strength
2017-18	10	08	80	68	53	78
2018-19	10	07	70	68	52	76
2019-20	10	04	40	68	52	76
2020-21	10	00	00	68	52	76
2021-22	10	00	00	68	49	72
2022-23	10	09	90	68	37	54

*Source: Information furnished by the Labour Directorate*

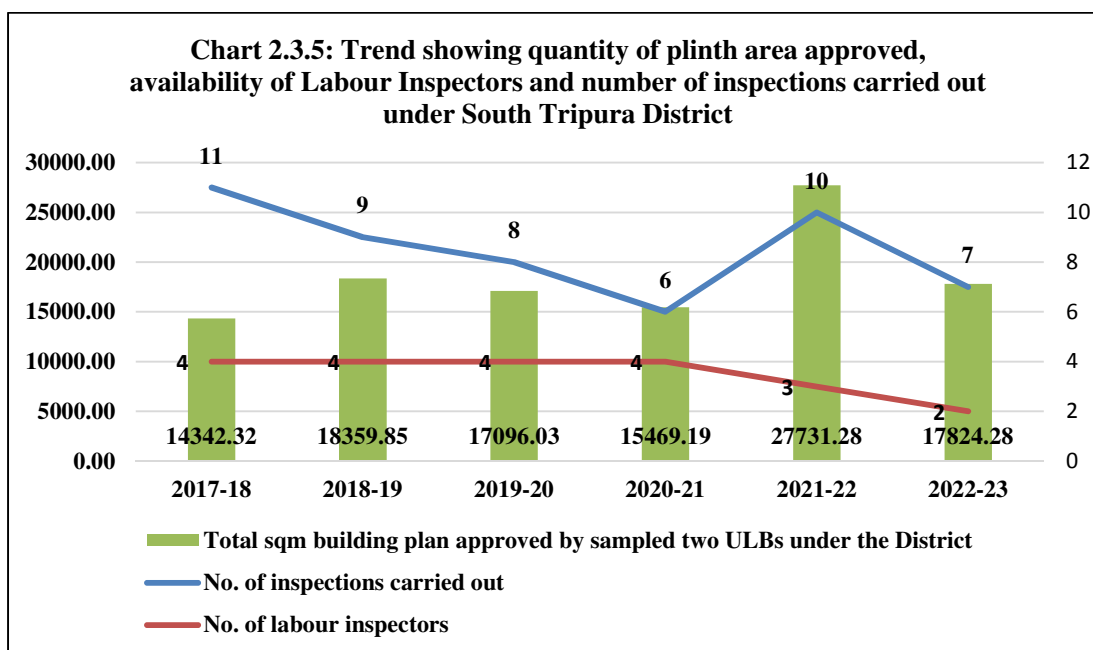
It can be seen from **Table 2.3.3** that there were vacancies in the post of Labour Inspectors and Labour Officers. There was no Labour Officer in the entire State during 2020-22, thereby affecting the monitoring of inspections conducted by the Labour Inspectors. As pointed out in **Paragraph 2.3.8.5(i)**, yearly average of inspections carried out drastically came down from 185 during 2017-20 to 53 during 2020-22.

Year wise position of availability of Labour Inspectors, number of inspections carried out and quantity of plinth area approved by the sampled ULBs under the two sampled districts<sup>58</sup> are shown in **Charts 2.3.4 and 2.3.5**.

<sup>58</sup> West Tripura District and South Tripura District



Audit observed that in West Tripura district, despite of availability of labour inspectors, no inspection was carried out during 2017-23 though plinth area approved by the ULBs had an increasing trend.



In South Tripura District, the number of Inspectors and number of inspections carried out decreased while plinth area approved by the ULBs was increased during 2017-23.

Further, it was noticed that there was only one Chief Labour Officer against the sanctioned strength of two during the period of 2017-20. Thereafter, the post remained vacant during the period of 2020-23.



Shortage of inspecting staff led to inadequacy of inspections apart from poor monitoring and non-enforcement of relevant Acts and Rules by the Department.

In reply, the Government stated (September 2023) that Department would pursue the matter for filling up of all vacant post of Labour Officers and Labour Inspectors.

### Conclusion

In absence of inspection reports/ notes, the Department failed to verify and take corrective measures towards implementation of health/ safety norms, identification of eligible willing BOC workers and establishments for registration as required under BOCW Act. Besides, shortage of inspecting staff and absence of planning for inspection were also noticed which adversely affected the inspection activities.

### Recommendations

*The Government may consider to;*

- *make quarterly/ annual inspection plans based on risk profile and volume of the construction sites taking into consideration manpower availability for inspection;*
- *adopt suitable mechanism for effective monitoring of inspection activities and review the inspection reports regularly.*

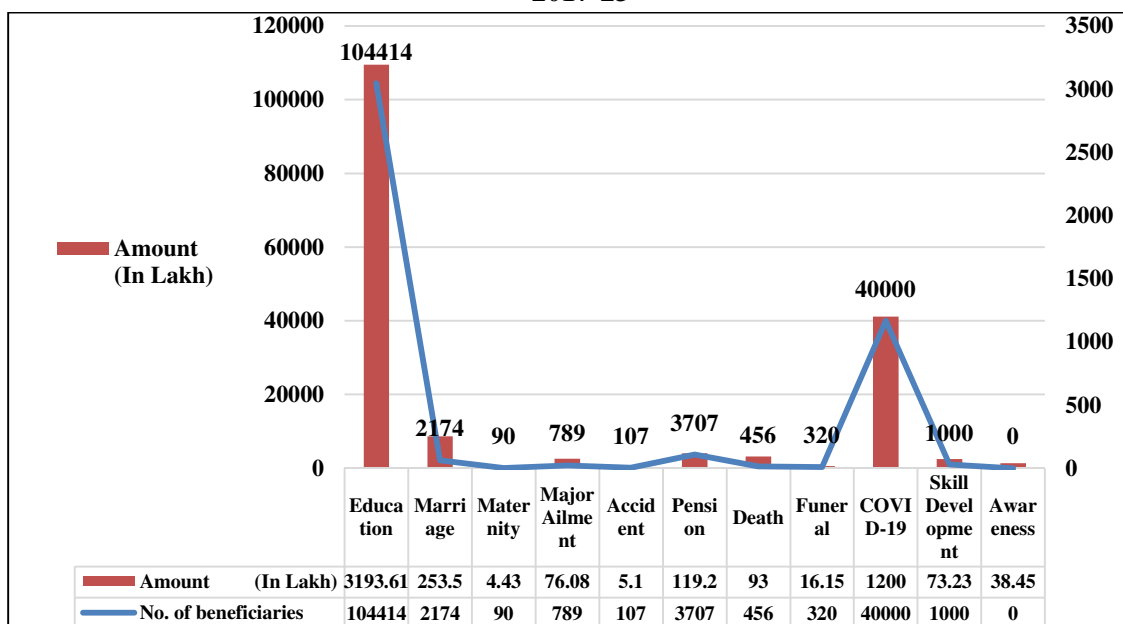
***Objective 6: Whether administration and utilisation of fund on implementation of welfare schemes by the Board was efficient and effective and as per Act and rules framed by the State Government***

#### 2.3.8.6 Implementation of welfare schemes

Section 22 read with Section 24 (2) of the BOCW Act, stipulates that cess collected is required to be spent for the welfare of construction workers on schemes, *i.e.*, maternity benefits, pension, advances for purchase and construction of houses, disability pension, payments of financial assistance, medical assistance, financial assistance for education and marriage of children. Moreover, pursuant to the direction of the Supreme Court (March 2018), the Ministry, GoI framed a Model Welfare Scheme which included life and disability care, health and maternity cover, education to the wards of the BOC workers, housing, pension, skill development and awareness programmes.

It was noticed in audit that the Board implemented 11 welfare schemes for registered workers under the Act. Details of expenditure incurred on the welfare schemes along with number of beneficiaries benefited during 2017-23 are shown in **Chart 2.3.6**.

Chart 2.3.6: Number of Beneficiaries and amount spent on the welfare schemes during 2017-23



#### 2.3.8.6(i) Non-fixation of timeframe for disposal of requests for financial assistances

As per direction given by the Supreme Court (January 2010), the benefits under the Acts must be extended to the registered workers within a stipulated time frame, preferably within six months<sup>59</sup>.

Scrutiny of 145 sampled applications under three sampled schemes<sup>60</sup> (*i.e.* Education, Marriage and Major Ailments) revealed that timelines for scrutiny, sanction/ rejection, and disbursement of financial assistance under the schemes were not fixed by the Board/ Department upto November 2022<sup>61</sup>. It was seen in audit that the time taken by the Board for sanctioning of financial assistance after receipt of applications under the schemes ranged between 13 days and 460 days. Further, there were 74 instances out of selected 145 cases where time taken to extend the benefits were beyond six months as detailed in **Table 2.3.4**.

Table 2.3.4. Time taken by the Board for disposal of applications for financial assistance

Name of the Schemes	Total number of applications selected for audit scrutiny	Time taken for sanctioning the applications from the receipt of applications		Number of cases where time taken beyond 180 days <i>i.e</i> six months in extending benefit
		Minimum (in days)	Maximum (in days)	
Education	60	94	460	33
Marriage	59	49	399	32
Major ailment	26	31	277	09

<sup>59</sup> Except in case of extending assistance under death benefit where timeframe was stipulated to be 60 days under Model Welfare Scheme as discussed in **Paragraph 2.3.8.6(iii)**

<sup>60</sup> Excluding COVID assistance and awareness schemes as assistance was not given based on the applications for these two schemes and also death benefit which was discussed under Model Welfare Scheme at **Paragraph 2.3.8.6(iii)**

<sup>61</sup> The Board fixed timeframe of 20 days for disposal of applications 16 November 2022

Thus, there were abnormal delays in disbursing the schemes' benefit to the applicants due to non-fixation of timelines for disposal of applications. Further, there was no grievance redressal mechanism in place both at State and District levels where beneficiaries could lodge complaints for such delays.

While accepting the facts, the Government stated (September 2023) that due to manual processing (collection, scrutiny, rectification, resubmission, *etc.*) of all the applications for availing scheme benefits, disbursement of benefits take time. However, the Board adopted an online portal (<https://bocwtripura.in/>) for speedy disbursement of financial assistance from now onwards. A timeframe of 20 days after receipt of applications was set by the Board in November 2022 for settlement of claims. Further, it was ensured that the matter would be taken care of by the Board in future.

#### **2.3.8.6 (ii) Implementation of financial assistance provided under COVID-19 scheme**

The State Government decided (March 2020) to extend a benefit of ₹ 3,000 per beneficiary under COVID-19 Emergency Relief Scheme to 40,000 beneficiaries involving a total amount of ₹ 12 crore to be paid from the available fund with the Board. As of March 2020, 1,07,317 BOC workers were registered under the Board; but compliance of the State Government's decision to provide COVID-19 assistance to 40,000 beneficiaries resulted in deprival of balance 67,317 beneficiaries. Moreover, the Board neither maintained bank account details of the registered beneficiaries in a database nor made any effort to collect bank account details of the inactive beneficiaries. Also, the Department/ Board did not further pursue with the State Government to cover the remaining 67,317 beneficiaries despite availability of huge fund with the Board.

Further, out of 40,000 beneficiaries, the payment made to 721 beneficiaries was not successful due to incorrect bank accounts' information. Rectification of bank accounts were done for only 28 beneficiaries (out of 721 beneficiaries) and accordingly payment was made to them and the remaining 693 beneficiaries were deprived of the financial assistance under COVID-19 scheme.

It was noticed in audit that:

- the Board did not maintain comprehensive and updated database<sup>62</sup> of the beneficiaries and therefore, it failed to maintain the bank account details of the beneficiaries
- the Department/ Board did not fix any criteria (except availability of active bank accounts of the beneficiaries) regarding the selection of 40,000 beneficiaries under COVID-19 emergency relief scheme out of 1,07,317 registered BOC workers.

<sup>62</sup> Including active bank account details

Scrutiny of the records related to 18,467<sup>63</sup> beneficiaries under two sampled districts (West Tripura and South Tripura) revealed that;

- a) there were four instances (all under West Tripura District) where financial assistance of ₹ 3,000 (in each case) was transferred twice to the same beneficiaries' bank accounts resulting in excess payment of ₹ 12,000.
- b) there were 1,638<sup>64</sup> instances (transaction involving payments of ₹ 49.14 lakh (@ ₹ 3,000 each) of mismatch in beneficiaries' names against the same registration numbers as per the beneficiaries' list submitted by the Board to the bank and list of registered workers furnished by the Board to Audit (which did not contain beneficiaries' bank account numbers). As such, payment of ₹ 49.14 lakh made to persons other than the registered beneficiaries was irregular.
- c) there were 257 instances<sup>65</sup> of payments made twice to the same beneficiary registration number resulting in irregular disbursement of ₹ 7.71 lakh.

In absence of comprehensive database (such as details of bank account number, Unique Biometric Identification Number, *etc.*), the Board did not ensure authenticity of the payees before making payments and hence, the possibility of extending financial assistance to the ineligible persons could not be ruled out.

While accepting the facts, the Government stated (September 2023) that it had happened due to lack of effective database and therefore, the Board had to rely on incomplete and outdated information which led to mistake in remote verification process (such as over phone/ WhatsApp) during pandemic situation. It further stated that need of speedy disbursement and inadequate monitoring had contributed to the providing financial assistance to ineligible persons and duplications in extending the assistance took place due to processing of huge number of beneficiaries' information only through MS Office. This also indicated that the Board did not have any Database Management System.

#### **2.3.8.6(iii) Implementation of Model Welfare Scheme**

As per Supreme Court's judgement (March 2018), the State Boards were to implement Model Welfare Scheme (MWS) for welfare of the construction workers in the State. The instances of non-compliance with the criteria of MWS are detailed below:

- (i) According to MWS, the benefits under death and disability was to be paid within 60 days. Test check of 24 sampled applications revealed that death benefit was paid within stipulated 60 days in only four (*i.e.* 17 *per cent*) cases. In remaining 20 (*i.e.* 83 *per cent*) cases, there were delays (beyond 60 days) ranging from 25 days to 373 days.
- (ii) Paid maternity leave, ranging from 90 days to 26 weeks, for up to two deliveries was to be provided. It was seen in audit that the scheme was formulated and

<sup>63</sup> 13,634 beneficiaries under West Tripura District and 4,833 beneficiaries under South Tripura District

<sup>64</sup> 1,608 instances under West Tripura District and 30 instances under South Tripura District

<sup>65</sup> West Tripura District: 255 and South Tripura District: two

launched<sup>66</sup> in October 2022 by the Board. However, no beneficiary claimed the benefit under that scheme upto March 2023.

- (iii) According to the MWS guidelines, the Board was to formulate schemes to provide transit accommodation, labour shed, mobile toilets, *etc.* However, no such scheme to provide transit accommodation, labour shed, mobile toilets, *etc.* for the predominant migratory BOC workers was formulated by the Board (April 2023).
- (iv) Ceiling of 10 *per cent* expenditure on skill development, out of the total cess collected amount in previous year, was to be adhered to. It was seen that during the period covered in audit, only ₹ 0.73 crore was spent only in 2020-21 for skill development of 915 workers against the total amount of cess collected of ₹ 17.52 crore during 2019-20 *i.e.*, only 4.17 *per cent*. However, the Board did not conduct any skill development training during 2017-20 and 2021-23.

While admitting the facts, the Government stated (September 2023) that the Board had adopted an online portal for speedy disbursement of financial assistance and a timeframe of 20 days after receipt of applications was set by the Board in November 2022 for settlement of claims. It also added that for providing transit accommodation, labour sheds, mobile toilets, *etc.* a proposal would be placed before the Board in the upcoming Board's meeting. With reference to skill development programme, the Government stated during Exit Conference that though the beneficiaries were being paid stipend and were being distributed kits like masonry, the workers were reluctant to get trained. However, efforts would be made to increase skill development trainings.

#### **2.3.8.6(iv) Lack of awareness among the BOC workers**

The direction issued by the Supreme Court (January 2010), *inter alia*, stated that awareness should be created on registration of BOC workers and the benefits available under the BOCW Act. There should be effective use of media, All India Radio and Doordarshan for awareness regarding the Act, the benefits available thereunder and the procedures for availing the benefits.

Further, pursuant to the judgement (19 March 2018) of the Supreme Court, the Ministry, GoI prepared Model Welfare Scheme for BOC Workers and action plan (for strengthening implementation machinery). This also includes awareness generation among BOC workers.

It was noticed in audit that during 2017-22, no expenditure was incurred by the Board on awareness activities and only ₹ 38.45 lakh was spent on awareness during 2022-23.

However, as per information furnished by the Board, registration camps were conducted by the field functionaries of the Labour Department and flex, festoons on

<sup>66</sup> Maternity leave with pay of maximum three months shall be provided to the female registered construction worker who has been working as construction worker for not less than one year at the minimum rate of wages in respect of unskilled BOCW workers as notified by the Department.



welfare schemes were displayed at prominent places of market areas, motor stands, Blocks/ Gram Panchayat/ Village Council offices for mass awareness; though no such documentary evidence<sup>67</sup>/ report supporting the awareness campaign conducted by the Board during 2017-22, was available on records.

The Board issued a work order (in December 2022) to a third party (M/s Boom Box Animation, Agartala selected through open tendering process) which conducted various awareness activities like roadside drama, road show by publicity van, branding on vehicles, printing and distribution of leaflets, hoarding, *etc.* in the State at a cost of ₹ 38.45 lakh during 2022-23.

During survey of 69 unregistered construction workers, it was noticed that 61 *per cent* of them were not aware about the various schemes run by the Board and balance 39 *per cent* workers were aware of only two to five schemes out of 11 schemes implemented by the Board. Further, 20 *per cent* workers were not aware about the existence of the Board as discussed in succeeding **Paragraph 2.3.9.2**. The surveyed unregistered workers expressed their willingness to become registered beneficiaries with the Board after audit team explained the scheme benefits to them. This corroborated the fact that awareness activities conducted by the Board/ Department were not effective.

In reply, the Government stated (September 2023) that for providing transparent, time bound, social security benefits to the registered construction workers State Government had decided to take up special drive for awareness generation and mass registration of the eligible construction workers.

### **Conclusion**

There were delays in settlement of claims under various welfare schemes in absence of any fixed time frame for disbursement process. Further irregularities were noticed in providing financial assistance under COVID-19 scheme due to non-maintenance of updated and comprehensive data base of registered beneficiaries by the Board.

### **Recommendations**

*The Government may consider;*

- *to adopt innovative ideas for creating mass awareness; and*
- *to adopt a mechanism for timely disposal of claims.*

#### **2.3.8.7 Monitoring**

##### **2.3.8.7(i) Non-formation of State Advisory Committee**

Section 4(1) of BOCW Act provides that the State Government had to constitute a committee *viz*; the State Advisory Committee (SAC) to advise the State Government on such matters arising out of the administration of the Act. The SAC had to conduct meetings at least once in six months.

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<sup>67</sup> Voucher, photograph/ report of awareness campaign, *etc.*

Audit observed that though the State Government had notified the TBOCW Rules in August 2002, the SAC was constituted in February 2015 whose term expired in January 2018 and last meeting of the SAC was held in January 2016. After January 2018, SAC was not re-constituted (September 2023) and thus, no meeting was held for more than seven years (September 2023).

While accepting the fact, the Government stated (September 2023) that proposal for reconstitution of the Committee was under process.

#### **2.3.8.7(ii) Non-submission of returns by the registered establishments**

As per Rule 242 of the TBOCW Rules, every employer shall send annually a return<sup>68</sup> relating to establishment to the Registering Officer having jurisdiction so as to reach the return not later than 15<sup>th</sup> February following each calendar year. Further, Rule 272(2) of TBOCW Rules stipulates submission of monthly returns by the employers to the Secretary of the Board (or any other officer authorised by him) in Form XXXII, showing details of workers entitled to be registered as well as those who left the service during the preceding month.

Scrutiny revealed that none of the employers carrying out building or other construction works, had furnished the annual and monthly returns during 2017-23. Moreover, the registering officers of the Department as well as Secretary of the Board failed to enforce and ensure submission of such returns by the employers. As a result, the Board had no information about the details of the workers entitled to be registered, 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.*

While accepting the facts, the Government stated (September 2023) that the steps would be taken to ensure non-recurrence of the same in future.

#### **2.3.8.7(iii) Intimation of notice of commencement and completion of building and other construction works**

As per Section 46 of the BOCW Act, an employer shall, at least thirty days before the commencement of any building or other construction work, a written notice<sup>69</sup> send or cause to be sent to the Inspector having jurisdiction in the area where the proposed building or other construction work is to be executed and in case of any change in the particulars furnished, the employer shall intimate the change to the Inspector within two days of such change. Further, as per Section 48 of the BOCW Act, where an employer fails to give notice of commencement of the building or other construction work, 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 both.

<sup>68</sup> In Form XXV

<sup>69</sup> The name and situation of the place where the building or other construction work is proposed to be carried on, the name and address of the person who is undertaking the building or other construction work, the nature of the work involved and the facilities, including any plant and machinery, provided, the number of workers likely to be employed during the various stages of building or other construction work, the approximate duration of the work, *etc.*

Audit observed that though none of the registered establishments had intimated the actual date of commencement and completion as per the provisions of the Act, the Board had not taken any steps to obtain such information from the establishments nor imposed any penalty on employers failing to provide such notices.

In absence of such intimation for commencement of work by the employers, establishments carrying out building and other construction activities remained outside the monitoring purview of the Board.

While accepting the facts, the Government stated (September 2023) that the issue would be taken up with all concerned departments and organisations for strict enforcement of the Act.

#### **2.3.8.8 Internal Control**

##### **2.3.8.8(i) Audit of the Board**

- As per Section 27(1) of the BOCW Act, the accounts of the Board were to be audited by the Comptroller and Auditor General of India. But the Board did not submit its annual accounts for the period from 2017-18 to 2022-23 to the Principal Accountant General (Audit), Tripura for audit.
- Specific direction was given (March 2018) by the Hon'ble Supreme Court in response to a writ petition<sup>70</sup> to conduct the Social Audit on the implementation of the Act so that in future there is better and more effective and meaningful implementation of the Act. The matter had been discussed in the Monitoring Committee meeting held (May 2018) under the Chairmanship of Director General, Labour Welfare of Ministry, GoI and included in Model Welfare Scheme circulated by the GoI for compliance by State/ UT Governments. The objective of Social Audit was to visit ongoing construction sites, inform the workers about their entitlements as per the Act, identify eligible workers but not registered and facilitating workers for filing grievances, *etc.*

Scrutiny revealed that no Social Audit had been conducted by the Board during 2017-23 which resulted in non-achievement of the objectives of social audit.

The Government assured (September 2023) that issue of social audit would be taken care of by the Board in future.

##### **2.3.8.8(ii) Other deficiencies**

The following deficiencies in internal control of the Board were noticed in audit:

- annual action plans and perspective plans were not prepared by the Board though the Board was responsible for implementation of various welfare schemes for the construction workers.
- Section 57 of the BOCW Act provides that every Board should furnish from time to time to the Central and State Governments such returns as they may

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<sup>70</sup> WP 318 of 2006

require. The State Government prescribed submission of annual report and annual budget by the Board to oversee the proper implementation of the Act and functioning of the Board. Further, as per Section 26 of the Act, every year the Board should prepare its annual report, giving a full account of its activities during the previous financial year and submit the same to the State Government, But the Board had neither submitted annual budgets (except for the year 2017-18) nor annual reports to the State Government. Also, the Board/ Department did not set any annual and/ or long-term target for registration of establishments and beneficiaries, inspections, conducting awareness programmes, *etc.* Therefore, the Board could not effectively assess its activities/ achievements against any performance indicators.

- the Board did not prepare any annual action report to review/ monitor their own performance and gap-up the deficiencies.
- the Board did not prescribe any return format for the cess deductor (*i.e.*, urban local bodies, *etc.* who were authorised to approve the buildings plans and collect cess on the estimated construction cost) indicating the number of buildings/ approved construction plans along with estimated cost of construction works to ensure that the cess collected by them was being deposited to the Board.
- effective mechanism for collection of cess was absent and comprehensive database on registered establishments and beneficiaries, ongoing construction works (both public and private, *etc.* was not maintained by the Board.
- the Supreme Court of India directed (February 2012) that every Welfare Board should hold its meeting at least once in every two months and submit the minutes to the Secretary (Labour) of the Government quarterly, so that the implementation of the schemes could be reviewed periodically. During 2017-23, the Board held only 12 board meetings (33 *per cent*) against required 36 meetings. Therefore, implementation of the schemes was not reviewed periodically.
- grievance redressal mechanism was not constituted both at the district level and State level which could be a potential source of information regarding lacuna/ shortfall in various activities of the Board.

The Government replied (September 2023) that necessary steps would be taken by the Board to comply all these issues.

### Conclusion

Monitoring was inadequate as the State Government did not re-constitute the State Advisory Committee since February 2008 for advising on the matters arising out of the administration of the Act and the Board did not ensure submission of periodical returns from the employers for obtaining the information like the details of the workers entitled to be registered, 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. There were deficiencies in internal control of the Board like non conducting of Social Audit, non-submission of annual budgets, non-submission of annual accounts, annual returns to the State Government and non-constitution of grievance redressal mechanism.

### Recommendations

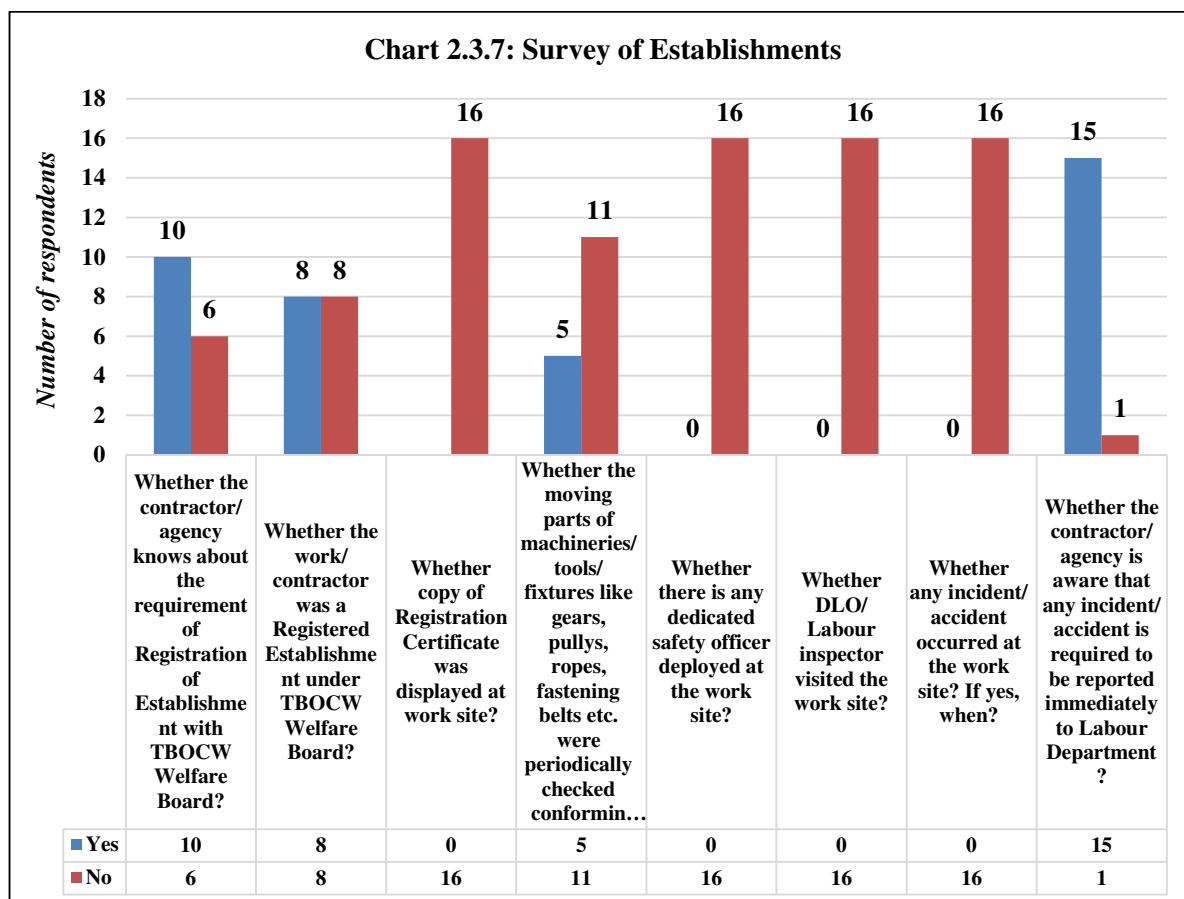
*The Government may consider;*

- *to re-constitute the State Advisory Committee;*
- *to constitute the grievance redressal mechanism; and*
- *to ensure regular submission of periodical returns from the employers and regular submission of annual accounts of the Board to the Principal Accountant General (Audit), Tripura for audit.*

### 2.3.9 Audit Survey

#### 2.3.9.1 Audit survey of establishments

Summary of audit findings during survey (May 2023) of 16 (eight registered and eight unregistered) establishments are given in **Chart 2.3.7**.



Further, it was noticed that;

- Out of 257 BOC workers employed at the 16 work sites, only nine (3.5 per cent) workers were found registered with the Board.

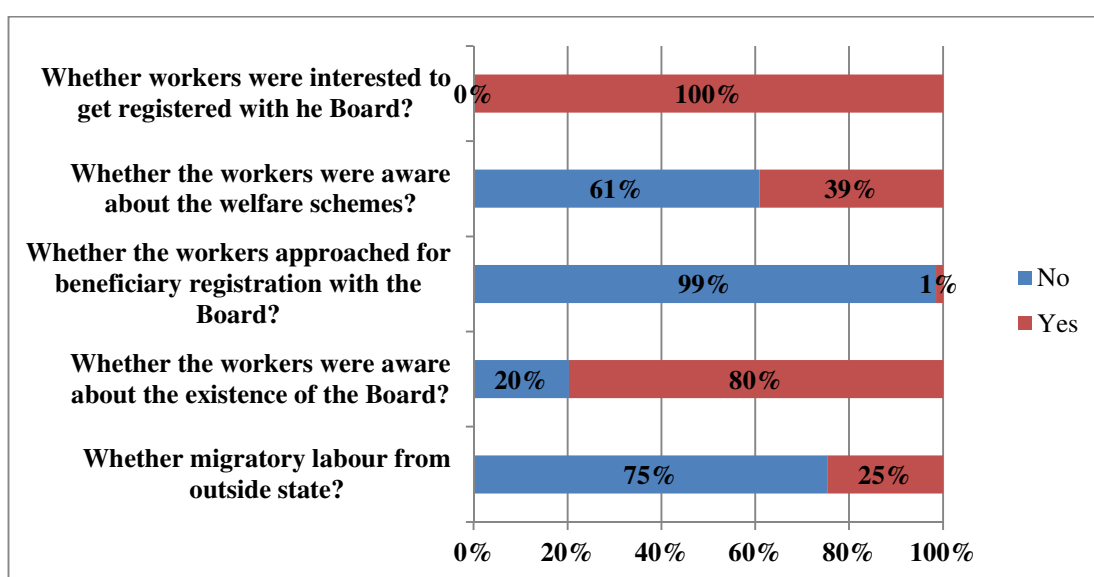


- Neither the Board nor the Urban Local Body collects cess from private establishment.
- None of the establishments displayed the board mentioning the rate of wages, hours of work and name of inspector having jurisdiction as required under Rule 238 of the TBOCW Rules.
- None of the registered establishments had received the assessment order passed by the Assessment Officer.

### 2.3.9.2 Audit survey of un-registered BOC workers

Summary of audit findings during survey (May 2023) of 69 unregistered BOC workers are given in **Chart 2.3.8**.

**Chart 2.3.8: Survey of unregistered BOC workers**



It was also noticed that;

- 39 per cent workers who stated that they were aware about the schemes were actually aware of only two to five schemes out of 11 schemes those were being implemented by the Board.
- Though 80 per cent workers were aware about the existence of the Board, only one per cent of them have approached the Board for registration.

## TRIBAL WELFARE DEPARTMENT

## 2.4 Excess expenditure

**Failure of verification of genuineness of applications for hostellers' scholarship at the school/ institute level, District and Department levels led to excess payment of ₹ 1.97 crore to the day scholars at the hostellers' rate.**

Ministry of Tribal Affairs (MoTA), Government of India (GoI) introduced (July 2012) a centrally sponsored scheme of Pre-matric Scholarship for needy Scheduled Tribe (ST) students studying in classes IX and X. The objective of the scheme was to support parents of ST children for education of their wards studying in classes IX and X so that the incidence of drop-out, especially in the transition from elementary to the secondary stage is minimised. Paragraph 6 of the scheme guidelines provided that the day scholars were entitled for scholarship at lower rates as compared to the hostellers. The MoTA revised the rate of scholarship from the academic session 2019-20 with effect from 1 December 2019 as given in **Table 2.4.1**.

Table 2.4.1: Rates of Scholarship

(in ₹)

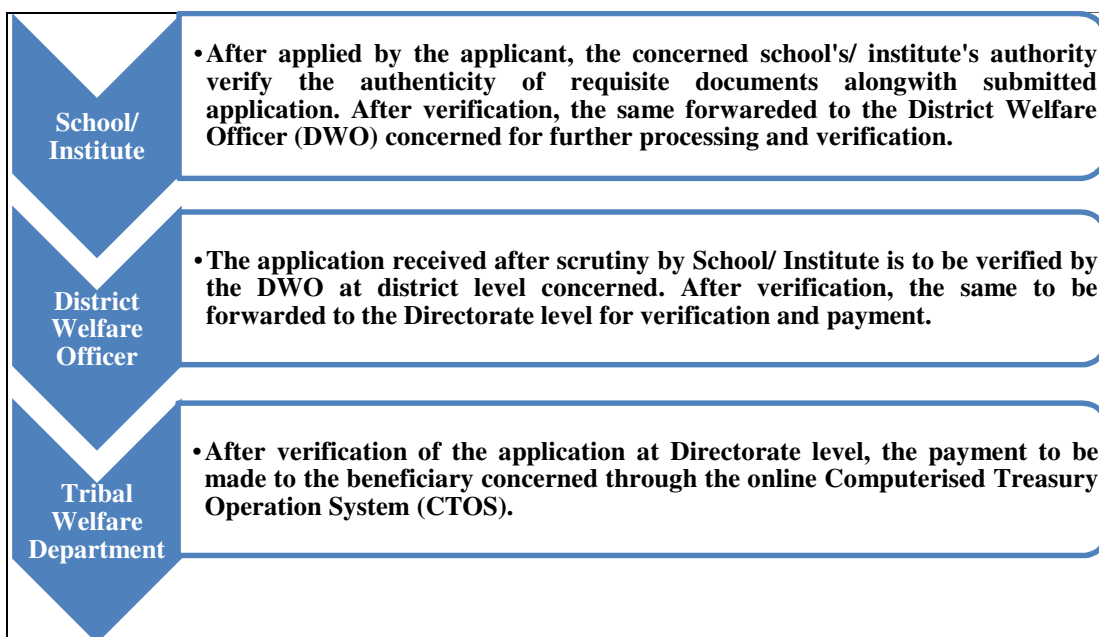
Item	Day Scholars		Hostellers	
	Pre-revised rate	Revised rate	Pre-revised rate	Revised rate
Scholarship for 10 months ( <i>per month</i> )	150	225	350	525
Books and <i>Ad hoc</i> Grant ( <i>per annum</i> )	750	750	1000	1000

As per paragraphs 8 and 9 of the scheme guidelines, the scholarship will be payable for 10 months in an academic year from April or from the month of admission, whichever is later, to the month in which the examinations are completed, at the end of the academic year, with the condition that if the scholar secures admission after the 20<sup>th</sup> day of a month, the amount will be paid from the month following the month of admission.

Section 10 (ii) of the scheme guidelines states that, if a student is found to have obtained scholarship by false statement, his/ her scholarship will be cancelled forthwith and the amount of scholarship paid will be recovered, at the discretion of the State Government/ UT Administration. The student concerned will be blacklisted and debarred for scholarship in any scheme forever.

The Scheme is implemented through the National Scholarship Portal (NSP) in the State. As per mechanism in the NSP, the application will be generated by the applicants through the NSP portal along with requisite information and documents, followed by three level log-in credentials for application processing and verification in this portal as detailed in **Chart 2.4.1**.

Chart 2.4.1: Three levels application processing and verification mechanism



Scrutiny (December 2022) of the data of Tribal Welfare Department, Government of Tripura pertaining to Pre-matric ST scholarship revealed that during 2017-22, 6,653 applicants (2,292 boys and 4,361 girls) were extended the excess benefit of ₹ 1.97 crore as hostellers scholarship. However, these students were studying in schools/ institutes which did not have any hostel facility as detailed in **Appendix 2.4.1**, and thus, were eligible only for day scholars' scholarship.

It was further noticed that, during 2018-22, while studying in the same school in classes IX and X, the students claimed day scholar rate in class IX and hotelier rate in class X<sup>71</sup>.

Therefore, failure on the part of the Department to verify the genuineness of student applications for hostellers' scholarship at the institute level, the District and Department levels led to excess payment of hostellers' scholarship of ₹ 1.97 crore to the student of institutes/ schools which had no hostel facility.

The Government stated (March 2023) that the institute level would be instructed to verify whether the students were hosteller or day scholar and liability would be fixed upon them in case of discrepancies. The reply of the Government, however, is silent on the failure to verify at the District and Directorate level.

#### **Recommendation:**

***The government should ensure proper verification of the scholarship applications at the institute, District and Department levels to prevent payment of scholarships to ineligible students.***

<sup>71</sup> During 2018-19: 343 students, 2019-20: 151 students; 2020-21: 155 students and during 2021-22: 225 students.

## TRIBAL WELFARE DEPARTMENT

## 2.5 Excess expenditure

**Payment of pre-matric scholarship at the revised rate to beneficiaries for eight months for the year 2019-20 instead of at the pre-revised rate resulted in extra expenditure of ₹ 94.59 lakh.**

Ministry of Tribal Affairs (MoTA), Government of India (GoI), introduced (with effect from 1 July 2012) a centrally sponsored scheme (funding pattern of 90:10 between Centre and State Governments) of Pre-Matric Scholarship for needy Scheduled Tribe (ST) students studying in classes IX and X. As per paragraph 8 and 9 of Pre-Matric (ST Category) scheme guidelines, the scholarship will be payable for 10 months in an academic year from April or from the month of admission, whichever is later, to the month in which the examinations are completed, at the end of the academic year with the condition that if the scholar secures admission after the 20<sup>th</sup> day of a month, the amount will be paid from the month following the month of admission. Further, in case of renewal of scholarship, it will be paid from the month following the month upto which scholarship was paid in the previous year. As per paragraph 6 of pre-matric (ST category) scheme guidelines (effective from 1 July 2012), day scholars were entitled for scholarship at lower rates as compared to the hostellers.

The MoTA revised (20 December 2019) the rate of scholarship in respect of Day Scholars and Hostellers from the academic session 2019-20 which was effective from 1 December 2019, as given in **Table 2.5.1**.

**Table 2.5.1: Rate of scholarship (pre-revised and revised)**

(in ₹)

Item	Day Scholars		Hostellers	
	Pre-revised rate	Revised rate	Pre-revised rate	Revised rate
Scholarship (per month)	150	225	350	525
Books and Ad hoc Grant (per annum)	750	750	1,000	1,000

Scrutiny (May 2023) of data provided (August 2022) to Audit by the Tribal Welfare Department, Government of Tripura revealed that for the year 2019-20, 3,589 and 7,391 students totalling to 10,980 were extended benefit of scholarship as hostellers and day scholars, respectively in all districts across the State.

As per revised rate of the MoTA, the scholarship should be paid at pre-revised rate for eight months (from April to November 2019) and at revised rate for two months (for December 2019 and January 2020). But the Department disbursed (last payment on 7 December 2020) the scholarship for all 10 months (from April to January) based on revised rate instead of the pre-revised rate for the first eight months. This resulted in an extra expenditure of ₹ 94.59 lakh. The details of the category-wise and district-

wise excess payment of pre-matric scholarship for the year 2019-20 are given in **Appendices 2.5.1 and 2.5.2.**

In reply, the Government stated (March 2023) that, in the financial year 2019-20, Pre-matric scholarship for ST students had been given at revised rate for all the 10 months. The scholarship amount could not be fragmented into month-wise in the National Scholarship Portal (NSP) due to which the scholarship had been paid at revised rate for 10 months.

The reply of the Government is not acceptable because the Department did not make any efforts to avoid excess payment of scholarship amount by taking up the matter with the MoTA prior to disbursement of the scholarship amounts. It was only after being pointed out by Audit that the Department informed (April 2023) the matter to the MoTA. In response, the MoTA had informed (December 2023) that ₹ 85.13 lakh (being 90 *per cent* of ₹ 94.59 lakh) would be deducted from the next release of funds.

***Recommendation:***

***The government should ensure payment of scholarship to eligible students as per the applicable rates to avoid excess payment.***



