Report of the
Comptroller and Auditor General of India

for the period ended 31 March 2024

Government of West Bengal

Report No. 7 of the year 2025

(Performance & Compliance Audit-Civil)

TABLE OF CONTENTS

PREFACE

This Report for the period ended March 2024 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

The Report contains significant results of one Performance Audit and one Subject Specific Compliance Audit relating to two Departments of the Government of West Bengal.

The instances mentioned in this Report are those which came to notice in the course of test audit pertaining to the period 2019-20 to 2023-24 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2023-24 have also been included wherever necessary.

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Performance Audit on Jal Jeevan Mission in West Bengal

Jal Jeevan Mission (JJM) is a flagship scheme launched by the Ministry of Jal Shakti, Government of India (GoI) on 15 August 2019, to provide access to safe and sufficient drinking water to each rural household (HH) through Functional Household Tap Connections (FHTCs) by 2024.

In West Bengal, as of March 2019, out of 1.63 crore rural household, FHTCs were available to 2.15 lakh rural households *i.e.*, 1.31 *per cent* only. The JJM scheme aimed to provide piped water supply to the remaining 1.61 crore rural households of the State through FHTCs by the end of 2024 (revised to 2028 in the Union Budget of 2025-26). Subsequently the number of households of West Bengal to be provided FHTCs increased to 1.75 crore (17 October 2024) as per JJM-IMIS portal. In West Bengal, Public Health Engineering Department (PHED) is the implementing department for JJM.

Performance Audit of JJM for the period 2019-20 to 2023-24 was carried out, to assess the status of implementation and achievement of intended outcomes of JJM.

Significant audit findings:

- As on 31 March 2019, the coverage of FHTCs in West Bengal was 1.31 *per cent* of rural households (*i.e.*, 2.15 lakh out of 1.63 crore rural households), *vis-à-vis* all India coverage of 18.33 *per cent*. After five years of the implementation of JJM in the State, the coverage of FHTCs in the State was only 58.74 lakh (34 *per cent*) against the revised target of covering the 1.75 crore households, *i.e.*, 1.16 crore households (66.45 *per cent*) remained uncovered as of 31 March 2024. Further, out of six selected districts, coverage of FHTCs was maximum in Bankura district (47.83 *per cent*) and minimum in Purulia district (17 *per cent*).

  (Paragraphs 1.3 & 1.9.1)

- Of the total Central allocation of ₹19,595.02 crore for 2019-24, only ₹10,502.85 crore (53.60 *per cent*) was released by the GoI due to the State's poor financial progress during 2019-23, which prevented it from receiving any additional funding from GoI. Only in 2023-24 State availed an additional ₹400 crore as a performance reward from GoI.

  (Paragraph 1.5)

- The Ministry of Health and Family Welfare, GoI, identified 10 districts in West Bengal as affected by Japanese Encephalitis–Acute Encephalitis Syndrome. As per JJM guidelines, States were required to ensure the provision of FHTCs, to every rural household in such districts by 2021. However, as on 01 April 2024, the State was able to provide FHTCs to only 24.52 lakh households (33.22 *per cent*) out of 73.81 lakh households in these districts, even after a delay of three years from the scheduled completion date (March 2021).

  (Paragraph 1.9.3.1)

- The JJM aimed to provide potable water supply to all schools and Anganwadi centres by 2024. However, there were no tap connections in 18 *per cent* schools and around 50 *per cent* Anganwadi centres in the State. Provision for running water in toilets/urinals was available in only 44 *per cent* of rural schools and 20 *per cent* of Anganwadi centres.

(*Paragraph 1.9.4*)

- State Action Plan (SAP) was prepared without taking into consideration of State Water Budget, conservation efforts required to be taken up, land requirement for execution of schemes, requirement of human resources, requirement of ISAs, IEC activities to be undertaken, Operation & Maintenance of schemes, Third Party Inspection, grievance redressal Mechanism *etc.* and in contravention of JJM Guidelines.

(*Paragraph 1.10.4*)

- During 2019-23 total 9,336 schemes were approved by the State Level Scheme Sanctioning Committee (SLSSC) at an estimated cost of ₹56,983.50 crore. Out of these 9,336 schemes, 7,961 schemes (85.27 *per cent*) were incomplete as of December 2024. No scheme was sanctioned by SLSSC during 2023-24. Reasons for delay in completion of schemes included taking up of retrofitting work without augmentation of source and delivery system, dropping of works, land issues, delay in energisation *etc*.

(*Paragraph 1.11.1*)

- A total of 707 schemes involving 3,54,535 FHTCs at an estimated cost of ₹1,123.53 crore in 18 districts were subsequently dropped (as of 16 December 2024) due to improper planning, overlapping, duplicating *etc*. Dropping of the schemes not only resulted in wasteful expenditure of ₹1.62 crore on the preparation of the DPRs but also showed lack of proper survey/investigation and planning before taking up the schemes.

(*Paragraph 1.11.2*)

- A total of 99 Community Water Purification Plants (CWPP) were installed at a cost of ₹10.82 crore and 14 CWPPs remained incomplete up to August 2024 due to dry bore wells. Of the 99 completed CWPPs, 18 were non-functional as of August 2024 and 25 could not properly treat raw water because contractors did not conduct backwashing and replace fluoride-removal media. Consequently, the objective of supplying fluoride-free water to 21,069 people through the 14 incomplete and 18 non-functional CWPPs was not achieved, rendering the expenditure of ₹2.13 crore wasteful, while the ₹2.96 crore spent on 25 functional schemes also remained unfruitful as these were unable to treat fluoride.

(*Paragraph 1.11.3*)

- As per JJM guidelines, Implementation Support Agency (ISA) should be a non-profit organization or use its profits, if any, or other income in promoting charitable objectives. Audit observed that 10 *per cent* of cost of the works was added as agency profit with the cost of each item rate which led to undue benefit to the agency of ₹7.25 crore to the ISAs till July 2024. No affidavits confirming the utilisation of profit for charitable activities were obtained prior to releasing the profit component.

(***Paragraph 1.11.4)***

- In five selected districts, six Divisions of PHED incurred an amount of ₹6.41 crore during 2019-24 on repair and maintenance works, and renovation of office building purposes, which were not admissible as per the JJM Guidelines.

(***Paragraph 1.11.8)***

- As per the JJM Guidelines, the O&M of household tap connections is critical for ensuring the functionality of water supply schemes and community-managed implementation was envisaged to instil a sense of ownership, enhance transparency, and promote long-term sustainability. Audit, however, observed that none of the 455 schemes completed under JJM in the test-checked districts (as of September 2024) had been handed over to local communities. Consequently, the intended objectives of community-managed O&M, beneficiary ownership, and long-term sustainability through community participation have not been achieved.

(***Paragraph 1.12.1)***

- Out of 219 laboratories in the State, only 22 laboratories were NABL accredited, 194 laboratories were NABL recognised and three were yet to get NABL accreditation/ recognition. All of the 88 test-checked laboratories were conducting water quality tests for both chemical and biological parameters. However, these were permitted by NABL to test against chemical parameters only and not biological ones. Hence, the results of bacteriological and chemical tests conducted by the laboratories without NABL-accredited criteria could not be relied upon to ensure accuracy and reliability.

(Paragraph 1.13.1)

- The Uniform Drinking Water Quality Monitoring Protocol (UDWQMP), issued by the Ministry of Jal Shakti in February 2013, prescribes minimum infrastructure requirements, such as required space, computers, internet, UPS, inverters, printers, telephones, air conditioners, and gas provisions, for State, district, and sub-district laboratories. Audit, however, found that of the nine prescribed infrastructure items, only one was available across all 88 test-checked laboratories. Further, UDWQMP mandates that a State laboratory should have 43 pieces of equipment and a district laboratory 32. Audit observed that one of the two State laboratories (Dakshin Roypur Water Treatment Plant State Referral Laboratory) lacked eight items, while the other (Kalyani State Referral Laboratory) was short of 13 items. Among the six district laboratories examined, five of the prescribed 32 equipment items were unavailable.

(Paragraphs 1.13.2 & 1.13.3)

- As per UDWQMP, 13 test parameters were required to be analysed in water testing laboratories of the State. However, test check of 86 laboratories of six selected districts and two State laboratories revealed that all the 13 parameters were not being tested in these laboratories. In particular, 87 out of 88 laboratories did not test for sulphate and nitrate, poses a serious risk.

(Paragraph 1.13.8)

- In six test-checked districts, 1,23,358 samples were examined for residual chlorine during 2019-24. In 48,762 samples (39.53 *per cent*), no residual chlorine was detected, clearly indicating inadequate chlorine dosing. Further bacteriological tests conducted on 43,763 such samples revealed presence of coliform in 7,099 samples (16.22 *per cent*) and *E. coli* in 3,374 samples (7.71 *per cent*). As a result, a significant number of persons continued to be affected by water-borne diseases such as dysentery, cholera, jaundice, *etc*., during 2019-24, despite implementation of JJM.

(Paragraph 1.13.9)

- Third party inspection and certification was mandatory before release of payments to contractors for all works executed under the JJM. However, third party inspection agencies (TPIAs) for 22 districts were engaged only in June 2022 and January 2023 and expenditure amounting to ₹4,811.07 crore was incurred under JJM in the State during 2019-22 without mandatory checking by TPIAs.

(Paragraph 1.14.1)

- Test check of records of six selected districts revealed that the work of installation of IoT system/devices in 106 schemes in three districts (Murshidabad, Jalpaiguri and Bankura) were approved at an estimated cost of ₹ 26.51 crore by the SLSSC during 2022-23. However, as of September 2024, no such IoT work was executed in any of the three districts, which prevented centralised and continuous monitoring on a real-time basis.

(Paragraph 1.14.2)

- As per the JJM Guidelines, a dedicated JJM-IMIS (JJM Integrated Management Information System) was set up for monitoring physical and financial progress of all JJM schemes. Audit observed a number of discrepancies between JJM-IMIS data and the data furnished by the Divisions of selected districts as well as PHED.

(Paragraph 1.14.3)

- The JJM Guidelines require the Gram Panchayats/VWSCs to undertake social audit of JJM schemes, to identify deficiencies in a programme and enable timely corrections. Audit observed that Social Audit was not conducted in any of the six test-checked districts by GPs. As a result, impact of promoting transparency, community participation and improving programme effectiveness could not be ensured.

(Paragraph 1.14.4)

- Scrutiny of records of working divisions in six selected districts, beneficiary survey in 24 selected villages and Focussed Group Discussion in 21 GPs, indicated that Village Water and Sanitation Committees (VWSC) were not involved in planning, designing, implementation and O&M of in-village water supply schemes as State Water & Sanitation Mission did not devolve powers to District Water & Sanitation Mission to accord administrative approval for intra-district and in-village infrastructure of water supply schemes.

(Paragraph 1.15.3)

Major Recommendations:

1. ***The Department may draw up a time-bound action plan to provide FHTCs to the left out households by giving priority to households living in quality affected districts.***
2. ***The Department may consider handing over the completed schemes to GPs or VWSCs to ensure community partnership and ownership as envisaged in the JJM guidelines.***
3. ***The Department may take steps to ensure that all laboratories in the State are NABL accredited for testing against all chemical and bacteriological parameters.***
4. ***The Department may ensure that all laboratories are fully equipped with the required infrastructure, space, and prescribed testing equipment to enable accurate water quality testing.***
5. ***The Department may ensure proper chlorination of supplied water for maintaining minimum residual chlorine levels in drinking water so as to avoid bacteriological contamination.***
6. ***The Department may complete all sanctioned IoT based schemes at the earliest for real time monitoring of water supply schemes.***
7. ***The Department may put in place a proper mechanism for validation of data before hosting the same on the JJM-IMIS portal.***
8. ***The Department in collaboration with the Panchayat & Rural Development Department may encourage and facilitate GPs to conduct social audit of completed schemes.***
9. ***Department may take steps to make the institutional arrangements (SWSM, DWSMs and VWSCs) functional as per JJM Guidelines.***

Subject Specific Compliance Audit (SSCA) of assessment of functioning of Regional Transport Offices (RTOs)/State Transport Authorities (STAs)

The Transport Department of the Government of West Bengal is responsible for issuing driving licenses, registering motor vehicles, granting permits for passenger and goods transport, collection of revenue through fees, taxes and charges associated with these services. Average annual collection of revenue under Head 0041 was ₹2,953 crore during the period 2019-2024. In this connection, functionaries of Transport Department posted in various motor vehicles offices play key role in delivering of services to the people in respect of motor vehicles. As such, assessment of functioning of Regional Transport Offices (RTOs)/State Transport Authorities (STAs) was selected for SSCA to assess the efficiency and effectiveness of their functioning.

The SSCA was conducted for the period 2019-24. During the Audit, data analysis of computerised functional areas of the whole State was carried out, while detailed check was also done in case of six RTOs selected through stratified random sampling.

Significant audit findings:

- Infrastructure at various driving test sites (*PVD Kasba, RTO- Murshidabad, Purulia, Alipuduar, ARTO-Barrackpore, Kalna*), was inadequate to test the driving competencies as they lack elevated spots, traffic lights, traffic signs/marks on test tracks *etc*. The absence of such infrastructure hindered effective assessment of the applicants' driving skills. Consequently, there was a risk of driving licenses being issued to individuals, who may not be fully competent to drive, impacting safe flow of road traffic and public safety.

  (Paragraph 2.8.1)

- Analysis of datasets of '*e-Sarathi'* of all 53 Licensing Authorities (LAs) for the period 2019-2024 revealed that the minimum eligible age for issuance of Driving License (DL) to drive a motorcycle without gear and with an engine capacity above 50 cc was mapped as 16 years instead of 18 years. As a result, DLs to drive motorcycle with an engine capacity above 50 cc have been issued to 1,271 applicants having age less than 18 years in 46 LAs.

  (Paragraph 2.8.2)

- The DLs for driving E-rickshaw or E-cart were issued to 8,516 cases applicants by 33 LAs without ensuring 10 days' mandatory training.

  (Paragraph 2.8.4)

- A Trade Certificate (TC) is an official document issued by the RTO under CMVR, 1989, permitting motor vehicle dealers to buy, sell, or transport vehicles, and each TC can be used for only one vehicle at a time. Between 2019 and 2024, dealers applied for registration of 19,08,482 vehicles, but only 8,38,664 TCs were actually available (based on application days and TCs issued). This shows that 10,69,818 vehicles were registered without valid TCs. Consequently, neither the e-Vahan system nor the RAs could monitor cases where TCs were used more than once at the same time.

(Paragraph 2.9.1)

- Scrutiny of records revealed that 14,417 transport vehicles had expired permits as of 31 March 2024. The continued payment of road tax and renewal of insurance, Pollution Under Control certificates, and fitness certificates indicated that these vehicles were operating without valid permits. This resulted in non-realisation of permit and late fees amounting to ₹28.77 crore.

(Paragraph 2.9.3)

- Scrutiny of records in PVD Kolkata, Purulia, Barrackpore, Murshidabad, Kalna and Alipurduar revealed that owners of 867 out of 5,212 passenger transport vehicles, registered on the basis of Offer Letters, did not apply for permits, even though they continued to renew other documents such as Certificates of Fitness, Pollution Under Control Certificates, *etc.* Operating transport vehicles without permits not only violated statutory provisions but also resulted in loss of revenue in the form of permit and late fees amounting to ₹92.92 lakh.

(Paragraph 2.9.4)

- Authorisation fee of ₹2.73 crore was not realised due to non-renewal of authorisation for national permit in case of 13,055 vehicles.

(Paragraph 2.9.5)

- Non-renewal of Certificates of Fitness (CFs) for 44,132 vehicles led to loss of revenue of ₹187.04 crore, despite evidences indicating that these vehicles were still in operation on the road and not lying idle. Further, 3,26,177 transport vehicles under 52 RA, were produced for inspection and renewal of CFs, with delays ranging from one day to 83 months. However, the RAs realised only normal fees, instead of 150 *per cent* penalty, as the relevant provisions were not mapped in the 'e-Vahan' software, rendering it unable to assess penalty as prescribed in Rule 81 of the CMVR, 1989. This resulted in short-realization of fitness fee of ₹10.61 crore.

(Paragraph 2.9.6)

- Dealers' tax and penalty of ₹181.87 crore was not assessed and realised from 40,09,900 vehicles registered for the first time by RAs (out of 45,61,529 vehicles during 2019-24) due to lack of monitoring mechanism in 'e-Vahan'.

(Paragraph 2.10.1)

- The Taxing Authorities (TAs) did not monitor the assessment and collection of road taxes from the defaulting owners in 4,11,260 out of 19,17,497 vehicles (other than vehicles registered by payment of lifetime tax) pertaining to 52 RAs. This has resulted in non-realisation of road taxes and penalties amounting to ₹1,074.23 crore as of 31 March 2024, despite the availability of defaulters' list in 'e-Vahan'.

(Paragraph 2.10.2)

- In 46,874 cases out of 1,48,519 cases pertaining to 51 TAs, no additional tax had been collected from contract carriages due to improper mapping of Sections 3 and 4 of the WBATOTMVA, 1989 in 'e-Vahan' software. This resulted in non-realisation of additional tax of ₹8.05 crore.

(Paragraph 2.10.3)

- The Taxing Authorities were unable to monitor and recover special tax from defaulting vehicle owners as the 'e-Vahan' system lacked the functionality to generate a special-tax defaulter report. Consequently, owners of 1,323 vehicles across 50 RAs had not paid special tax and the applicable penalty, totalling ₹2.86 crore as of 31 March 2024.

(Paragraph 2.10.7)

- As of 31 March 2024, the owners of 44,085 out of 1,40,966 vehicles fitted with audio/video systems had not paid audio/video fees amounting to ₹6.15 crore.

(Paragraph 2.10.8)

- Special fees of ₹14.54 crore remained unpaid for 15,722 heavy goods vehicles, despite evidence that those were operational during the default period.

(Paragraph 2.10.9)

- The owners of 2,64,974 vehicles out of 8,51,028 had not paid transport workers' welfare cess, interest and penalties amounting to ₹68.56 crore, as of 31 March 2024.

(Paragraph 2.10.10)

- In case of 2,514 vehicles PUCCs were issued even though such vehicles had defaulted in payment of MV Tax of ₹9.83 crore. Since Automated Emission Testing Centres were not adequately linked with the 'e-Vahan' database, the system was not able to identify vehicles which were free from tax obligations.

(Paragraph 2.11.4)

Major Recommendations:

1. ***The Government may provide adequate infrastructure at driving testing sites to effectively assess competence of the applicants.***
2. ***The Government may strengthen the monitoring of vehicle registrations by dealers to ensure that vehicles are sold only on the basis of valid TCs in compliance with the provisions of the Motor Vehicles Act.***
3. ***The Government may ensure proper monitoring through 'e-Vahan' to ensure observance to extant rules & provisions while issuing/renewing offer letters, RCs, permits.***
4. ***The Government may ensure proper integration of 'e-Vahan' with AETCs to prevent issuing of PUCC to vehicles with outstanding road tax.***

CHAPTER - I

Performance Audit on Jal Jeevan Mission in West Bengal

CHAPTER - I

PUBLIC HEALTH ENGINEERING DEPARTMENT

1 Performance Audit on Jal Jeevan Mission in West Bengal

1.1 Introduction

Jal Jeevan Mission (JJM) is a flagship scheme launched by the Ministry of Jalshakti, Government of India (GoI) on 15 August 2019, to provide access to safe and sufficient drinking water to each rural household (HH) through Functional Household Tap Connections (FHTCs)[1] by 2024. Under JJM, provision of tap water was envisaged to be made to every rural HH so that every family gets potable water in adequate quantity and of prescribed quality on regular and long-term basis.

In West Bengal, as of March 2019, out of 1.63 crore rural household, FHTCs were available to 2.15 lakh rural households i.e., 1.31 *per cent* only. The JJM scheme aimed to provide piped water supply to the remaining 1.61 crore rural households of the State through FHTCs by the end of 2024[2]. Subsequently the number of households of West Bengal to be provided FHTCs increased to 1.75 crore (17 October 2024) as per JJM-IMIS portal.

1.2 Salient features of JJM

JJM has adopted a completely different approach to address the problems of rural water supply in the following ways:

- By giving assurance to provide adequate quantity of water supply (*at least 55 lpcd*[3] *to every rural population*);
- Assurance of quality of water supplied (BIS 10500 standard[4]) for the whole year, especially in quality affected areas;
- focus on functionality of water supply assets instead of mere infrastructure creation;
- Bottom-up planning by involving community in planning, implementation and operation & maintenance as well as community ownership;
- Central role of women and weaker sections in managing water supply;
- Compulsory piped water supply in schools and Anganwadi centres (AWCs);
- Surveillance of water quality by the local community involving women;
- Community contribution for maintaining water supply assets;
- Technological interventions for transparency and accountability;
- Performance grant as incentive to States/ UTs;

---

[1] *A tap connection to a rural household for providing drinking water in adequate quantity of prescribed quality on regular basis.*

[2] *The date was revised to 2028 in the Union Budget of 2025-26.*

[3] *Litre per capita per day.*

[4] *IS 10500: 2012 'Indian Standard-Drinking water specification' as amended from time to time.*

- 'Sensor-based Internet of Things[5]' system to measure and monitor water supply in villages;
- Assurance of source sustainability- water conservation *etc.*

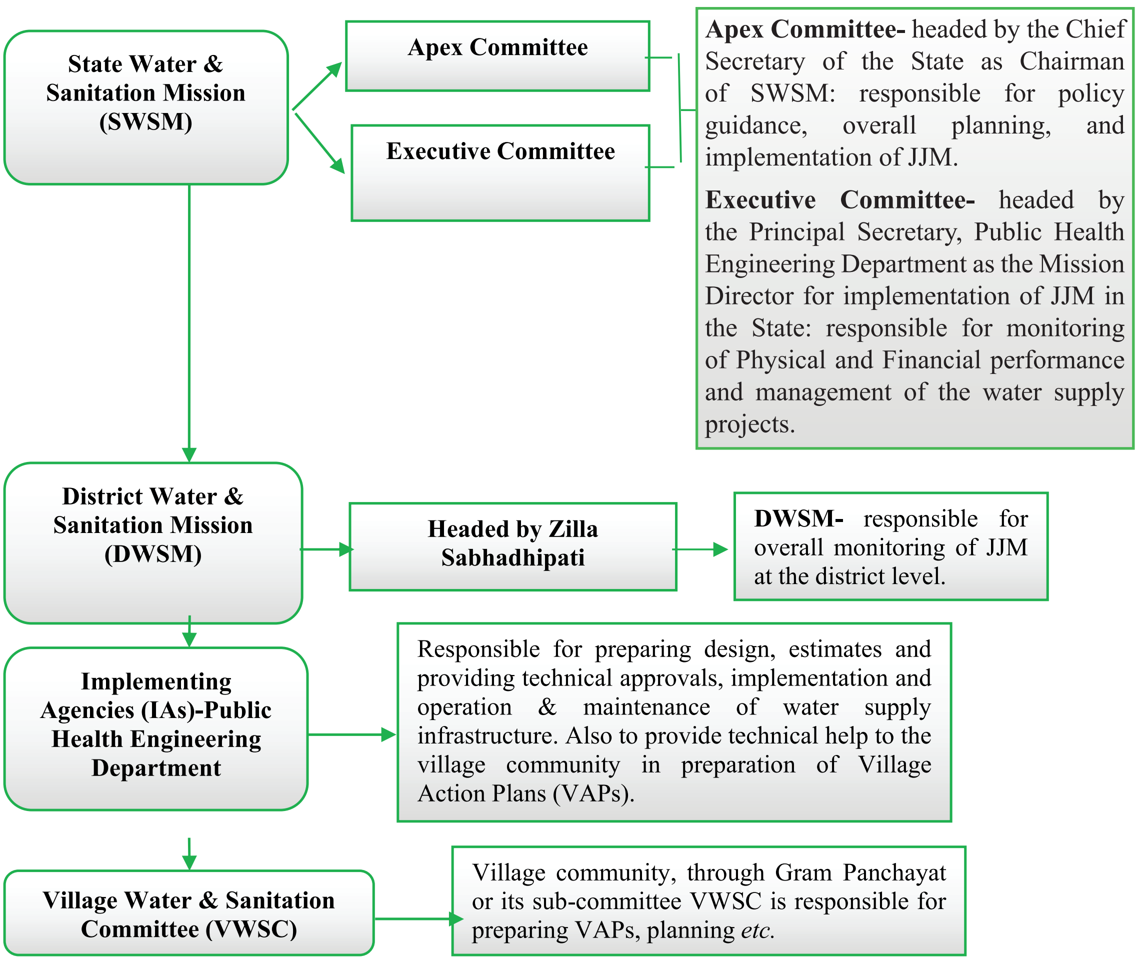
1.3 Physical progress Under JJM

As on 31 March 2019, the coverage of FHTCs in West Bengal was 1.31 *per cent* of rural households (i.e., 2.15 lakh out of 1.63 crore rural households), *vis-à-vis* all India coverage of 18.33 *per cent*. After five years of the implementation of JJM in the State, the coverage of FHTCs in the State was only 58.74 lakh[6] (37 *per cent*) against the overall target of covering the remaining 1.61 crore households (subsequently increased to 1.75 crore).

1.4 Institutional Arrangement for JJM

For the successful implementation of JJM in a time bound manner, Chapter V of the JJM Guidelines[7] suggested setting up of a four-tier institutional mechanism at the National, State, District and Village levels. Organisational structure in the State for the implementation of JJM was as mentioned in **Chart 1.1**:

Chart 1.1: Organisational Structure of JJM in West Bengal



[5] *A network of physical devices embedded with sensors that collect data about their surroundings and transmit this information over the internet.*

[6] *As per JJM-IMIS Portal as of 01.04.2024.*

[7] *Issued by Ministry of Jalshakti, GoI in December 2019.*

1.5 Financial progress

JJM is a time-bound mission mode programme and for its successful implementation, robust financial planning, timely funding, mobilisation of adequate resources and prudent utilisation of funds are pre-requisites. The fund sharing pattern between the Central and State Government under JJM was 50:50 for coverage (creation of assets) and 60:40 for support activities (IEC, human resource development and training, Community mobilization *etc*.) and Water Quality Monitoring and Surveillance (WQMS). As per JJM guidelines, GoI would release its annual allocation of fund in two equal instalments, and each instalment was to be released in two equal tranches. The releases were made automatically based on utilization as shown in PFMS portal/ IMIS.

State Government released JJM fund (both central share and State share) to the bank account of the State Water and Sanitation Mission (SWSM)[8]. Details of receipt of fund *vis-à-vis* expenditure from the account of SWSM for JJM during the period from 2019-20 to 2023-24 are shown in **Table 1.1**:

Table 1.1: Allocation *vis-à-vis* Expenditure under JJM (₹in crore)

Year	Central share/State Share	Opening Balance	Central share Allocation	Central share Released	Matching State share	Share Received in SWSM A/c by Central and State	Fund available	Expenditure booked as per ASA*/ PFMS	Closing Balance
1	*2*	*3*	*4*	*5*	*6*	*7*	*8=3+7*	*9*	*10*
2019-20	Central share	860.20	995.33	994.75	-	699.33	1,559.53	460.64	1,098.89
	State share	921.20		-	994.75	398.49	1,319.69	346.82	972.87
2020-21	Central share	1,098.89	1,614.18	807.08	-	296.06	1,394.95	903.21	491.74
	State share	972.87	-	-	807.08	0.00	972.87	595.05	377.82
2021-22	Central share	491.74	6,998.97	1,404.61	-	1,883.31	2,375.05	1,747.05	628.00
	State share	377.82	-	-	1,404.61	2,750.87	3,128.69	758.30	2,370.39
2022-23	Central share	628.00	6,180.25	3,090.12	-	3,417.87	4,045.87	2,007.16	2,038.71
	State share	2,370.39	-	-	3,018.02	1,564.80	3,935.19	3,404.65	530.54
2023-24	Central share	2,038.71	3,806.29	4,206.29	-	4,206.29	6,245.00	5,448.15	796.85
	State share	530.54	-	-	4,108.14	5,617.15	6,147.70	5,448.45	699.25
Total			**19,595.02**	**10,502.85**	**10,332.60**	**20,834.17**		**21,119.48**	

*(Source: Departmental reply)*Audited Statement of Account*

Out of total Central allocation of ₹19,595.02 crore (during 2019-24), ₹10,502.85 crore (53.60 *per cent*) was released by GoI, due to poor financial progress of expenditure by the State. State also did not release its matching share of ₹1,403.34 crore during 2019-20 and 2020-21. Against the total available fund of ₹22,615.57 crore, ₹21,119.48 crore (93 *per cent*) was spent during 2019-2024 (up to March 2024).

JJM being time-bound country-wide programme, GoI made additional fund available to better performing States/ UTs to incentivise their good performance. Audit observed that financial performance of the State in implementation of JJM programme was very poor except for the year 2023-24. During 2019-23,

[8] *The State Water and Sanitation Mission (SWSM) under JJM was headed by the Chief Secretary and set up for coordination with other departments such as PRI, Health Department etc., convergence and policy guidance at the State level.*

the State was not able to avail any additional funding from GoI due to poor financial performance. Only in the year 2023-24, the State availed additional fund of ₹400 crore as performance reward from GoI.

1.6 Audit Objectives

PA of JJM in West Bengal was taken up to ascertain whether:

i. *programme objectives (output and outcomes) have been achieved successfully;*

ii. *an efficient institutional framework was in place for planning, implementation, and post operational management of the schemes;*

iii. *Financial resources have been employed in an economic and efficient manner; and*

iv. *Assets created under the Scheme, were sustainable for the next two to three decades and do not compromise water security for future generations.*

1.7 Audit Criteria

Audit findings were based on criteria derived from the following:

- Operational Guidelines for Implementation of JJM (December 2019) (JJM Guidelines);
- *Margdarshika*[9] for Gram Panchayat & VWSC to Provide Safe Drinking Water in Rural Households;
- Drinking Water Quality Monitoring & Surveillance Framework (October 2021) issued by Ministry of Jal Shakti, Government of India;
- Uniform Drinking Water Quality Monitoring Protocol (February 2013) issued by the then Ministry of Drinking Water and Sanitation, Government of India;
- SDG obligations and Standard Operating Procedure for Water, Sanitation and Hygiene (WASH) standards;
- General Financial Rules, 2017;
- Orders issued by the State Government facilitating implementation of JJM in the State.

1.8 Audit Scope and Methodology

This Performance Audit covers JJM implementation during the period 2019-20 to 2023-24. The Audit involved scrutiny of records of PHED, PHE Directorate, Resources Division, Planning Circle, Planning Division and thirteen working divisions[10], two State Water Testing Laboratories, six District laboratories, 80 Sub-district laboratories, State Water & Sanitation Mission (SWSM) and District Water & Sanitation Mission (DWSM).

[9] *Issued by Ministry of Jal Shakti in the year 2020.*

[10] *Bankura Division, Bankura Mechanical Division, Berhampore Division-I, Berhampore Mechanical/Electrical Division, Burdwan Division, Central Mechanical Division, Jalpaiguri Division, Midnapore Mechanical Division, Murshidabad Division, Northern Mechanical Division, Purulia Division, Purulia Mechanical Division and Tamluk Division.*

Out of 23 districts of the State, JJM was being implemented in 22 districts[11]. Out of these 22 districts, six districts[12] were selected through random sampling by using IDEA software**.** Two blocks from each selected district were selected and two villages from each selected block were also selected randomly. List of selected blocks and villages is shown in ***Appendix- 1.1***. A beneficiary survey covering 480 beneficiaries of 24 selected villages was conducted to assess the achievement of outcomes of JJM. The concerned 21 GPs of the selected villages were also covered under focused group discussion and Village Water and Sanitation Committee (VWSC) survey. Joint site inspections of schemes were also conducted along with departmental officials.

An Entry Conference was held with the Principal Secretary to Government of West Bengal, PHED, GoWB in April 2024 wherein the objectives, scope, criteria and methodology of audit were discussed. Audit findings were discussed in an Exit Conference on 05 February 2025 with the Pr. Secretary of the Department. The replies received from the Department have been suitably incorporated in the Report.

Audit findings

The Audit findings emerging from the Performance Audit, are discussed in the succeeding paragraphs.

1.9 Coverage

As per operational guidelines of JJM, the primary aim of the Scheme was to provide all rural households with one FHTC by 2024[13].

1.9.1 Coverage of FHTCs

JJM scheme was taken up for implementation in the State only from July 2020 i.e., almost 11 months after launching of the programme by GoI (August 2019). Further, no annual action plan was prepared by the PHED (Department) and no FHTC targets were fixed by the State for the year 2019-20. Reasons for delay in taking up the Scheme were not produced to Audit though called for.

During the first five years of implementation of JJM, PHED provided only 58.74 lakh FHTCs (as of 01 April 2024) to rural households as per JJM Integrated Management Information System (JJM-IMIS) Portal of GoI. However, as per reply furnished by the Department, the coverage of FHTC was 70.70 lakh as of 31 March 2024. Reasons for mismatch of figures were not available on records.

The Department stated (March 2025) that difference of coverage between JJM-IMIS data and Department data was rectified. However, the Department did not provide details of such rectification and also remained silent on non-fulfilment of targets of FHTCs.

Thus, out of 1.61 crore households, 1.02 crore[14] households remained uncovered as of 31 March 2024. Considering the revised number of households[15],

[11] *JJM was not implemented in Kolkata district due to absence of any rural area in it.*

[12] *Bankura, Jalpaiguri, Murshidabad, Purba Bardhaman, Purba Medinipur and Purulia.*

[13] *Subsequently revised to 2028 in the Union Budget 2025-26.*

[14] *1.61 crore minus 58.74 lakh.*

[15] *1.75 crore as per format C-54 of JJM-IMIS Portal.*

1.16 crore[16] households (66.45 *per cent*) were yet to be provided FHTCs. Thus, the target of coverage of 100 *per cent* of rural habitations by March 2024 remained unachieved.

Out of six selected districts[17], coverage of FHTCs was maximum in Bankura district (47.83 *per cent*) and minimum in Purulia district (17 *per cent*). In the arsenic affected district i.e., Murshidabad, 68 *per cent* rural households remained uncovered as of March 2024. Thus, the State could not ensure provision of FHTCs to all rural households, including those in quality-affected areas, by March 2024.

Chief Engineer (Headquarters) of the PHE Directorate stated (April 2024) that yearly targets were not achieved due to delay in launch of JJM in the State (July 2020), delay in commencement of formulation of Detailed Project Reports (DPRs) for Piped Water Supply Scheme (PWSS), requirement of augmentation of sources after taking up of retrofitting works, augmentation of delivery system and delays in completion of augmentation and new schemes.

It was evident from the reply that the assessment of availability of water sources to cater to the targeted households, necessity of augmentation of delivery systems, timely finalisation of DPRs *etc.,* were not ensured before taking up schemes, leading to non-achievement of targets.

1.9.2 Coverage of villages and declaration of "Har Ghar Jal village"

As per para 3.6.1 of JJM Guidelines, a village that had provided FHTC to all its households, was to be declared as 100 *per cent* FHTC Village. The procedure to be followed for Har Ghar Jal (HGJ) Certification for villages with 100 *per cent* tap connection, was issued by the Ministry of Jal Shakti in October 2021. As per this[18], for HGJ Certification, after provision for tap water connections for all rural households, and all schools and anganwadis in a village was made, the concerned Executive Engineer would provide a completion certificate to the Gram Panchayat (GP). The rural community would confirm this certification through a meeting of the Gram Sabha and provide a HGJ Village Certificate in the format as mentioned in Annexure-6 of the JJM Margdarshika for GP and VWSC (2020), issued by Ministry of Jal Shakti. This Certificate would then be uploaded on the JJM-IMIS[19] Portal for declaration as HGJ village.

As per JJM-IMIS portal, as of August 2024, out of 38,173 villages in West Bengal, 3,627 villages had been reported as HGJ village. However, out of these 3,627 HGJ villages, only 2,005 villages had been certified as HGJ Village by the concerned GPs as of August 2024 in violation of the applicable guidelines/ provisions. Reasons for non-certification of 1,622 villages (3,627 minus 2,005) were not on records.

The Department stated (March 2025) that the number of villages declared as HGJ was lower, as the actual household count in these villages exceeded that reflected on the JJM-IMIS portal. The Department's response is not specific

[16] *1.75 crore minus 58.74 lakh.*

[17] *Bankura, Jalpaiguri, Murshidabad, Purba Bardhaman, Purba Medinipur and Purulia.*

[18] *Memo No 11042/101/2021-JJM.I date 17 May 2023 of Department of Drinking Water and Sanitation, Ministry of Jal Shakti, GoI.*

[19] *Integrated Management Information System.*

to the audit observation. A village cannot be reported as *Har Ghar Jal* unless *all* households have been provided with functional tap connections, and the certification process, including Gram Sabha validation, has been duly completed as per JJM guidelines. The reporting of HGJ status without certification violates the prescribed procedure and raises concerns regarding the veracity of data reported on the JJM-IMIS portal.

1.9.3 Coverage of quality affected areas

Para 3.5(xi) of JJM Guidelines advocates that in water quality-affected habitations, especially those with arsenic and fluoride contaminants, potable water has to be ensured on priority. As per Para 3.6.1 of JJM Guidelines, SWSM had to give priority to quality-water affected areas, by providing FHTCs to every rural household. Deficiencies noticed regarding coverage of quality affected areas are discussed in the succeeding paragraphs.

1.9.3.1 Japanese Encephalitis-Acute Encephalitis Syndrome (JE-AES) affected districts

Japanese Encephalitis (JE) disease can cause high fever, headache, neck stiffness, coma, seizures *etc*. Fatality rate can be as high as 30 *per cent*. For those who survive, approximately 20-30 *per cent* may have permanent cognitive, behavioural, or neurological effects, such as seizures, hearing or vision loss, speech problem, memory problems *etc*.

The Ministry of Health and Family Welfare, GoI had identified 10 districts in the State of West Bengal as affected with Japanse Encephalities-Acute Encephelities Syndrom (JE-AES). As per JJM Guidelines, in case of such districts, the States were to take measures to provide FHTCs (at service level of 55 lpcd) to every rural household by retrofitting and making it JJM compliant by 2021. Status of achievement of FHTCs in JE-AES affected districts of the State as of 01 April 2024 is as detailed in the **Table 1.2**.

Table 1.2: Status of FHTCs in JE-AES affected districts

Sl.No.	District Name	Number of Households	FHTCs provided to Households as on 01 April 2024	Percentage
1	Bankura	7,41,390	3,54,600	47.83
2	Birbhum	8,50,505	2,57,039	30.22
3	Dakshin Dinajpur	3,38,228	1,08,777	32.16
4	Darjeeling	3,40,699	79,696	23.39
5	Hooghly	9,64,446	3,55,611	36.87
6	Howrah	6,73,557	2,23,182	33.13
7	Jalpaiguri	4,36,525	1,45,211	33.27
8	Malda	8,70,803	2,21,335	25.42
9	Paschim Medinipur	10,42,526	2,26,527	21.73
10	Purba Bardhaman	11,22,770	4,80,040	42.75
Total		**73,81,449**	**24,52,018**	**33.21**

(Source: JJM- IMIS Portal Format C-54)

From the **Table 1.2**, it is clear that out of 73.81 lakh households in these 10 districts, only 24.52 lakh households were provided FHTCs (33.22 *per cent*) by March 2024. Thus, the State could not provide 100 *per cent* FHTCs in JE-AES affected areas even after three years of the scheduled date (March 2021), leading to beneficiaries of JE-AES affected areas being deprived of assured water supply.

The Department did not provide any specific reason for less coverage in JE-AES affected areas and stated (March 2025) that JJM works are ongoing.

1.9.3.2 Arsenic affected areas

Arsenic is a highly toxic metalloid and long-term use of drinking water having high concentration of arsenic can lead to a wide range of health problems in humans. As per the Ground Water Assessment Report 2022 of the Central Ground Water Board (CGWB), out of 341 blocks, 104 blocks in the State were affected by arsenic. The Drinking Water Quality Monitoring & Surveillance Framework of October 2021 (DWQMSF) issued by the Ministry of Jal Shakti, GoI, stipulated permissible limit for arsenic as 0.01 mg/ litre. Observations with regard to arsenic affected area are as follows:

a) Coverage in arsenic affected test-checked districts

Out of 23 districts,10 districts in West Bengal were arsenic affected. The worst-affected districts of the State were Malda, Murshidabad, Nadia, and North 24 Parganas. Further as per JJM-IMIS portal, as of August 2017, a total of 8,066 habitations with a population of 89.50 lakh[20] were affected by arsenic contamination in West Bengal.

Of these affected districts, Murshidabad was one of the test checked districts covered under Audit. Out of 26 blocks of Murshidabad district, 23 blocks were arsenic affected. As per information available on JJM-IMIS portal (07 October 2024) out of total 3,155 habitations in Murshidabad district, 22 habitations were outside the coverage of any piped water supply scheme. Out of the remaining 3,133 habitations, (*covering 16.64 lakh households*), only 256 habitations had achieved 100 *per cent* physical progress in providing FHTCs. Further, 1,034 habitations showed no physical progress and the remaining 1,843 habitations were at various stages of implementation of FHTC connections.

Accepting the Audit observations, the Department stated (March 2025) that till date, out of 22 habitations,14 are outside the coverage of any PWSS.

b) Analysis of arsenic test reports

During 2019-20 to 2023-24 total 1,24,940 water samples from different ground water sources of Murshidabad district were tested by district and sub-district laboratories of Murshidabad to test the arsenic level in the water. On analysis of the test reports, Audit observed that out of 1,24,940 samples, 54,007 samples (42.40 *per cent*) had arsenic beyond permissible limit. It was also noticed that out of 1,24,940 samples, 17,130 samples were from Piped Water Supply Scheme (PWSS) sources where 6,027 samples had arsenic beyond permissible limit.

[20] *As per JJM-IMIS Portal of the then Ministry of Drinking Water & Sanitation (data valid 06.08.2017).*

The findings reveal serious health risks from arsenic contamination, in Murshidabad where 42 *per cent* of samples, including 6,027 from PWSS sources, exceeded permissible limits. This indicates that PWSS water is unsafe, exposing communities to long-term health hazards and undermining JJM's goal of providing safe drinking water.

The Department stated (March 2025) that certain remedial measures like implementation of surface water based PWSS, ground water based PWSS with water treatment units, and installation of CWPP had been taken to provide safe drinking water during 2019-24. The reply is not acceptable, as despite the remedial measures cited, a large number of samples from both groundwater sources and PWSS still contained arsenic beyond permissible limits during 2019-24, indicating that the interventions were insufficient to ensure safe drinking water in the affected areas.

c) Construction of Arsenic-cum-Iron Removal Plants (AIRPs)

Para 3.5(xi) of JJM Guidelines advocates that in water quality-affected habitations, especially those with high levels of arsenic and fluoride, potable water has to be ensured on priority. Arsenic cum Iron Removal Plants (AIRPs) are low-cost, large-scale water treatment plants designed to remove arsenic and high levels of iron from groundwater. Instances of unfruitful expenditure on construction of AIRPs noticed in the test-checked divisions are as follows:

- Audit observed significant deficiencies in the installation and commissioning of Arsenic & Iron Removal Plants (AIRPs) under JJM in Murshidabad district. The work for construction an AIRP of 30.56 m^3/hour capacity at the headworks site of Hurshi PWSS was awarded in February 2021 at a tendered cost of ₹1.65 crore with a scheduled completion by February 2022, including operation and maintenance by the agency for five years after a three-month trial run. Although the AIRP was completed at a cost of ₹1.42 crore, it had not been declared commissioned as of August 2024, resulting in a delay of 30 months from the stipulated completion date.

  During a joint site visit (August 2024), Audit found that treated water from this non-commissioned AIRP was already being supplied to the public. Laboratory testing of the treated water sample showed arsenic concentration of 0.013 mg/litre, exceeding the permissible limit of 0.01 mg/litre, indicating that arsenic-free water could not be ensured despite the expenditure of ₹1.42 crore. Consequently, 1,313 inhabitants remained exposed to arsenic-contaminated water.

- Further examination revealed that the Mechanical/Electrical Division, Berhampore, had installed and commissioned SCADA-based automatic AIRPs at six PWSS locations between August 2022 and January 2023 at a total expenditure of ₹16.72 crore. Analysis of 233 water-sample test reports (August 2022-March 2024) from four of these AIRPs showed that 128 samples (54.94 *per cent*) contained arsenic beyond permissible limits (0.012-0.153 mg/l), indicating that these AIRPs did not achieve the intended arsenic-removal standards.

  As a result, 44,392 inhabitants in the command areas of these PWSS continued to remain exposed to arsenic contamination despite the expenditure of ₹10.92 crore on installation of these AIRPs.

The Department stated (March 2025) that the water test report of the AIRPs showed arsenic within permissible limit. However, no test reports were furnished to support the claim.

1.9.3.3 Fluoride affected areas

Excessive fluoride in drinking water can cause a number of side effects, including dental fluorosis[21], skeletal fluorosis[22] and other health problems like damage to the heart, arteries, kidneys, liver, endocrine glands and neuron system. As per the Ground Water Assessment Report 2022 of the Central Ground Water Board (CGWB), 43 blocks (Out of 341 blocks) in the State were affected by fluoride. The Drinking Water Quality Monitoring & Surveillance Framework of October 2021 (DWQMSF) issued by the Ministry of Jal Shakti, GoI, stipulated permissible limit for fluoride (as F) as 1.5 mg/litre.

a) Coverage in fluoride affected areas

As per Central Ground Water Board Report, 2022, out of 23 districts, seven districts[23] of West Bengal were fluoride affected. Out of these, two districts Bankura and Purulia were covered as test checked districts under Audit. As per information available on JJM-IMIS portal, out of 38,945 habitations in the seven fluoride affected districts, 18 habitations were outside the coverage of any piped water supply scheme (as of 22 October 2024). Status of coverage of the remaining 38,927 habitations was detailed in **Table 1.3**.

Table 1.3: Status of coverage of FHTC in fluoride affected seven districts

Coverage status of FHTC	No of Habitations	Households	FHTC provided	Coverage of households (in *per cent*)
With FHTC Coverage = 0 %	13,308	14,64,177	0	0.00
With FHTC Coverage >0 %and< 25%	7,782	13,29,443	64,411	4.84
With FHTC Coverage >25% and< 50%	2,124	4,20,152	1,59,050	37.86
With FHTC Coverage >50% and< 75%	2,640	4,93,877	3,10,625	62.90
With FHTC Coverage >75% and< 100%	4,607	9,07,077	8,17,698	90.15
With FHTC Coverage 100%	8,466	12,26,030	12,26,030	100
	38,927	**58,40,756**	**25,77,814**	**44.13**

(Source: JJM - IMIS Portal, Format J-5)

From the **Table 1.3**, it was observed that even after four years of implementation of JJM, only 44.13 *per cent* households in fluoride affected seven districts were brought under any water supply scheme.

The Department stated (March 2025) that a DPR has been prepared for left out fluoride affected habitations which is pending for approval by SLSSC.

---

[21] *Discoloration or pitting of the tooth enamel.*

[22] *Long-term exposure to high levels of fluoride can weaken bones by incorporating fluoride into the bone's mineral matrix. This can lead to bone deformities, calcification of tendons and ligaments, and osteosclerosis.*

[23] *Bankura, Birbhum, Malda, North Dinajpur, Purulia, South Dinajpur and South 24 Parganas.*

b) Analysis of fluoride test reports

Out of 2,34,439 water samples tested for fluoride in two selected fluoride affected districts[24] during 2019-24, 2,631 samples (1.12 *per cent*) had fluoride beyond permissible limit. The presence of samples with fluoride contamination indicates continued risk of exposure to unsafe drinking water in the affected areas. This reflects inadequacy in ensuring safe and potable water supply despite identification of these districts as fluoride affected. Prolonged consumption of water with fluoride beyond permissible limits can lead to severe health impacts such as dental and skeletal fluorosis.

The Department stated (March 2025) that the present situation will be permanently solved after completion of ongoing PWSSs. The reply is not tenable as the Department should have ensured safe potable to the fluoride affected habitations by March 2021 as per JJM guidelines.

Recommendation 1: The Department may draw up a time-bound action plan to provide FHTCs to the left out households by giving priority to households living in quality affected districts.

1.9.4 Coverage of schools and Anganwadi Centres

The JJM Scheme aims to ensure potable drinking water security on long-term basis to every rural household and public institution, including schools and Anganwadi centres. As per available records, there were a total of 72,755 rural schools and 1,11,074 Anganwadi centres in the State. Of these, the JJM-IMIS Portal provided a status of tap water connection and related infrastructure in 63,875 rural schools and 75,528 Anganwadi centres (as of August 2024), as detailed in **Table 1.4**.

Table 1.4: Status of water supply infrastructure in rural school and Anganwadi centre

Description	School		Anganwadi centre	
	Number	*Per cent*	Number	*Per cent*
Total entry in JJM IMIS	63,875	--	75,528	--
Availability of drinking water through tap connection	52,383	82.00	37,833	50.09
Running water in toilets/ urinals	28,377	44.43	15,234	20.17
Availability of hand washing facility	29,184	45.69	17,507	23.18
Separate toilets for girls and boys	46,124	72.21	25,862	34.24
Rain Water Harvesting structure installed	106	0.17	46	0.06
Availability of dry toilets/ urinals	526	0.82	928	1.23
Grey water management	198	0.31	958	1.27

(Source: Format F26 as of 29 August.2024_JJM-IMIS Portal)

From the **Table 1.4**, it was evident that there were no tap connections in 18 *per cent* schools and around 50 *per cent* Anganwadi centres. Provision for running water in toilets/urinals was available in only 44.43 *per cent* of rural schools and 20.17 *per cent* of Anganwadi centres.

Thus, while JJM aimed to provide potable water supply to all schools and

[24] *Bankura and Purulia.*

Anganwadi centres by 2024, PHED could not provide FHTCs to all schools and Anganwadi centres (as of August 2024). As a result, teachers, students, *Anganwadi karmis*, expecting mothers of Anganwadi centres remained exposed to water borne diseases due to consumption of water from unsafe sources.

During the beneficiary survey in the 24 selected villages, Audit team visited nine schools and seven Anganwadi centres (AWCs) in the districts of Bankura, Jalpaiguri, and Murshidabad to assess the availability of potable water as envisaged in JJM. Audit noticed that:

i. No FHTC connections were provided to two schools[25] and three AWCs in Murshidabad which is an arsenic affected district.

ii. Water storage facility was not available in two primary schools in Bankura district, resulting in non-availability of potable water in the schools during the school hours (10 am to 4 pm) as water was supplied before school hours (7 am to 9 am) and after school hours (4 pm to 6 pm).

iii. FHTCs provided to two primary schools, one each in Jalpaiguri and Murshidabad districts and two AWCs in Murshidabad district (arsenic affected) were found defunct. No water storage facility was also available in these schools and AWCs. It was found that students of the surveyed school in Jalpaiguri district were collecting untreated water directly from nearby PHED water supply pump house.

iv. In the absence of tap connection, students/teachers/children of one school and two Anganwadi centres were using water from hand pumps in Murshidabad district. During joint site inspection with officials of PHED (July 2024), water samples from these hand pumps were collected for quality testing at district/sub-district laboratories of PHED. Test reports revealed that all three water samples were found arsenic contaminated. Thus, the students/teachers/children of these surveyed school and Anganwadi centres remained exposed to significant health risks due to arsenic.

The Department stated (March 2025) that proposal for augmentation of Azmatpur PWSS in Murshidabad district was pending for approval of SLSSC. However, the Department remained silent on the overall poor coverage of schools and AWCs.

1.9.5 Supply of adequate quantity of safe drinking water on regular basis

JJM focuses on service delivery at the household level i.e. water supply on regular basis (on daily basis) in adequate quantity (at least 55 lpcd) and of prescribed quality[26].

During the survey of 480 beneficiaries (June-August 2024) in 24 selected villages of six selected districts, 149 beneficiaries (31 *per cent*) stated that they were not getting any water supply since installation of tap connection under JJM, 111 beneficiaries (23 *per cent*) stated that they were not getting adequate

[25] *One Shishu Siksha Kendra and one primary school.*

[26] *The Drinking water supplied should adhere to Indian Standard "IS 10500:2012-Drinking water Specification" as amended from time to time.*

(55 lpcd) water and 11 beneficiaries (2.29 *per cent*) stated that they were not getting regular supply of water. Beneficiaries facing shortages of water stated that they were meeting their needs of water through hand pumps/tube wells/stand posts/purchased water. Out of 331 beneficiaries who were getting water supply, 87 beneficiaries (18.13 *per cent*) were not satisfied with the quality of water being supplied. Thus, the Department could not provide regular supply of safe/potable water to the beneficiaries as per prescribed norms.

Reasons for non-supply/short supply of water were defects in the delivery system, low pressure, low capacity of existing overhead reservoir, non-operation of valves by operators, insufficient availability of water at source, pending augmentation work, wastage of water *etc*.

The Department accepted the audit observation and stated (March 2025) that after completion of augmentation/new schemes[27], the problem would be resolved.

1.10 Planning

Planning with adequate participation at all levels is critical for the successful implementation of various components of a programme/scheme. Through proper planning, the State was to ensure supply of potable water on a long-term basis to every rural household and public institution, *viz*. Gram Panchayat building, school, anganwadi centres (AWCs), health centres, wellness centres, *etc*. As per Para 3.6.1 of JJM guidelines-2019, three types of plans were required to be prepared for implementation of JJM - Village Action Plan (VAP), District Action Plan (DAP) and State Action Plan (SAP).

1.10.1 Delay in preparation of Village Action Plans

As per Para 3.5 (xxiv) of JJM Guidelines, VAP was the main document of a village for all water supply and related works. Village-wise VAP was to be prepared by the GP or the Village Water & Sanitation Committee[28] (VWSC) with support from the Implementation Support Agency (ISA)[29] based on baseline survey, resource mapping and as per needs of the village community. The VAPs were required to be approved by the concerned Gram Sabha with the consent of at least 80 *per cent* of the community present in the meeting.

VAPs were to be subsequently used for the preparation of DAPs by the DWSM. The DWSMs prepared DAPs by consolidating the VAPs for the district and submitting the same to SWSM for preparation of SAP.

For preparation of VAPs of all villages, PHED engaged (May-November

[27] *Augmentation of water supply schemes means increasing the supply and availability of water for public use, often by enhancing existing infrastructure, developing new sources, etc. to meet growing demand and address shortages. New water schemes means water supply schemes taken up to cover new areas under water supply.*

[28] *A Village Water and Sanitation Committee, is a community-based, legally recognized sub-committee of the Gram Panchayat in India that leads the planning, implementation, and management of in-village water supply and sanitation infrastructure under programs like the Jal Jeevan Mission (JJM).*

[29] *ISAs are NGOs/SHG/Trust etc. will play critical role as partners in mobilizing and engaging the communities to plan, design, implement, manage, operate and maintained in village water supply infrastructure.*

2022) 15 ISAs in 22 districts in the State through open tendering. Test check of VAPs of 24 selected villages revealed that VAPs were prepared between June 2022 and June 2024 instead of initial stage of implementation of JJM *i.e.* July 2020. Thus, VAPs, that were meant to guide planning from the very inception of JJM in July 2020, were delayed until 2022-24, and in some cases were prepared after works had started, undermining participatory planning and community ownership.

1.10.2 Preparation of VAPs as per JJM Guidelines

As per Para 3.6.1 of JJM Guidelines-2019, a baseline survey was required to be conducted prior to preparation of the VAPs. Information regarding population, assessment of water demand, agricultural cropping pattern, rainfall data, history of water supply, source sustainability measures, cattle population, grey water management, requirement of washing/bathing blocks, *etc.* was to be incorporated in VAPs. Further, long-term O&M plan for the infrastructure created under JJM were also to be incorporated in VAPs.

Annex-XA of JJM Guidelines provides a detailed format of a VAP. As per guidelines, the VAPs were required to be prepared after incorporating requisite information as mentioned in the detailed format. On scrutiny of the VAPs of 24 selected villages in the selected districts[30], Audit observed the following deficiencies in VAPs:

i. Data regarding agricultural cropping pattern, cattle population, rainfall data, history of water supply of villages *etc*., was not included in VAPs.

ii. Although population and number of households of the villages were mentioned in the VAPs but population details (number of men, women and children and current population details) were not mentioned.

iii. Water demand of a village was required to be calculated based on the population of that village. However, Audit observed that VAPs of two selected villages[31] in Jalpaiguri district had no population data, but despite this the water demand of these villages was calculated as 352.33 kilo litre per day (KLD) and 268.51 KLD.

iv. Similarly, in VAPs of other two selected villages of Jalpaiguri district, the water demand of one village[32] was calculated as 159.39 KLD against actual requirement of 1158.80 KLD[33] and the water demand of another village[34] was shown as 336.16 KLD against requirement of 179.36 KLD[35].

v. Further, augmentation of existing drinking water sources, construction of intake well, water treatment plant, pumping arrangement, underground sump, overhead tank, distribution network, bore well recharge structure, washing and bathing complex, cattle trough, *etc*., were proposed in VAPs without any details such as number and locations of such installation.

---

[30] *Bankura, Jalpaiguri, Murshidabad, Purba Bardhaman, Purulia and Purba Medinipur.*

[31] *Lataguri village and Jogesh Chandra Tea Garden village in Kranti block.*

[32] *Yongttong Tea Garden village in Matiali block.*

[33] *21,069 X 55 ltr = 11,58,795 ltr = 1,158.80 KLD.*

[34] *Juranti Tea Garden village in Matiali block.*

[35] *3,261 X 55 ltr = 1,79,355 ltr = 179.36 KLD.*

vi. Audit noted that while the VAPs mentioned sources of water supply, sustainability measures like the number of bore well recharge structures required, water bodies to be rejuvenated *etc*., were neither assessed nor identified in VAPs as mentioned in the Annex-XA of JJM Guidelines.

vii. Required number of water stabilisation ponds and soak pits of household, community, school, Anganwadi were not assessed and identified for the purpose of grey water management.

viii. Manpower required for water quality monitoring and surveillance were not assessed and identified in the VAPs in accordance with Para 3.6.1 of JJM guidelines.

ix. Besides the above, overall roles and responsibilities of GPs/VWSCs for implementation and O&M of the in-village infrastructures created under JJM were not included in the VAPs.

Thus, it was evident that VAPs were not prepared as per JJM Guidelines which impacted the implementation of the schemes and delivery of adequate water to targeted beneficiaries.

1.10.3 District Action Plan (DAP)

As per Para 5.3 and Annex-XB of JJM Guidelines (2019), the District Water and Sanitation Mission (DWSM), headed by Deputy Commissioner/ District Collector was responsible for preparation and finalisation of DAP. The DAP was to be an aggregation of all VAPs prepared in the district and was to outline a road-map for providing FHTCs to households of the district by 2024.

Scrutiny of records of six selected Divisions revealed that DAPs were not prepared or approved by any of the selected DWSMs. Audit also sought copies of the DAPs from the PHED, however, the same was not furnished. The State Action Plan (SAP) for JJM was to be prepared by taking into consideration DAPs but in the absence of the latter, there is a risk that SAPs were prepared without taking into consideration the actual requirements of the districts and in contravention of JJM Guidelines.

In reply, the Department stated (March 2025) that DAPs were prepared as per State guidance and not as per JJM guidelines. However, none of the test checked divisions could provide copies of DAPs to Audit to substantiate whether these had been prepared or not, leading to the possibility that planning for JJM had not taken place as per Guidelines of the Scheme.

1.10.4 State Action Plan (SAP)

As per Para 7.5 and Annex-XC of JJM Guidelines, the State Action Plan (SAP) for JJM was to be prepared and finalised by SWSM with the help of the PHED for the period from 2019-20 to 2023-24. The SAP was to be based on DAPs prepared by DWSMs. SAP was to include (a) priority work to be executed in water quality affected areas; (b) works related to rainwater harvesting, artificial recharge of drinking water sources through convergence of resources and efforts; (c) schemes to be taken up in Public Private Partnership mode; (d) detailed action plans for ensuring functionality of household tap connections and water quality monitoring and surveillance; (e) details of district-wise list of villages with number of FHTCs provided in each village, balance FHTCs to be provided; (f) annual financial outlay, *etc*. The SAP was to be approved by the Department of Drinking Water and Sanitation (DDWS), GoI based on consultations with the State.

Audit sought from PHED a copy of the SAP prepared for JJM. In reply, PHED furnished only an excel file, as compiled on 15 May 2020. As per this document 4,062 works (1,290 retrofitting schemes, 1,090 augmentation schemes and 1,682 new schemes) having an estimated cost of ₹58,890.09 crore were to be implemented in 22 districts of the State under JJM during the period from 2020-21 to 2023-24. Further, the document lacked information regarding State Water Budget, conservation efforts required to be taken up, land requirement for execution of schemes, requirement of human resources, requirement of ISAs, IEC activities to be undertaken, Operation & Maintenance of schemes, Third Party Inspection, grievance redressal Mechanism *etc*.

The Department stated (March 2025) that the SAP was prepared as per State guidance and not as per JJM guidelines. However, the fact remains that PHED identified JJM schemes worth ₹58,890.09 crore, without preparing VAPs, DAPs and SAP for effective implementation of these.

1.10.5 Convergence with other programmes/schemes

Chapter-1 of JJM Guidelines provided for convergence with other programmes/ schemes like National Rural Livelihood Mission (NRLM), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) *etc*.

Scrutiny of Annual Action Plans (AAPs) for the years from 2020-21 to 2023-24 revealed that a total financial provision of ₹2,154.98 crore was made in the AAPs for (i) sources strengthening like bore well recharge structure - ₹40.56 crore, (ii) water harvesting and aquifer recharge structure -₹45.31 crore, (iii) grey water treatment and reuse-₹1,841.49 crore and (iv) others like cattle troughs, washing and bathing places - ₹227.62 crore *etc*. in convergence with the schemes of MGNREGA, 15th FC and SBM-G.

There was also a provision in the VAPs to take up water supply projects in convergence with other schemes but the actual works proposed to be taken up (under convergence) were not specified in the VAPs of 24 test checked villages in six selected districts. Further, working divisions in the six selected districts also stated that convergence works had not been taken up yet.

1.11 Implementation of works

Audit found that due to deficiencies on the part of PHED, most of the schemes taken up under JJM remained incomplete and there were cases of excess, avoidable, wasteful and unfruitful expenditure, as discussed in the succeeding paragraphs:

1.11.1 Status of schemes taken up under JJM

As per Para 7.1 of JJM Guidelines, FHTCs were to be provided to every rural household by creating in-village water supply infrastructure including source development.

From the Department's portal (WB-JJM Dashboard), it was noticed that during 2019-23 total 9,336 schemes (2,496 retrofitting schemes, 2,933 augmentation schemes and 3,907 new schemes) were approved by the State Level Scheme Sanctioning Committee (SLSSC) at an estimated cost of ₹56,983.50 crore. No scheme was sanctioned by SLSSC during 2023-24.

Out of these 9,336 schemes, 1,375 schemes (14.73 *per cent*) were completed and the remaining 7,961 schemes (85.27 *per cent*) were incomplete as of December 2024.

Audit observed that the reasons for delay in completion of schemes included taking up of retrofitting work without augmentation of source and delivery system, dropping of works, land issues, delay in energisation *etc*., as discussed in the succeeding paragraphs:

1.11.1.1 Retrofitting schemes

As per Chapter VI of JJM Guidelines, SWSM was to accord priority to retrofitting of existing infrastructure, *viz*., completed piped water supply schemes and ongoing piped water supply schemes that were to be completed in the first two financial years i.e. by March 2021.

Out of 2,496 retrofitting schemes taken up during the period 2019-23, only 1,177 works were completed and the remaining 1,319 works were at different stages of completion. Main reasons for non-completion/delay in completion of retrofitting work were non-assessment of requirement of water to serve the targeted households, non-assessment of capacity of delivery system (capacity of OHR, thickness of pipelines), inadequate availability of water at source *etc*. On test check of records of divisions in the six selected districts and joint site inspection, Audit observed the following:

Rejuvenation work after retrofitting works

In case of Jalpaiguri district, two ground water based PWS schemes[36] with a design life of up to 2040, were commissioned in 2018 and 2019 under NRDWP. Both the schemes were then taken up under JJM in 2020. As of July 2024, 677 FHTCs were provided under the Scheme to the Youngttong Tea Garden (YTG) village and 933 FHTCs in the Juranti Tea Garden (JTG) village.

After providing FHTCs, the division found that the farthest habitations of these tea gardens were not getting water due to low pressure. Out of a total of 1,610 households in the two villages, 400 households were not getting water (as of July 2024). It was noted that lower diameter pipes (50 to 75 mm dia) worth ₹80.05 lakh had been laid in the distribution networks against the minimum requirement of 90 mm diameter pipe[37] resulting in low pressure of water.

Audit observed that the division thus planned (Year 2021) rejuvenation works worth ₹3.83 crore for these two newly commissioned schemes of YTG and JTG. The scope of works under rejuvenation included replacement of existing distribution pipelines, sinking of additional tube wells, construction of pump

[36] *Youngtong Tea Garden and Juranti Tea Garden PWSS in Matiali block.*

[37] *Stated in DPRs for Rejuvenation of the schemes and as per CPHEEO Manual 1999, minimum 100 mm dia pipe to be laid in distribution network. In YTG out of total distribution network of 8,944 m, 6,355 m (71%) was laid with lower dia pipes and in JTG out of total distribution network of 20,210 m, 17,560 m (87%) was laid with lower dia pipes during execution of original work under NRDWP.*

houses and boundary walls, construction of overhead reservoir *etc*. Work orders for rejuvenation works were issued between March 2022 and June 2024. As of July 2024, the works remained incomplete due to non-availability of land for construction of tube-wells and the overhead reservoir, along with other local issues. Thus, in the instant case, FHTC works were taken up without assessing the capacity of existing delivery systems.

The Department stated (March 2025) that rejuvenation work of YTG village was now completed. However, the Department remained silent on rejuvenation of the Juranti Tea Garden.

Dry tap connections

During 2021-23, Burdwan Division (PHED) had taken up 25 new water supply schemes under JJM to provide 41,610 FTHCs. Against this, 15,091 FHTCs were provided (December 2024) at a cost of ₹ 45.64 crore and were also entered into the JJM-IMIS portal. However, Audit observed that mechanical works like installation of pumps, energisation had not been completed in any of these 25 schemes till September 2024, though work orders had been issued (June 2023 and September 2024) by the Central Mechanical Division (PHED). Due to non-completion of mechanical works, none of the 15,091 FHTC households were getting water leading to unfruitful expenditure of ₹45.64 crore on these 25 schemes.

This number of 15,091 FHTCs should not have been entered in the JJM-IMIS portal without ensuring supply of water to the beneficiaries. Hence, it was evident that physical progress of FHTCs of the district was inflated to the tune of 15,091 due to uploading in JJM-IMIS portal without actual availability of water.

The Department stated (March 2025) that most of the FHTCs were functional now. However, the fact remains that JJM schemes had been declared as 'complete', without ensuring water supply to intended beneficiaries, defeating the main purpose of the Scheme.

Unfruitful Expenditure on FHTCs

The Berhampore Division-I (PHED) had taken up (August 2020) a retrofitting scheme under JJM to provide 1,653 FHTCs in Begampur village (FHTCs-321) and Daulatpur village (FHTCs-1332). These villages were falling in the command area of the Hurshi PWS scheme of Zone-I, which was commissioned in 2019. The villages covered under the scheme were situated in the arsenic affected Murshidabad district.

Retrofitting of 321 FHTCs in Begampur village was awarded to an agency in January 2021 at a tendered cost of ₹17.92 lakh for completion in 20 days. The work was completed and the agency was paid ₹13.45 lakh for the work done.

Retrofitting of 1,332 FHTCs in the Daulatpur village was awarded to another agency in July 2021 at a tendered amount of ₹71.98 lakh for completion in 180 days. Audit noticed that the work in Daulatpur village was stopped midway after providing 535 FHTCs out of targeted 1,332 FHTCs due to non-availability of safe drinking water from the existing ground water source. The agency was paid ₹20.60 lakh in November 2021 for the partial work done. After retrofitting work in Begampur and Daulatpur villages, the division engaged a third agency[38] (September 2023), at a tendered amount of ₹4.24 crore, for augmentation of Hurshi PWSS Zone-I for completion in 310 days. The work comprised laying of additional pipelines, sinking of an additional tube well, construction of overhead reservoirs and balance FHTCs. Till July 2024 augmentation work was in progress with expenditure of ₹1.55 crore.

During joint site visit of Daulatpur and Begampur in August 2024, Audit found that none of the surveyed beneficiaries was getting water through the installed FHTC due to non-completion of augmentation work. As a result, expenditure of ₹34.05 (₹20.60 lakh + ₹13.45 lakh) incurred on retrofitting of 856 FHTCs remained unfruitful.

Thus, due to undertaking of retrofitting work without ensuring availability of water and sufficiency of pipelines in Hursi PWSS Zone-I, the work of retrofitting remained incomplete and 7,244 people living in Daulatpur and Begampur village**s** were deprived of potable water as of July 2024.

The Department confirmed (March 2025) that augmentation work of the PWSS was in progress and balance FHTCs were yet to be provided.

1.11.1.2 Augmentation works

In the 1st SLSSC meeting (2022-23), GoI stipulated that all augmentation schemes should be completed by March 2022, and this timeline was subsequently extended to September 2022. However, Audit observed that during 2019-23, total 2,933 augmentation schemes were approved by SLSSC out of which 1,904 schemes (65 *per cent*) were approved during 2022-23. Audit further noted that 984 schemes (34 *per cent*) were approved (between November 2022 and March 2023) after the targeted date (September 2022).

As discussed in **Paragraph 1.11.1**, out of 2,933 augmentation schemes taken up, only 96 schemes were completed and the remaining 2,837 schemes were at different stages of completion (December 2024). It was observed that the reasons for non-completion/delay in completion of augmentation schemes were land issues, delay in supply of DI pipes, local issues, and labour related issues as noted in case of eight test-checked augmentation schemes (out of 20 test-checked) in six selected districts (***Appendix-1.2***). On test check of records of two selected divisions of PHED and joint site inspections, Audit observed the following:

i. Augmentation of Lataguri PWSS of Jalpaiguri district was approved by SLSSC in 2021-22 at an estimated cost of ₹18.35 crore. 12 work orders were issued (January 2022 to June 2024) to contractors for completion of the work within 15 to 180 days. Scrutiny revealed that as of July 2024, out of the 12 works, seven were under progress (80 *per cent* to 98 *per cent* complete). Non-completion of works was due to scarcity of ductile iron pipes being used in the work, local issues, labour issues *etc*.

ii. Augmentation of Raghunathpur PWS scheme was approved in October 2022 at an estimated cost of ₹10.78 crore. Purulia Division (PHED) issued

[38] *M/s B.M. Industries for civil work of source augmentation, FHTC, OHR, distribution system, pump-house, AIRP etc.*

the first work order in March 2023 and it was targeted to be completed by March 2024. However, as of November 2024, only 20 *per cent* of the work was completed due to scarcity in supply of ductile iron pipes, land problems *etc*.

The Department confirmed (March 2025) that the augmentation works of Lataguri PWSS and Raghunathpur PWSS were yet to be completed.

1.11.1.3 New Water Supply Schemes

During the period 2019-23, 3,907 new water supply schemes under JJM were taken up by the PHED in the State for providing water supply in uncovered areas, at a total estimated cost of ₹29,109.12 crore to be completed by March 2024. However, as of December 2024, only 87 water supply schemes were completed while the remaining 3,820 works were at different stages of completion.

On test check of records of selected divisions of PHED in the six selected districts and joint site inspection, Audit observed that reasons for non-completion of new water supply schemes were land problem, shifting of locations of the pump-houses, reservoirs *etc.*

1) Para 3.5 of the JJM Guidelines *inter alia* stipulated that the work was to be awarded to agencies where land was in possession of the Department. In order to ensure efficient implementation of water supply schemes, identification of land plots was required to be done before preparation of DPRs, as layout of distribution lines, laying out of pipes of different diameters, location of valves, overall project cost of the schemes *etc*., were dependent on exact location of head works/intake point/tube wells/pump house/overhead reservoirs sites *etc*. However, Audit observed that execution of works was taken up prior to acquisition/direct purchase/donation/transfer of land which hampered 45 schemes in three (Murshidabad, Purulia and Purba Bardhaman) out of six selected districts as shown in ***Appendix-1.3***.

2) Bankura Division issued (August 2022) work order for execution of 431 mini PWSS in 20 blocks of Bankura district with January 2023 as the stipulated date of completion. The contractor requested (January 2023) for time extension on the grounds that they could not complete the work due to delays in land identification/allotment (land of 74 villages was yet to be handed over to the agency as on 28 January 2023), local obstructions, delay in getting power connections, change in drawings, delay in obtaining approved designs *etc.* Due to this, out of 431 mini schemes, 81 schemes were subsequently required to be shifted, after issue of work orders, due to land problems. As of May 2024, out of 431 schemes, only 104 schemes were commissioned till August 2024.

1.11.2 Wasteful expenditure on dropped schemes

From the West Bengal-JJM Dashboard, Audit noted that in 18 districts a total of 707 schemes involving 3,54,535 FHTCs were approved by SLSSC at an estimated cost of ₹1,123.53 crore. However, these were subsequently dropped (as of 16 December 2024) due to improper planning, overlapping/duplicating *etc*. On test check of records of two working divisions in the two selected districts Audit observed the following:

i. During 2022-23, 641 mini PWSSs[39] of Purulia district were approved (September 2022 to December 2022) by the SLSSC, out of which 555 schemes were later dropped (505 schemes in August 2023 and 50 schemes in January 2024) by PHED. These schemes were dropped as the mini PWSSs were falling under the command area of two mega PWSS namely, the Northern and Southern Sector PWSSs that had already been approved by SLSSC in May 2022. Thus, PHED cancelled the administrative approval orders in order to avoid duplication of projects. Purulia Division (PHED) had already incurred ₹0.21 crore on preparation (January-April 2022) of total 24 DPRs in respect of these dropped schemes and ₹0.52 crore on 18 different works like survey and investigation, road fixing map *etc*. Dropping of schemes resulted in wasteful expenditure of ₹0.73 crore.

ii. Murshidabad Division (PHED) issued 11 work orders (October 2021 to November 2022) to five agencies for preparation of 28 DPRs (26 DPRs for augmentation of existing PWSS and two DPRs for new schemes) in Murshidabad district (***Appendix-1.4***). DPRs prepared by the agencies were approved by SLSSC during 2022-23. After preparation of the DPRs, the division found out that the augmentation schemes of six DPRs were within the jurisdiction of the Domkal Municipality (urban area) and 22 DPRs were related to duplicate schemes (falling under the command area of other schemes). Due to this duplication, all the 28 schemes were dropped by the Department. Further, the Division had already incurred ₹89.12 lakh on the preparation of these DPRs.

   Dropping of schemes after approval by SLSSC not only resulted in wasteful expenditure of ₹162.12 lakh but also showed lack of proper survey/investigation and planning before taking up the schemes. In reply the Department accepted (March 2025) the Audit observation.

1.11.3 Implementation of Community Water Purification Plants (CWPP)

Audit noted that Purulia Division (PHED) had taken up (October 2020) installation of 113 stand-alone Community Water Purification Plants (CWPP) in 27 fluoride affected habitations of the district under JJM with a view to provide fluoride free water. The estimated cost of each CWPP was between ₹18.09 lakh to ₹24.14 lakh.

The Division installed 99 CWPPs by April 2023, after spending ₹10.82 crore. However, the remaining 14 CWPPs remained incomplete (till August 2024) due to dry bore well. Out of 99 completed CWPPs, 18 CWPPs were found non-working as of August 2024. Further, out of 81 working CWPPs, 25 CWPPs did not have the capability to treat raw water properly due to non-conduction of back wash and non-replacement of top up of fluoride media of the fluoride treatment plant by the contractors (August 2024).

[39] *231 schemes approved in the 7th meeting of SLSSC (September 2022), 48 schemes approved in the 8th meeting of SLSSC (September 2022), 182 schemes in the 9th meeting SLSSC (November 2022) and 180 schemes approved in the 10th meeting of SLSSC (December 2022).*

As a result, the purpose of providing fluoride free water to 21,069 people of 14 incomplete CWPPs and 18 non-functional CWPPs could not be achieved even after incurring ₹2.13 crore on their construction resulting in wasteful expenditure of ₹2.13 crore. Further, as the 25 functional schemes costing ₹2.96 crore were unable to treat the fluoride contaminated water within the permissible limit of fluoride, expenditure of ₹2.96 crore on their construction remained unfruitful (as of August 2024).

The Department stated (March 2025) that the present situation of most of the reported CWPPs had improved. However, no records in support of the same were furnished to Audit.

1.11.4 Engagement of Implementation Support Agency (ISA)

As per Para 5.5 of the JJM Guidelines, Non-profit organizations (NGOs)/ Village Organizations (VOs)/ Self Help Groups (SHGs)/ referred to as Implementation Support Agency (ISA) would play critical role as partners in mobilizing and engaging the communities to plan, design, implement, manage, operate & maintain in-village water supply infrastructure. Further, as per Annex-V of JJM guidelines, an ISA organization was to be a non-profit organization or was to use its profits, if any, or other income in promoting charitable objectives. Scrutiny of the records of the Resources Division-PHED revealed that:

Delay in engagement of ISA

Since ISAs were to play a critical role in mobilising communities, planning and implementation of JJM, it was required that they be appointed on time. Resources Division (PHED) engaged 14 agencies as ISAs (during May 2022 to November 2022) in 21 districts for a periods ranging from 150 to 365 days. Audit noticed that ISAs were engaged after 28 to 34 months from the issuance of JJM Guidelines in December 2019. The delay in engagement of IASs delayed the preparation of VAPs.

Undue financial benefit to ISAs

As per the eligibility criteria of Annexure-V of JJM guideline, ISA should be a non-profit organization or use its profits, if any, or other income in promoting charitable objectives. However, scrutiny of DPRs on "Engagement of ISA for implementation of community mobilisation and capacity building activities under JJM support activities" revealed that 10 *per cent* of cost of the works was added as agency profit with the cost of each item rate which led to undue benefit to the agency. During 2022-25 (till 23 July 2024) total payment of ₹94.15 crore including profit component and GST at the rate of 18 *per cent* was made to 14 ISAs (***Appendix-1.5***). Thus, due to inclusion of agency profit in the estimated cost of the tenders, an undue financial benefit of ₹7.25 crore[40] was extended to the ISAs till July 2024.

The Department stated (March 2025) that ISAs were asked to submit affidavits in support of use of profit in promoting charitable activities. However, Audit is of the view that the Departments should have made payment of profit component after obtaining such affidavits.

[40] *Total payment ₹94,15,19,891.00, GST= ₹94,15,19,891.00X18/118= ₹14,36,21,678.29 Contractor profit= (₹94,15,19,891.00 - ₹14,36,21,678.29)X10/110= ₹7,25,36,205.70 = say ₹7.25 crore.*

1.11.5 Inadmissible Payment of GST under JJM

As per Government of India notification (June 2017), *pure services* (*i.e*. services without any supply of goods or works contracts) provided to Government in relation to functions entrusted to Panchayats under Article 243G of the Constitution are exempt from GST. The Government of West Bengal also reiterated this exemption through a Gazette Notification[41] issued in June 2017. Since supply of safe drinking water is a function of Panchayats under Article 243G, all services procured under Jal Jeevan Mission (JJM) for this purpose were covered under the exemption. Moreover, as per an advance ruling[42], preparation of DPR related to civil works/infrastructure or construction works falls under pure service.

Audit scrutiny, however, revealed that GST was still paid to different categories of agencies engaged under JJM, even though their services clearly fell under the exempted category of *pure services*:

- **Implementation Support Agencies (ISAs):** The ISAs were engaged during May-November 2022 for community mobilisation, Information, Education and Communication (IEC), and capacity building activities relating to drinking water, at a tendered cost of ₹144.48 crore. Payments of ₹94.15 crore were made by PHED during January 2023-June 2024. Although these services were exempted from GST, tax at 18 *per cent* was paid, resulting in inadmissible payment of ₹14.36 crore up to July 2024.
- **Consultant Agencies:** Consultant Agencies were engaged by PHED in November–December 2021 for preparation of DPRs of JJM schemes, with consultancy fees payable as a percentage of the project cost (excluding GST). However, GST at 18 *per cent* amounting to ₹10.30 crore was paid during June 2022–January 2023. In addition, consultancy fees were supposed to be calculated on project cost *excluding GST*, as per agreement. Instead, project costs including GST were taken into account, which led to excess payment of ₹2.67 crore as consultancy fees during the same period.
- **Third Party Inspection Agencies (TPIAs)** were engaged by PHED in June 2022 for inspection and quality checks of JJM works. These services also fall under the exempt category of "pure services". Despite this, GST at 18 *per cent* amounting to ₹2.78 crore was paid till April 2024.

Thus, a total of ₹27.44 crore was inadmissibly paid towards GST, over and above ₹2.67 crore excess consultancy fees also paid by the PHED, due to incorrect interpretation and application of GST provisions. These funds could have been utilised for additional works or schemes under JJM.

The Department stated (January/March 2025), that project cost includes all taxes and that the issue of GST applicability had been placed before the advance ruling authority. The reply was not tenable since exemption notifications were already in force since June 2017, and the agreements themselves clearly stipulated calculation of consultancy fees on project costs excluding GST. The

---

[41] *No. WB (Part-I)/2017/SAR-382 dated 28 June 2017 and its ruling dated 21 October 2022.*

[42] *No. KER/140/2021 Dated- 05.06.2022.*

Department should have ensured proper applicability of GST before awarding contracts and making payments.

1.11.6 Engagement of agencies other than ISA for preparation of VAPs

As mentioned in **Paragraph 1.10.1**, Implementation Support Agencies **(**ISAs) were engaged for preparation of VAPs and other activities in 22 districts. Audit, however, observed that other agencies had also been engaged in some districts for preparation of VAPs. During test check of the six selected districts, it was noticed that:

i. In Purulia district, ISA[43] was engaged by the Resource Division, PHED (in August 2022) for a period of 365 days to prepare VAPs of all 170 GPs of the district, through community involvement. Purulia Division (PHED) also engaged (in September 2022) additional two agencies through tendering for the preparation of VAPs of 152 GPs of 18 blocks in the district and payment amounting to ₹30.18 lakh was made to these additional agencies. This resulted in excess expenditure to that extent because the work should have been done by the ISA engaged earlier by the Resource Division, PHED for the purpose.

ii. In Bankura district, ISA[44] was engaged by the Resource Division (PHED) in May 2022 for a period of 150 days and the ISA was to prepare VAPs of all 190 GPs of the district by involving GP officials/VWSC members. However, Bankura Division (PHED) engaged another agency in July 2022 for preparation of VAPs of the district and payment amounting to ₹38.87 lakh was made to these contractors for preparation of VAPs resulting in excess expenditure to that extent.

The Department stated (March 2025) that VAPs were prepared before the engagement of ISAs. However, records show that the Resources Division, PHED engaged ISAs before the other agencies responsible for preparing the VAPs were appointed.

1.11.7 Deviation from approved DPR and SoRs

Jalpaiguri Division (PHED) had prepared (December 2020) a DPR for water supply arrangement under JJM to 603 Aanganwadi centers (AWCs) within the command area of existing PWS schemes at an estimated cost of ₹4.79 crore (₹79,495 per AWC). The scope of work proposed in the DPR for an AWC included providing FHTCs, laying pipeline, construction of 500 ltr capacity ground level masonry tank, installation centrifugal pump, 1,000 ltr capacity PVC tank, soak pit *etc*. Department accorded administrative approval of ₹4.79 crore in October 2021.

Test check of available three tender documents relating to the drinking water arrangement at AWCs revealed that as per DPR there was no requirement for construction of rig bored tube wells. However, the Division had installed 93 rig bored tube wells outside the command areas of existing PWSSs by diverting amount earmarked for execution of FHTCs, construction of 500 ltr masonry tank, centrifugal pump, 1,000 liter PVC tank, soak pit *etc.*

43 *Kultikari Mother Teresa Social Welfare Society (NGO).*

44 *Karnajora Agnibina Seva Samity (NGO).*

This led to excess expenditure of ₹1.73 crore (***Appendix-1.6***) due to execution of work in deviation from the approved scheme.

The Department stated (March 2025) that excess expenditure was due to increase of the depth of tube wells. The reply is not tenable as the excess expenditure pointed out by Audit was due to execution of works outside the command areas of existing PWSSs, which were not provided for in the approved DPR.

1.11.8 Inadmissible Expenditure

Annexure-IV of JJM Guidelines *inter alia* stipulated that no expenditure should be incurred from JJM fund for purchase of land, construction/renovation/repair of building, construction of office building, extension of building, conference hall, guest house, residential building, expenditure on operation and maintenance activities.

However, Audit found that in five selected districts an amount of ₹6.41 crore was spent by six Divisions of PHED during 2019-24 for repair and maintenance works, and renovation of office building purposes which was inadmissible as per JJM Guidelines as detailed in ***Appendix-1.7***.

In reply, the Department stated (March 2025) that such expenditure was made considering the maintenance work as essential part of water supply schemes. The reply is not tenable as expenditure on such items is not permissible as per JJM guideline.

1.11.9 Wasteful expenditure due to expiry of Field Test Kits

Field Test Kit (FTK) is an assembly of simple portable equipment/accessory to measure various chemical constituents in the water sample obtained from the field. The FTKs generally give a qualitative estimate with the help of standard chemical reagents. FTKs are often used in rural areas where there are concerns about the availability of safe drinking water. Its estimated that 50 water quality tests can be conducted using one FTK. The life of an FTK was generally one year and each FTK should be used before its expiry date.

Scrutiny of records of six working divisions in the selected districts revealed that FTKs were procured locally by the divisions or, supplied by the agencies engaged by the Resources Division. Available FTKs were given to laboratories and *ASHA Karmis* for conducting water quality tests.

Audit observed that 15,120 FTKs were procured at the cost of ₹2.57 crore (during 2021-23) for six selected divisions by the Resources Division (PHED) and the selected divisions themselves. Out of this 6,582 FTKs were used for testing of water quality and the remaining 8,538 FTKs expired due to non-utilisation. Main reason for shortfall in carrying out water sample tests by using FTKs was shortage of *ASHA*[45] *Karmis* (49 to 98 *per cent)* and non-identification and training of women from each village for carrying out these water sample test by using FTKs. This resulted in wasteful expenditure of ₹1.45 crore as shown in ***Appendix-1.8***.

The Department stated (March 2025) that several meetings have been conducted to take necessary action to improve testing via FTKs.

[45] *Accredited Social Health Activist.*

1.12 Post Operational Management and Sustainability

1.12.1 Operation and Maintenance and long term self-sustainability of schemes.

As per the Jal Jeevan Mission (JJM) Guidelines (Paras 6.1.3, 6.1.4, and 5.4), operation and maintenance (O&M) of household tap connections is critical to ensure functionality of water supply schemes, and community-managed implementation was envisaged to instil a sense of ownership, promote transparency, and ensure long-term sustainability. Local communities were to be rewarded with 10 *per cent* of the capital expenditure as a revolving fund to meet emergency repairs and maintenance needs. Additionally, GPs/VWSCs were required to open bank accounts or use existing accounts to collect community contributions and O&M charges, maintaining a separate ledger for tracking. Audit observed that as of September 2024, 455 schemes were completed under JJM in the test-checked districts; however, none of the schemes were handed over to local communities, nor were any incentive funds provided. All O&M activities were undertaken by PHED divisions, and VWSC bank accounts remained non-operational due to non-collection of user charges following a State Government policy decision. Consequently, GPs and beneficiaries were not involved in maintenance, and instances of poor maintenance, damaged taps, intermittent water supply, and substandard water quality were observed during joint site visits in 16 villages of Purulia district (December 2023, February 2024, and July–August 2024). Thus, the intended objectives of community-managed operation and maintenance, fostering a sense of ownership, and ensuring long-term sustainability through beneficiary participation have not been realized.

Recommendation 2: The Department may consider handing over the completed schemes to GPs or VWSCs to ensure community partnership and ownership as envisaged in the JJM guidelines.

1.12.2 Skill development

As per Para 9.4 of JJM Guidelines, to achieve the goal of providing FHTC to every rural household, skilled human resource in areas like masonry, plumbing, fitting, electricity, *etc*., would be required. Also, agencies executing the schemes will need high quality human resources besides requirement of local skilled persons for continuous O&M of schemes.

Para 9.4 of JJM Guidelines emphasised that the State would have to identify district-wise requirement of such skilled human resources and train them on priority through Pradhan Mantri Kaushal Vikas Kendra (PMKVK). Proper training manual in local vernacular language was to be prepared. It was recommended to issue certificates to such trained persons and services of such people could be utilised in the schemes/work taken up under JJM.

The Chief Engineer (Headquarters) PHED stated (April 2024) that district-wise requirement of such skilled human resource had been assessed and the requirement of skilled human resource in 22 districts was 51,984 out of whom 20,886 (40 *per cent*) were imparted training through Government ITI. However, no training manual in the local vernacular language *i.e.*, Bengali had been prepared.

Audit observed that out of six selected districts, only one Nodal Division[46] of Jalpaiguri district stated that 54 plumbers were imparted training in the district and certificates were issued to them as of July 2024. Further, the Division had no information regarding engagement of such trained plumbers in JJM works. No information in this regard was also provided by the other five test checked Divisions. During FGD with 10 GPs[47] of three test-checked districts[48] it was stated that no skilled human resource was engaged by GP/ VWSCs for creating in-village infrastructure under JJM.

Thus, PHED was not able to converge with training requirements under JJM with PMKVK to create a pool of skilled human resource who could be engaged by Gram Panchayat /VWSC in creating in-village infrastructure.

1.12.3 Grid-connected Solarization of PWS System

To lower the O&M cost by using renewable energy, PHED took up (2023-24) a project[49] for installation of solar power plant at pump house premises of different water supply schemes. As per project proposal, excess solar energy / surplus electricity thus generated, would be sold to the West Bengal State Electricity Distribution Company Limited (WBSEDCL). For this, net metering arrangement was to be made at the solar plant pump house site and through this net billing arrangement, WBSEDCL would raise electricity bills after giving credit for surplus electricity sold.

Audit observed that the work of installation of total 226 solar power plants under JJM was taken up by the concerned Mechanical Divisions[50], PHED in five selected districts[51]. Audit observed that work orders for solar power plants in premises of 226 PWSS were issued to the agencies (April 2022 -August 2023) at a total tendered amount of ₹14.89 crore against which expenditure incurred was ₹9.07 crore till September 2024. Scheduled period of completion of each solar plant was 45 to180 days from the date of issue of work orders. As of September 2024, solar panels of the solar power plants were installed at the premises of 165 PWSS (73 *per cent*) at a cost of ₹9.07 crore.

Five test-checked Mechanical divisions submitted applications to WBSEDCL in August 2024 for installation of net metering system but no meter was installed till September 2024 due to non-payment of electricity bills of WBSEDCL. Since the solar plants installed at the PWSS are grid-connected systems, net metering is an essential prerequisite for their operation. Without net meter, the solar system cannot be energised, as operating it would result in unsafe back-feeding of electricity into the grid. As a result, solar panels installed at the premises of 165 PWSS at a cost of ₹9.07 crore remained idle since 2022-23.

---

46 *Executive Engineer, Jalpaiguri Division (PHED).*

47 *Bakadah, Bhora, Lakshxmisagar, Parsola, Chengmari, Lataguri, Matialihat, Indong Matiali, Belkash and Kshetia.*

48 *Bankura, Jalpaiguri and Murshidabad.*

49 *Constructing of Grid-connected Solar Photo-voltaic System.*

50 *Northern Mechanical Division, Bankura Mechanical Division, Medinipur Mechanical Division, Purulia Mechanical Division and Central Mechanical Division.*

51 *Jalpaiguri, Bankura, Purulia, Purba Bardhaman and Purba Medinipur.*

During joint site visit (July 2024) it was also observed that the solar panels at Lakshmisagar pump house premises in Simlapal block of Bankura district were almost covered with creepers due to non-maintenance of the premises of PWSS by the Department.

Fig.1.1: Newly installed solar panels at Lakshmisagar Pump House

Fig 1.2: Newly installed solar panels at Lakshmisagar Pump House (from different angle)

The Department stated (March 2025) that this was due to non-payment of pending electricity bills and the problem would be solved after payment of dues. The reply of the Department is not tenable as it should have taken steps to ensure timely bill payment to make the systems fully operational.

1.13 Water Quality Monitoring and Surveillance

As per Chapter 10 of JJM Guidelines 2019, drinking water quality was to be monitored by PHED whereas the surveillance of water quality at grass roots was the responsibility of the GPs/ rural community. Para 10.1 of JJM Guidelines stipulated testing of sources/ samples at different levels *i.e.,* (i) Sub-divisional/ block laboratory, (ii) District laboratory, and (iii) State laboratory.

In West Bengal there were a total of 219 laboratories at three different levels[52]. Test check of records of 88 laboratories (two state laboratories, six district laboratories and 80 sub-district laboratories of six test-checked districts), analysis of test reports, joint site inspections in the selected districts revealed several deficiencies in respect of Drinking Water Quality Monitoring and Surveillance as discussed in the succeeding paragraphs.

1.13.1 NABL accreditation/ recognition of laboratories

The Drinking Water Quality Monitoring & Surveillance Framework issued (October 2021) by the Ministry of Jal Shakti advocates that accreditation from National Accreditation Board for Testing and Calibration Laboratories (NABL) should be obtained for all laboratories.

Audit found that out of total 219 laboratories in the State, only 22 laboratories[53] were NABL accredited, 194 laboratories were NABL recognized and three[54] were yet to get NABL accreditation/ recognition. In addition, the State currently

[52] *Two state level, 22 district level and 192 sub-district level laboratories.*

[53] *2 State level and 20 district level.*

[54] *one in Malda district and two in South 24 Parganas district.*

operates seven Mobile Laboratory Vans (MLVs) in seven districts[55] for collection and testing of water samples from remote areas.

All of the 88 test-checked laboratories were conducting water quality tests for both chemical and biological parameters. However, these 88 test-checked laboratories were permitted by NABL to test against chemical parameters only, and not biological ones. Hence, the results of bacteriological and chemical tests being conducted by the laboratories without NABL permitted criteria, could not provide assurance regarding accuracy and reliability.

Scrutiny of records of Murshidabad Division (PHED) revealed that the Division engaged (September-October 2021) agencies for the purpose of acquiring NABL recognition for 12 sub-district laboratories. However, the work was taken up to obtain NABL recognition for 11 parameters instead of 13 parameters as suggested by Para 10.1 of JJM Guidelines. The two parameters- *i.e.*, arsenic and fluoride testing were left out despite the fact that the State had both arsenic and fluoride affected districts that were to be covered under JJM.

The Department stated (March 2025) that action would be taken for NABL accreditation/recognition to test bacteriological parameter.

Recommendation 3: Department may take steps to ensure that all laboratories are NABL in the State accredited for testing against all chemical and bacteriological parameters.

1.13.2 Infrastructure facility in laboratories

The Uniform Drinking Water Quality Monitoring Protocol (UDWQMP) was issued (February 2013) by the Ministry of Jal Shakti regarding minimum requirement of infrastructures such as required space, computers, internet, UPS, inverters (for back up), printer, telephone facility, air conditioners and provision of gas (LPG) in State, district and sub-district level laboratories. However, Audit found that out of nine such infrastructure[56] requirements, only one[57] was fully available in all the 88 test-checked laboratories. Status of availability of infrastructure in different laboratories shown in **Table 1.5**.

Table 1.5 : Details of deficiencies of infrastructure in test-checked laboratories

Type of lab	No. of test-checked lab	No. of labs where infrastructure available								
		adequate space[58]	adequate computers	internet	UPS	inverters (for back up)	printers	telephone	AC	LPG
State lab	2	1	2	2	2	2	2	0	2	2
District lab	6	4	6	6	6	2	6	5	6	0
Sub-district lab	80	17	78	79	71	71	77	73	80	1
TOTAL	**88**	**22**	**86**	**87**	**79**	**75**	**85**	**78**	**88**	**3**

(Source: Information supplied by the divisions)

[55] *Seven districts: South 24 Parganas, Malda, Howrah, Nadia, Paschim Medinipur, Purba Medinipur and Purulia.*

[56] *Required space, computers, internet, UPS, inverters (for back up), printer, telephone facility, air conditioners and provision of gas (LPG).*

[57] *air conditioners.*

[58] *Minimum space required for State laboratory: 170 sqm, District laboratory: 100 sqm and Sub-district laboratory: 80 sqm.*

During site visit by the Audit team to Islampur sub-district laboratory (23 July 2024), it was observed that water quality testing was being performed on a bench, in the absence of a proper workstation. Further the laboratory had only 18 sqm space for storage of testing equipment, performing testing and official works against requirement of 80 square meter (sqm).

The Department stated (March 2025) that a DPR has been prepared and is pending approval for providing adequate space in the laboratories. The Department, however, remained silent on the other deficient infrastructure like LPGs, inverters, UPS of the laboratories.

1.13.3 Availability of equipment in laboratories

As per UDWQMP, a State laboratory should have 43 different equipment while a district laboratory should have 32 of these. Further, 25 pieces of equipment were prescribed for a sub-district laboratory. Audit, however, found that out of the two State laboratories, one laboratory[59] did not have eight equipment[60] in place and the other State laboratory[61] lacked 13 pieces of equipment[62], out of the 43 prescribed (***Appendix-1.9***).

Out of 32 equipment prescribed, five equipment[63] were not available in any of the six test-checked district laboratories and there was also shortage of other types of equipment in the district laboratories. Details of non-availability and shortage of equipment are given in ***Appendix-1.10***. Similarly, out of 25 pieces of equipment, nine equipment[64] were not available in any of the 80 test-checked sub-district laboratories and there was also shortage of other types of equipment in the sub-district labs. Details are given in ***Appendix-1.11***.

Thus, in absence of required equipment for testing of water samples according to prescribed protocol, possibility of inaccurate results or lack of testing against important parameters could not be ruled out.

The Department had accepted the audit observation and stated (March 2025) that gap assessment has already been done and required equipment would be procured for smooth functioning.

Recommendation 4: The Department may ensure all laboratories are fully equipped with the required infrastructure, space, and prescribed testing equipment to enable accurate water quality testing.

---

[59] Dakshin Roypur Water Treatment Plant State Referral Laboratory.

[60] Flame Photometer, arsenic testing instrumentation (portable type), GC-MS/HPLC, Auto Burette and Auto pipette, Uranium Analyser, Kjeldahl distillation apparatus, Pressure Pump and PCR Machine.

[61] Kalyani State Referral Laboratory.

[62] Heating mantle, Magnetic stirrer (2 nos.), Flame Photometer, DO meter, Specific ion meter along with Electrodes (For Fluoride and Nitrate etc.), Auto Burette and Auto pipette, Uranium Analyser, Kjeldahl distillation apparatus, Pressure Pump, PCR Machine, Deep Freezer (- 20^{o}C), Centrifuge and Reflux Apparatus/ COD Digester.

[63] Plate count and Colony Counter, Centrifuge, Microscope, Flame Protector and Kjeldahl distillation apparatus.

[64] pH meter (both, lab based and potable type), TDS/ conductivity meter (both, lab based and potable type), Nephelometer (turbidimeter), Digital balance, Refrigerator, 2 Hot air ovens, 1 Autoclave, Vacuum pump, UV laminar air flow chamber for bacteriological analysis.

1.13.4 Availability of manpower in laboratories

Test check of two State, six district and 80 sub-district laboratories revealed that there was manpower shortage of 21 *per cent* in the State laboratories and 35 *per cent* shortage in both district and sub-district laboratories against the requirement as prescribed in UDWQMP (**Table 1.6**).

Table 1.6: Status of availability of manpower in test-checked laboratories

Designation	Two state laboratories		Six district laboratories		80 sub-district laboratories	
	staff prescribed	staff available	staff prescribed	staff available	staff prescribed	staff available
Chief Chemist/ Chief Water Analyst	1 x 2 = 2	1	--	Not applicable	--	Not applicable
Sr. Chemist/ Sr. Water Analyst	1 x 2 = 2	2	--	Not applicable	--	Not applicable
Chemist/ Water Analyst	2 x 2 = 4	5	1 x 6 = 6	8	1 x 80 = 80	80
Microbiologist/ Bacteriologist	1 x 2 = 2	2	1 x 6 = 6	6	1 x 80 = 80	73
Laboratory Assistant	3 x 2 = 6	6	2 x 6 = 12	6	2 x 80= 160	78
Data Entry Operator	2 x 2 = 4	1	1 x 6 = 6	1	1 x 80 = 80	80
Lab Attendant	2 x 2 = 4	2	1 x 6 = 6	3	1 x 80 = 80	80
Sampling Assistant	2 x 2 = 4	3	2 x 6 = 12	7	2 x 80= 160	22
Total	**28**	**22**	**48**	**31**	**640**	**413**

(Source: Information supplied by the divisions)

Further, UDWQMP suggested that each laboratory should have at least one permanent post of Water Analyst/Chemist. However, Audit noticed that there was no permanent Analyst/ Chemist in any of the 88 test-checked laboratories. All the water Analysts/ Chemists were engaged on contractual basis.

The Department accepted the audit observation and stated (March 2025) that the issue of shortage of manpower had been taken up with due importance and the issue would be resolved as early as possible.

1.13.5 Performance of district laboratories

Para 10.1 of JJM Guidelines mandated that a minimum of five *per cent* of water samples tested in the district laboratories should be sent to the State laboratories for further testing. However, test check of six district laboratories revealed that there was shortfall in sending samples to the State laboratories ranging between 23 *per cent* and 85 *per cent* during 2019-24 as detailed in **Table-1.7**.

Table 1.7: Shortfall in sending samples to referral laboratories

Year	No. of district laboratories	Tests conducted by district laboratories	No. of samples required to be referred to state laboratories (5% of C)	No. of samples actually referred	Shortfall (*per cent*)
A	B	C	D	E	F
2019-20	06	12,214	611	472	139 (23)
2020-21	06	13,820	692	104	588 (85)
2021-22	06	13,760	687	214	473 (69)
2022-23	06	16,835	841	318	523 (62)
2023-24	06	20,673	1,033	332	701 (68)
TOTAL		**77,302**	**3,864**	**1,440**	

(Source: Information supplied by the PHED)

Test-checked divisions of PHED stated (July 2024- August 2024) that there were no clear instructions by the Department regarding referring samples to the State laboratories.

In addition to above, Para 10.1 of JJM Guidelines also mandates that the district laboratory would refer the positively tested water samples to the State laboratory immediately for further test to verify the test results of district laboratories. However, test check of six district laboratories revealed that between 89 *per cent* to 98 *per cent* of the positively tested samples were not sent to the State laboratories for verification (during 2019-24).

Thus, the accuracy of district laboratories with reference to the positively tested sample results could not be verified by the State laboratories to a large extent, in violation of JJM Guidelines.

The Department accepted the observation and stated (March 2025) that action has been taken to meet the shortfall of not sending samples from the district laboratories to the State one.

1.13.6 Performance of sub-district laboratories in water quality testing and monitoring

1.13.6.1 Achievement of targets of testing in sub-district laboratories

As per UDWQMP, annual target of a sub-district laboratory was to test 3,000 water samples. Test check of 80 sub-district laboratories in six selected districts[65] revealed that during 2019-24, there was shortfall in achievement of annual targets of testing ranging between six *per cent* to 39 *per cent* as detailed in **Table 1.8**.

Table 1.8: Shortfall in achievement of annual targets of testing of sub-district laboratories

(Tests in numbers)

Year	No. of sub-district laboratories	Target per year (B × 3,000)	Achievement	Shortfall (*per cent*)
A	B	C	D	E
2019-20	80	2,40,000	1,52,178	87,822 (37)
2020-21	80	2,40,000	1,47,010	92,990 (39)
2021-22	80	2,40,000	1,62,685	77,315 (32)
2022-23	80	2,40,000	1,83,363	56,637 (24)
2023-24	80	2,40,000	2,26,679	13,321 (6)
TOTAL	**400**	**12,00,000**	**8,71,915**	

(Source: Information supplied by the PHED)

It is evident from above table that water quality monitoring was hampered to some extent due to non-fulfillment of annual target.

The Department stated (March 2025) that inactiveness and absence of water facilitators of GPs were the main reason of shortfall in achieving the target. It further stated that recently an agency had been engaged for sample collection to overcome this kind of shortfall.

[65] *Jalpaiguri, Bankura, Purba Medinipur, Purba Bardhaman, Purulia, Murshidabad.*

1.13.6.2 Sending samples to district referral laboratories

Para 10.1 of JJM Guidelines mandates that the sub-district laboratory was to refer all the positively tested samples to district laboratory immediately for further test to cross verify. However, test check of 80 sub-district laboratories revealed that there was shortfall in sending positively tested samples to the district laboratories ranging from 98 *per cent* to 100 *per cent* during 2019-24 as detailed in **Table 1.9**.

Table 1.9: Shortfall in sending positively samples to district labs by sub-district labs

Year	No. of Sub-district laboratories	No. of positive samples detected by sub- district laboratories	No. of samples required to be referred to district laboratories	No. of samples actually referred	Shortfall (*per cent*)
2019-20	80	43,333	43,333	661	42,672 (98)
2020-21	80	37,412	37,412	135	37,277 (100)
2021-22	80	43,005	43,005	293	42,712 (99)
2022-23	80	38,139	38,139	308	37,831 (99)
2023-24	80	41,750	41,750	360	41,390 (100)
TOTAL		**2,03,639**	**2,03,639**	**1,757**	

(Source: Information supplied by the Division)

All the selected six divisions stated (July 2024-September 2024) that there was no clear instruction from the State for referring samples to the district laboratories. Thus, the performance of sub-district laboratories was not monitored and quality assurance and quality control in these laboratories was not ensured by the district laboratories.

The Department has accepted the audit observation and stated (March 2025) that action has already been taken to meet the shortfall as pointed out by Audit.

1.13.7 Water sample test by using FTKs

As per para 4.5 of JJM guidelines, Water Quality Surveillance was required to be undertaken by local community, GP/ VWSC by using Field Test Kits (FTKs).

1.13.7.1 Shortfall in water sample test using FTKs

DWQMS-October 2021 of Ministry of Jal Shakti stipulates that the FTKs used for examining physio-chemical contamination in water not only serve the purpose of initial screening of contamination but are also effective in generating community awareness about drinking water quality.

As per chapter 10 of JJM guidelines, five women from each village were required to be identified and trained for carrying out tests using FTKs by VWSC. Further, Standard Operating Procedure (SoP) advocates the roles and responsibilities at various levels of the State Government regarding water quality monitoring and management by ASHA workers using FTKs at ground level.

Test check of six selected divisions revealed that there was shortfall in conducting water sample tests by FTKs ranging from 30 to 100 *per cent* as detailed in **Table 1.10**.

Table 1.10: Shortfall in water sample test by using FTKs

Name of the Division	FTK procured	No. of test could be done (B X 50)[66]	No. of tests actually done	Shortfall in no. of tests conducted (*per cent*)
A	**B**	**C**	**D**	**E**
Jalpaiguri	968	48,400	11,455	36,945 (76)
Bankura	2,269	1,13,450	48,142	65,308 (58)
Purba Medinipur	2,907	1,45,350	1,13,592	31,758 (22)
Purba Bardhaman	2,943	1,47,150	69,895	77,255(52)
Purulia	1,366	68,300	9,450	58,850 (86)
Murshidabad	4,667	2,33,350	76,289	1,57,061 (67)
Total	**15,120**	**7,56,000**	**3,28,823**	

(Source: data provided by selected divisions)

Between 2021-22 and 2022-23, in the six test-checked districts, a total of 15,120 FTKs were procured, which could have facilitated 7,56,000 water sample tests during 2021-22 to 2023-24. However, despite the availability of FTKs, only a fraction of the tests was conducted, with a shortfall ranging from 22 *per cent* to 86 *per cent*. The primary reason for this shortfall was the non-identification and lack of training of five women by VWSCs from each village to carry out water sample testing using the FTKs.

Further, against the State requirement of 1,90,865 FTK users across 38,173 villages, only 47,075 ASHA Karmis were trained (identified) and engaged as of September 2024. In the six test-checked districts, shortage of FTK users ranged from 49 to 98 *per cent*, severely hampering surveillance efforts. As a result, large-scale under-utilisation of FTKs was noticed, and the actual extent of water contamination remained unassessed.

The Department accepted the observation and stated (March 2025) that preliminary discussions have been held to engage women from self-help groups for training in FTK-based testing.

1.13.7.2 Sending FTKs tested positive samples to nearest laboratories

As per Chapter 10 of JJM Guidelines, the water quality surveillance activities include use of FTKs at GP level to know the extent of contamination and refer the positively tested samples to the nearby water quality testing laboratory for confirmation. The cross verification is crucial to assess the accuracy of FTKs and the actual prevalence of water contamination.

However, test check of six selected divisions revealed that there was huge shortfall in sending FTK tested positive samples to the nearest laboratories for further testing to confirm the contamination levels as shown in **Table 1.11**.

[66] *With one FTK 50 water samples can be tested.*

Table 1.11: Shortfall in sending FTKs tested positive samples to nearest laboratories

Name of the division	No. of tests done	No. of case found positive (unsafe)	No. of positive case referred to the nearest district/ sub-district Lab (*per cent*)	Shortfall (*per cent*)
Jalpaiguri	3,044	643	Nil	100
	8,411	855	Nil	100
Bankura	20,238	1,618	Nil	100
	27,904	2,740	Nil	100
Purba Medinipur	30,298	2,399	2,150	10
	83,294	1,611	1,561	3
Purba Bardhaman	12,638	1,228	Nil	100
	57,257	2,300	Nil	100
Purulia	36	8	Nil	100
	9,414	1,031	Nil	100
Murshidabad	16,008	2,797	Nil	100
	60,281	4,729	Nil	100

(Source: Data provided by selected divisions)

The data indicates a significant lapse in the referral of positive water samples to the nearest laboratories for confirmation. In most divisions, except Purba Medinipur, none of the positive samples were sent for further testing. This highlights a systemic deficiency in verifying FTK results, undermining the accuracy of water quality monitoring and the assessment of actual contamination levels.

Selected Divisions stated (September 2024) that there was no clear instruction from PHED for referring positive samples to the nearest laboratories. Thus, it is evident that except one district, the positively tested samples of five districts were not sent for confirmation to any water quality testing laboratory, to assess the actual level of contamination.

The Department stated (March 2025) that initiative had already been taken to test the positive samples to nearest laboratories.

Recommendation 5: The Department may circulate specific directions for referral of water samples from lower level to higher level laboratories for further testing in compliance with JJM Guidelines.

1.13.8 Testing of all 13 basic water quality parameters

As per UDWQMP, 13 test parameters were required to be analysed in water testing laboratories of the State. However, test check of 86 laboratories of six selected districts and two State laboratories revealed that all the 13 parameters were not being tested in these laboratories as depicted in **Table 1.12**.

Table 1.12: Water quality parameters tested in 88 test-checked laboratories

Sl. No.	Parameter required to be tested	Number of laboratories tested the parameter	Number of laboratories not tested the parameter
1	Potential hydrogen (pH)	88	Nil
2	Turbidity	88	Nil
3	Total dissolved solid (TDS)	88	Nil
4	Total hardness	87	1
5	Alkalinity	87	1
6	Fluoride	28	60
7	Chloride	87	1
8	Sulphate	1	**87**
9	Nitrate	1	**87**
10	Arsenic	25	63
11	Iron	88	Nil
12	Total coliform	88	Nil
13	E. coli	87	1

(Source: Information supplied by test-checked divisions)

The above table indicates that while basic parameters such as pH, turbidity, TDS etc. were tested in all or most laboratories, however, critical contaminants like sulphate and nitrate were not being adequately tested. In particular, 87 out of 88 laboratories did not test for sulphate and nitrate.

Non-testing of nitrate poses a serious risk, as high nitrate levels in drinking water can cause blue baby syndrome in infants. Similarly, elevated sulphate levels can lead to *diarrhoea, dehydration, and gastrointestinal irritation*, especially to children and the elderly. The absence of such testing undermines the ability to detect and prevent significant health hazards, reducing the effectiveness of water quality surveillance in the State.

1.13.9 Deficiencies in chlorination

PHED instructed (2021) the Water Supply Divisions in the State to follow the Standard Operating Procedure (SoP) issued by the Department for undertaking chlorination practices.

This SoP issued by PHED *inter alia* advocated for:

i. Maintaining of disinfectant and chemical stock registers, besides a register for water quality tests, chlorination register etc.

ii. Equipping the pump operator with residual chlorine kits;

iii. Ensuring that disinfectants are stored in cool, dark and dry places inside the pump house;

iv. Ensuring that all staff who come in contact with chlorine receive basic training on the dangers of chlorine, how to handle and store it safely and basic first-aid measures etc.

Out of six selected districts, Audit conducted (September 2024) joint site visits of 20 pump houses (***Appendix-1.12***) in four selected blocks[67] of districts (*Jalpaiguri* and *Bankura*). During the joint site visits, Audit observed that:

i. Chlorine demand tests to determine the requirement of chlorine dosing were not carried out by any of the 20 pump houses.

ii. There should be in place one functional chlorination system and one stand-by chlorination system for uninterrupted chlorination of water supply. However, out of the 20 pump houses, there was only one chlorination system at 16 pump houses and in two pump houses, available stand-by chlorination systems were lying unserviceable for six months to one year.

iii. No chlorine measuring tools were available at any of the pump houses visited.

iv. Chlorination log books / registers were not maintained at 18 pump houses.

v. No chlorine testing kit was available at 15 of 20 pump houses and no residual chlorine tests were carried out for monitoring of residual chlorine value at these pump houses. In the remaining five pump houses, even though there were chlorine test kits, these were not being used and the residual chlorine values were being recorded in the registers on assumption basis. At one pump house[68], residual chlorine was tested (18 September 2024) in presence of Audit and the level of this was zero.

vi. No records regarding chlorine stock, consumption history, expiry details *etc*., were maintained and thereby, Audit could not gain assurance regarding legitimacy of chlorine supply and its consumption.

vii. Visitors book/register for recording visiting officials' instructions to the pump operators' / chlorine system operators' / agency personnel were not maintained in 15 out of 20 test-checked pump houses.

The inadequacy of chlorination was also evident from laboratory test results. In six test-checked districts, 1,35,902 water samples were tested during 2019-24, of which 1,23,358 were examined for residual chlorine. In 48,762 samples (39.53 *per cent*), no residual chlorine was detected, clearly indicating inadequate chlorine dosing. Further bacteriological tests conducted on 43,763 such samples revealed presence of coliform in 7,099 samples (16.22 *per cent*) and *E. coli* in 3,374 samples (7.71 *per cent*). These deficiencies posed significant health risks, contributing to incidence of waterborne diseases.

Audit analysis of data furnished by the Chief Medical Officers of Health of selected districts revealed that a significant number of persons continued to be affected by water-borne diseases such as dysentery, cholera, jaundice, *etc*., during 2019-24. As per records, over 15.60 lakh cases of dysentery and cholera and 9.07 lakh cases of other water-borne diseases were reported in these districts over the five-year period. Further, 78 deaths were also attributed to water-borne diseases during this period.

---

[67] *Matiali and Kranti blocks of Jalpaiguri district and Simlapal and Bishnupur of Bankura district.*

[68] *CWR Pump house at Bhatra village of Bishnupur Block in Bankura district.*

The high incidence of water-borne diseases despite implementation of Jal Jeevan Mission indicates that adequate measures for ensuring potable water and proper disinfection at the consumer end were not effectively in place.

The Department stated (March 2025) that efforts were being made for proper chlorination and its regular monitoring.

Recommendation 6: Department may ensure proper chlorination of supplied water for maintaining minimum residual chlorine levels in drinking water so as to avoid bacteriological contamination.

1.14 Monitoring

There should be effective monitoring mechanisms in place to ensure functionality of tap connections, and availability of drinking water supply in adequate quantity, as well as of prescribed quality.

1.14.1 Monitoring by Third Party Inspection Agency

As per Chapter 6 of JJM Guidelines third party inspection and certification was mandatory before release of payments to contractors for all works executed under the JJM, to gain assurance of execution of quality work. The SWSM was to empanel Third Party Inspection Agencies (TPIAs) to check the quality of work executed by the agencies, quality of materials used for construction and quality of machinery installed in each of the scheme.

JJM was launched in the State in July 2020. However, TPIAs for 22 districts were engaged only in June 2022 and January 2023. Expenditure amounting to ₹4,811.07 crore was incurred under JJM in the State during 2019-22 for providing water to households. Thus, due to delay in engagement of TPIAs, payment of ₹4,811.07 crore was made without mandatory checking by TPIAs.

During joint physical verification by Audit (July 2024) along with Departmental officials poor quality of FHTCs works like rusting of newly installed taps, laying of pipelines over ground, non-attachment of taps with water connections to households *etc*., in three selected villages[69] where FHTC works were completed before engagement of TPIA, were noticed.

1.14.2 Use of technology in monitoring

As per Para 8.4 of JJM Guidelines, with the advent of smart technologies, it is possible to have centralised and continuous monitoring of water supply schemes in real-time, with the use of Internet of Things (IoT)[70], Geographic Information System (GIS) software, *etc*. Use of data analytics would enable analysis of data collected from rural areas and also allow the same to be used for various purposes by the utilities for smart management and better services.

Test check of records of six selected districts revealed that the work of installation of IoT system/devices in 106 schemes in three districts[71] were approved at an estimated cost of ₹ 26.51 crore by the State Level Scheme Sanctioning

[69] *Juranti Tea Garden, Yongttong Tea Garden, Jogesh Chandra Tea Garden.*

[70] *Sensor based monitoring system will ascertain the supply of water in villages/ habitations with respect to periodicity, quantity and quality.*

[71] *Murshidabad, Jalpaiguri and Bankura.*

Committee (SLSSC) during 2022-23. However, as of September 2024, no such IoT works were executed in any of the three districts. Thus, in absence of any IoT scheme, centralised and continuous monitoring on a real-time basis could not be made.

The Department stated (March 2025) that 853 IoT schemes costing ₹220.39 crore were sanctioned by SLSSC and would be taken up after commissioning of PWSSs. The reply of the Department is not tenable, since IoT-based monitoring is intended to function as an integral supervisory mechanism during execution as well as post-commissioning, to ensure quality assurance, accountability, and sustainability of service delivery.

Recommendation 7: The department may complete all sanctioned IoT based schemes at the earliest for real time monitoring of water supply schemes.

1.14.3 Integrated Management Information System

As per JJM Guidelines, a dedicated JJM- IMIS was set up by the Ministry of Jal Shakti, GoI to capture data related to JJM for concurrent monitoring. The JJM-IMIS *inter alia* was to be used for monitoring physical and financial progress of all JJM schemes. It was required to be ensured that data from States with respect to physical progress, expenditure, geo-tagging of assets, functionality status of projects etc., was captured on JJM-IMIS and kept in public domain. The executive committee of SWSM was to ensure that data related to physical and financial progress of JJM was regularly updated on the JJM-IMIS Portal, and validate the same.

However, Audit observed that there were discrepancies between JJM-IMIS data and the data furnish by the Divisions of selected districts as well as PHED. Some instances of such discrepancies noticed are detailed in **Table 1.13**.

Table 1.13: Discrepancy between JJM IMIS data and the data furnished by the audited units

Auditee units	Data as per JJM IMIS	Data as per the Audited units
PHED	Opening balance of central share for the State as on 01 April 2019 was ₹760.82 crore. (Report D1 of JJM-IMIS)	The Chief Engineer (Headquarters), PHED stated that opening balance of central share as on 01 April 2019 was ₹860.20 crore.
Northern Mechanical Division (PHED)	13 IoT schemes were approved by SLSSC in December 2022 at an estimated cost of ₹5.20 crore against which work orders were issued in 11 September 2023.	No work order in relation to IoT scheme was issued by the Division. Even no SLSSC meeting was held on 05 December 2022.
Bankura Mechanical Division (PHED)	Three IoT schemes were approved by SLSSC in November 2022 at an estimated cost ₹80.94 lakh against which work orders were issued in July and August 2023.	No work order was issued by the Division for IoT schemes.
	Work orders for 186 Mini PWS schemes approved by SLSSC with estimated cost of ₹71.59 crore against which work orders were issued in August 2022 and March 2023.	No work order was issued by the Division for the Mini PWS schemes.

Auditee units	Data as per JJM IMIS	Data as per the Audited units
Bankura Division (PHED)	225 Mini PWS schemes were taken up by Bankura Division.	431 Mini PWSS were taken up by the Division.
	48 FHTCs were provided in Har Ghar Jal declared Khapmayna village of Bankura district in August 2024.	Actual number of FHTCs provided in that village was 71.
Jalpaiguri Division (PHED)	1,203 FHTCs were provided in Har Ghar Jal Jogesh Chandra Tea Garden village of Jalpaiguri district on 16 June 2024.	Actual number of FHTCs provided in that village was 1,532 as on 20 October 2023.
Burdwan Division (PHED)	5,159 FHTCs provided under Rayan Water Supply Scheme in July 2024.	Actual number of FHTCs provided under Rayan PWSS was 4,394.
Tamluk Division, (PHED)	2,488 FHTCs provided in Habichak Water Supply Scheme of Purba Medinipur district in June 2024.	Actual number of FHTCs provided under Habichak Water Supply Scheme in June 2024 was 2,543.
PMU, WBPWSP (Purulia)	Expenditure booked in JJM-IMIS for "Left out Mouzas of Barabazar pipe water supply scheme" by PMU Purulia was ₹23.21 crore (February 2024).	Actual expenditure incurred by the unit for the same was ₹3.70 crore (February 2024)

From the **Table 1.13**, it may be seen that there were a number of discrepancies between JJM-IMIS data and PHED data.

The Department stated (March 2025) that now a State level approval was introduced in JJM-IMIS and every schemes entered by the Division is thoroughly checked at the State level to minimise the error. However, the Department remained silent on rectification of the data already entered in IMIS.

Recommendation 8: Department may put in place a proper mechanism for validation of data before hosting the same on the JJM-IMIS portal.

1.14.4 Social Audit

Paragraph 5.4 of JJM Guidelines requires the Gram Panchayats/ VWSCs to undertake social audit of JJM schemes. Social audit helps to identify deficiencies in a programme and provides an opportunity for timely corrections.

During the period 2019-24, ₹21,119.48 crore was spent on JJM by the State to provide potable water to households. Audit further observed that Social Audit was not conducted in any of the six test-checked districts by GPs. As a result, impact by promoting transparency, community participation and improving programme effectiveness could not be ensured. Accepting the Audit observation, the Department stated (March 2025) that henceforth GPs would be engaged to facilitate social audit.

Recommendation 9: The Department in collaboration with the Panchayat & Rural Development Department may encourage and facilitate GPs to conduct social audit of completed schemes.

1.15 Key stakeholders and Institutional Mechanism

Chapter 5 of JJM Guidelines elaborates on functions, roles and responsibilities of different organisations/bodies/offices. It envisages participation of relevant agencies or stakeholders at the State/ District/ GP levels, in effective planning and implementation of drinking water services. Shortcomings noticed in the functioning/participation of key stakeholders are discussed in succeeding paragraphs.

1.15.1 State Water and Sanitation Mission

The Concept of State Water and Sanitation Mission (SWSM) was initiated for coordination, convergence and policy guidance. In the State, SWSM, headed by the Chief Secretary, was constituted in July 2004. After launch of JJM in the State in July 2020, PHED reconstituted (October 2020) SWSM for implementation of JJM in the State. It was to be headed by the Chief Secretary, GoWB as chairman and supported by 16 other members[72].

As per para 5.2 of the JJM Guidelines, the Apex Committee of SWSM was mandated to meet at least twice a year i.e. a minimum seven meetings were to be held during the period from October 2020 to March 2024. It was noted that the Committee conducted five meetings[73] (71 *per cent*) during this period.

Audit observed that SWSM was not performing its functions as detailed below:

i. No discussions were held regarding preparation/finalisation of SAP/ DAP in any of the meetings of the Apex committee.

ii. SWSM did not devolve powers to DWSM to accord administrative approval for intra-district and in-village infrastructure of water supply schemes. As a result, DWSM was unable to perform its functions as per JJM Guidelines.

iii. SWSM had not empowered GP/ sub-committee of GP for management of in-village infrastructures as per JJM guidelines.

iv. SWSM had not developed a O&M strategy and framed a policy on O&M of water supply schemes under JJM by GP/VWSC. As a result, schemes were not handed over to GPs/VWSC for O&M and PHED had to maintain the schemes from State fund.

v. SWSM had not framed any policy to check unauthorised /unmetered/ unaccounted connections to stop continued loss of revenue from users/ beneficiaries.

1.15.2 District Water and Sanitation Mission (DWSM)

A District Water and Sanitation Mission (DWSM), under the chairmanship of *Sabhadhipati* of *Zilla Praishad*, was to be constituted at the district level and was to function under the supervision, control and guidance of the *Zilla Parishad*. DWSM was responsible for overall implementation of JJM in a district. It was to convene monthly meetings to

i. consider and accord administrative approval of the in-village water supply infrastructure,

---

[72] *Twelve Additional Chief Secretary/Principal Secretary/Secretary of different departments of GoWB, one representative from GoI and three experts/eminent persons.*

[73] *1st meeting on 17.11.2020, 2nd meeting on 15.03.2022, 3rd meeting on 25.07.2022, 4th meeting on 30.08.2022 and 5th meeting on 27.01.2024.*

ii. plan protection and preservation of village water sources, grey water management, preventing sources from getting polluted, *etc*.

Every year, for preparation of district annual action plan, views of people's representatives such as MP/ MLAs were to be solicited by DWSM.

PHED issued (October 2020) notification regarding re-constitution of all the 22 DWSMs[74] in October 2020. Audit observed following shortcomings in the functioning of DWSM:

i. Against targeted 41 monthly meetings of every DWSM, only two to 12 meetings were held in the selected six districts during the period from November 2020 to March 2024. Thus, there was huge shortfall (71 *per cent* to 95 *per cent*) in holding of meetings of DWSMs in the selected districts.

ii. DWSM was to ensure preparation of VAPs after taking stock of each village for FHTCs. DWSM was to approve the VAPs. On scrutiny of the VAPs of the 24 selected villages in six districts it was observed that VAPs were not approved by DWSMs.

iii. DWSM was to finalise a District Action Plan (DAP) to provide FHTC to every rural household by March 2024. Audit observed that DAPs were not prepared by DWSM of selected districts.

iv. DWSM was to provide administrative approval of in-village water supply schemes/ projects at district level as per the powers devolved by SWSM. Audit observed that SWSM did not devolve any such power to DWSM. As a result, DWSM was unable to approve in-village water supply schemes/ projects at district level. As a result, water supply schemes are being implemented by PHED without taking any feedback from district.

v. DWSMs could not developed any grievance redressal mechanism at GPs level to address water related problems as envisaged in the JJM Guidelines.

Thus, it was evident that DWSM were not given any administrative power to perform its functions as per JJM Guidelines and most of the functions of DWSM were performed centrally by PHED.

1.15.3 Village Water and Sanitation Committee

As per para 5.4 of JJM Guidelines, the community will play a lead role in planning, implementation, management, operation and maintenance of in-village water supply infrastructure thereby leading to FHTCs to every rural household through Village Water and Sanitation Committee (VWSC).

On scrutiny of records of working divisions in six selected districts, beneficiary survey in 24 selected villages and Focussed Group Discussion (FGD) in 21 GPs, it was observed that VWSCs were not involved in planning, designing, implementation and O&M of in-village water supply schemes as SWSM did not devolve powers to DWSM/VWSC to accord administrative approval for intra-district and all in-village infrastructure of water supply schemes all the in-village infrastructure was developed by PHED directly .

[74] *Sabhadhipati, Zilla Parishad as Chairman of DWSM, District Magistrate as Vice Chairman, Karmadhakshya, Janaswastha-O-Paribesh Sthayee Samity, Zilla Parishad as Member and other 14 members representing different departmental offices of the district.*

The Department stated (March 2025) that it was decided by the Government that PWSSs would be maintained by the Department. The reply is not tenable as PWSS should be maintained by GPs/VWSCs as per JJM guidelines.

Recommendation 10: Department should take steps to make the institutional arrangements (SWSM, DWSMs and VWSCs) functional as per JJM Guidelines.

1.16 Conclusion

The State could not achieve the JJM target of providing FHTCs to all rural households by March 2024. Targets of installation of FHTCs to all households by March 2024 remained largely unfulfilled, coverage in quality-affected and JE-AES districts was inadequate, and a significant proportion of schools and Anganwadi centres continued without assured potable water supply. Delays in project initiation, deficiencies in planning and DPR preparation, inadequate assessment of sources, and slow execution of augmentation works contributed to the shortfalls. Consequently, the objective of ensuring safe, adequate, and regular water supply to all rural households and institutions remained unachieved, leaving a large section of the population vulnerable to health risks.

Planning for JJM in the State was inadequate and not in line with the Scheme guidelines. Village Action Plans were delayed. District Action Plans were also not prepared, raising the risk that the State Action Plan was framed without reflecting village and district requirements.

Implementation of JJM works in the State suffered from major delays, poor planning, and weak execution. Only 14.73 *per cent* of sanctioned schemes were completed by December 2024, while retrofitting was undertaken without assessing adequacy of sources.

Post-operational management under JJM was deficient as completed schemes were not handed over to GPs/VWSCs, user charges were not collected, leading to poor upkeep.

Water quality monitoring under JJM was weak and the laboratories in the State lacked accreditation, infrastructure and manpower. Community surveillance through FTKs was also ineffective. Significant contamination by arsenic, fluoride, etc., coupled with poor chlorination practices, left rural households exposed to unsafe drinking water.

Monitoring under JJM was ineffective and Audit noted delays in engaging of TPIAs, besides lack of IoT-based monitoring, and absence of social audits that weakened transparency and accountability.

CHAPTER - II

Subject Specific Compliance Audit (SSCA) on Functioning of RTOs and STAs

CHAPTER - II

TRANSPORT DEPARTMENT

2 Subject Specific Compliance Audit (SSCA) on Functioning of RTOs and STAs

2.1 Introduction

The Transport Department of the Government of West Bengal is responsible for delivering a broad range of public services related to road transport. Its functions include issuing driving licenses, registering motor vehicles, granting permits for passenger and goods transport. It also collects revenue through fees, taxes, and charges associated with these services, contributing to the state's financial resources.

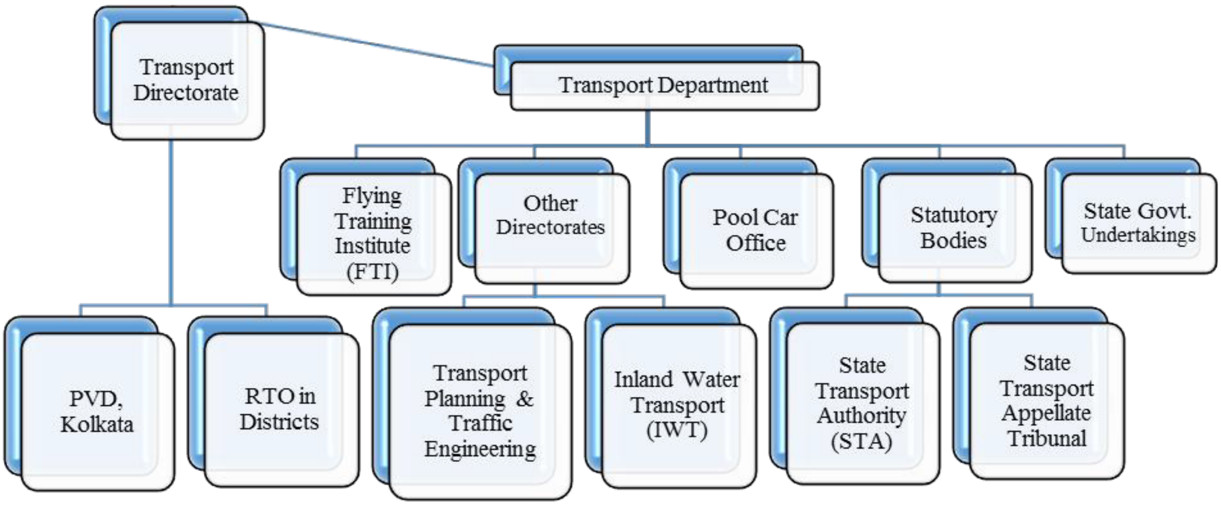
The major regulatory functions envisaged under the Motor Vehicles Act, 1988 and the taxation powers envisaged under the State Acts were implemented by the Regional Transport Offices (RTOs) and the Additional Regional Transport Offices (ARTOs), functioning under the Directorate of Transport, Transport Department (Department), Government of West Bengal (GoWB).

As on 31 March 2024, there were 53 RTOs/ARTOs under the Transport Department.

2.2 Organisational Structure

The organisational structure of the Department is represented in **Chart 2.1**.

Chart 2.1: Organisational Structure of Transport Department in West Bengal



2.3 Revenue receipts of the Department and Cost of Collection

The Motor Vehicle Taxes, cess and various levies collected towards services rendered under the West Bengal Motor Vehicles Tax Acts and Rules, constitute the overall revenue of the Transport Department. The expenses towards administration, pay and allowances of staff, expenses for creation of infrastructure, *etc.*, constitute the expenditure of the Department. The revenue collected and expenditure incurred by the Transport Department in the last five years is shown in **Table 2.1**.

Table 2.1: Revenue and Expenditure of West Bengal Transport Department

Financial Year	Revenue collected (Head 0041) (in ₹ crore)	Expenditure incurred (Head 2041) (in ₹ crore)	Cost of collection/ Expenditure as percentage of revenue collected
2019-20	2,600.81	51.69	1.987
2020-21	2,336.33	44.58	1.908
2021-22	2,647.15	45.25	1.709
2022-23	3,391.85	51.68	1.524
2023-24*	3,789.85	59.37	1.567

(Source: Govt. of WB Budget Publications of respective years)

** Revised Estimated figure*

It is evident from the **Table 2.1** that the Revenue and the Expenditure of the Department have increased by 45.72 and 14.86 *per cent* respectively from financial year 2019-20 to 2023-24.

2.4 Audit Objectives

The objectives of the SSCA were to assess whether:

- *RTOs managed the issue, renewal and cancellation of licenses effectively as per the Act/ Rules?*
- *Regulation and control over registration and use of vehicles through registration, issuing permits and fitness certificates was implemented by RTOs as per the Act/Rules?*
- *RTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, etc. as per Act/Rules) and took effective actions on arrears?*
- *Enforcement activities were effectively conducted by RTOs to ensure compliance with the motor vehicles Acts/Rules with adequate follow up to deter violations?*
- *RTOs have been provided with required manpower, equipment and other resources to discharge the mandate as also to ensure public service delivery in transparent and efficient manner?*

2.5 Audit Criteria

Audit criteria were derived from the following:

- The Motor Vehicles Act (MVA), 1988
- Central Motor Vehicles Rules (CMVR), 1989
- The West Bengal Motor Vehicles Rules (WBMVR), 1989
- The West Bengal Motor Vehicles Tax Rules (WBMVTR), 1957
- West Bengal Motor Vehicles Tax Act (WBMVTA), 1979

- West Bengal Additional Tax and One-time tax on Motor Vehicles Act (WBATOTMVA), 1989
- West Bengal Treasury Rules (WBTR), 2005
- West Bengal Motor Transport Workers Welfare Cess Act (WBMTWWCA), 2010
- Notifications issued by the RBI, Ministry of Road Transport, Government of India, Transport Department, Government of West Bengal, *etc*., from time to time.

2.6 Sampling Methodology for selection of the Regional Transport Offices

Out of 53 RTO/ARTOs[75], six[76] were selected for audit using the Stratified Random Sampling method through IDEA software. The RTO/ARTOs were divided into three categories (high, medium and low) depending upon revenue collection, number of transport and non-transport vehicles registered, and number of transactions carried out through 'e-Vahan' and 'e-Sarathi' during the period 2019-2024. Out of six Motor Vehicle Check Posts (MVCPs), two were selected by Simple Random Sampling method for detailed examination.

2.7 Audit Scope and Methodology

Field Audit was carried out between June and October, 2024, covering field verification at STA West Bengal, State Transport Appellate Tribunal, PVD (Public Vehicles Department) Kolkata, RTOs Alipurduar, Murshidabad and Purulia, and ARTOs Barrackpore and Kalna. In addition, MVCPs Palsanda and Srirampur under the jurisdiction of RTO, Murshidabad and RTO, Cooch Behar respectively were also selected for audit. Joint physical inspection (JPI) of sampled Motor Training Schools, Auto Emission Testing Centres, Fitness test Centres, Driving test Centres, MVCPs under the jurisdiction of sampled RTO/ARTOs., was done by Audit team and members of the RTOs/ARTOs.

Back-end data of 'e-Vahan'[77] and 'e-Sarathi'[78] applications were analysed, specifically in relation to service-delivery activities (*such as licensing,*

---

[75] *23 RTOs and 30 ARTOs.*

[76] *PVD: Kolkata, RTOs: Alipurduar, Murshidabad and Purulia; and ARTOs: Barrackpore and Kalna.*

[77] *The 'Vahan' application was launched by the Ministry of Road Transport and Highways (MoRTH), GoI. 'Vahan' is a flagship application under the e-Transport Mission Mode Project, related to Vehicle Registration, Permit, Taxation, Fitness and allied processes. The latest version, 'e-VAHAN', launched on 2nd June 2015, is a centralized, web enabled application, facilitating easy web-based access to all RTOs, dealers, citizens, transporters, and various other stakeholders, while configurability of the application allows addressing state specific customization.*

[78] *The 'Sarathi' application was also launched by MoRTH, GoI. The 'Sarathi' is a flagship application under the e-Transport Mission Mode Project facilitated for computerization of Driving License related services. It is a one-stop solution for issuance of Driving License, Learner License, Conductor and Driving School licenses in RTOs and related services under types of licenses issued by the Transport Department. The latest version, 'e-Sarathi' launched on 2nd June 2015, is a workflow-based application available in web-based centralized mode.*

registration of vehicles, issue of permits, etc.) and fee-collection responsibilities. In addition, the front-end data available in the e-Vahan portal/ RTOs were also used for Audit.

The Entry Conference to discuss audit objectives and methodologies with the Secretary, Transport Department was held on 16 July 2024. The Exit Conference to discuss audit findings with the Secretary, Transport Department was held on 09 April 2025. The replies received from the Department were suitably incorporated in the Report.

Audit Findings

2.8 Issue, Renewal and Cancellation of Licenses

2.8.1 Infrastructure at Driving test sites

Licensing Authority (LA) has the legal power to issue and regulate driving licenses under the Motor Vehicles Act, 1988. Rule 15(3) of the Central Motor Vehicle Rules (CMVR), 1989 prescribes various norms (***Appendix-2.1***) to test the competence of a person to drive vehicles. LAs should also have adequate infrastructure like elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes in place to test the competency of a person to drive a motor vehicle.

However, infrastructure present at various driving test sites (*PVD Kasba, RTO- Murshidabad, Purulia, Alipuduar, ARTO-Barrackpore, Kalna*), were inadequate to test the driving competencies as they lack elevated spots, traffic lights, traffic signs/marks on test tracks *etc*. as shown in the following pictures given below:

Figure 2.1 to 2.8 showing lack of adequate infrastructure at various driving sites

Figure *2.1: Driving Test at PVD, Kasba under PVD, Kolkata showing lack of elevated spots, traffic lights, traffic signs/ marks on test tracks, adequate number of lanes, etc.*

Figure 2.2: Driving Test at RTO, Murshidabad showing lack of elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes etc.

Figure 2.3: Driving Test at RTO, Purulia showing lack of elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes, etc.

Figure 2.4: Driving Test at ARTO, Barrackpore showing lack of elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes, etc.

Figure 2.5: Driving Test at RTO, Alipurduar showing lack of elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes, etc.

Figure 2.6: Driving Test Track at RTO, Alipurduar showing lack of elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes, etc.

Figure 2.7: Driving Test Track at ARTO, Kalna showing lack of elevated spots, traffic lights, traffic signs/marks of test tracks, adequate number of lanes, etc.

Figure 2.8: Driving Test at ARTO, Kalna showing lack of elevated spots, traffic lights, traffic signs/marks on test tracks, adequate number of lanes, etc.

Audit team along with the officials of the Department conducted JPIs (July-August 2024) of six LAs used for testing competencies and revealed the following deficiencies in all six LAs, that were in contravention of the standards prescribed in CMVR, 1989:

- There was no infrastructure to properly test the ability of drivers to stop and re-start vehicles on a steep upward slope or to change quickly to lower gears when driving downhill.

- The testing sites were not equipped with traffic lights or traffic controllers, which are essential to evaluate the competency of applicants in taking correct and prompt action in response to traffic signs, traffic signals, directions of traffic controllers/policemen, as well as signals from other road users.
- The tracks had no adequate lanes to test the competencies of the person to overtake, drive safely keeping in mind other vehicles and take proper caution on the road, while giving appropriate signals.
- The testing sites were equipped with only a single and inadequately sized track/ground, which was insufficient to effectively assess the driving skills required for different classes of vehicles such as two-wheelers, three-wheelers, light motor vehicles, transport vehicles *etc*.
- Facility for video recording of driving tests was not available at the test tracks except the test track used by PVD, Kasba under the PVD, Kolkata.

Thus, inadequate infrastructure at driving test sites hindered effective assessment of the applicants' driving skills. Without proper testing of competence, there was a risk of driving licenses being issued to individuals, who may not be fully competent to drive, impacting safe flow of road traffic and public safety.

The Transport Department in the Exit Conference acknowledged (09 April 2025) the space constraints and recognised the need for infrastructure enhancement.

Recommendation 1: The Government may provide adequate infrastructure at driving testing sites to effectively assess competence of the applicants.

2.8.2 Mapping of age criteria for issue of Driving License to drive motor cycle without gear and with engine capacity above 50 cc

Section 4 of MV Act, 1988 prescribes that no person under the age of 18 years shall drive a motor vehicle in any public place, provided that a motorcycle with engine capacity not exceeding 50 cc may be driven in public place by a person after attaining the age of 16 years.

Analysis of datasets of '*e-Sarathi*' of all 53 LAs for the period 2019-2024 revealed that the minimum eligible age for issuance of Driving License (DL) to drive a motorcycle without gear and with an engine capacity above 50 cc was mapped as 16 years instead of 18 years. As a result, DLs to drive motorcycle with an engine capacity above 50 cc have been issued to 1,271 applicants having age less than 18 years in 46 LAs including 480 cases in five of the six test checked units.

Issuance of DLs to persons less than 18 years of age not only violated the provisions of the Act but also compromised the road safety of persons using public space/roads. Further, the issuance of DLs without ensuring the compliance with provisions of MV Acts and Rules could result in legal and regulatory challenges for the licensing authorities.

The Transport Department in the Exit Conference informed (09 April 2025) that steps had been initiated to upgrade the system and assured that a detailed reply, along with the necessary supporting documents, would be provided. However, the detailed reply was awaited (July 2025).

2.8.3 Incorrect mapping of currency of Conductor Licenses

Section 14 of the MV Act, 1988 stipulated the currency/validity of DL for driving transport vehicles as five years, except for vehicles carrying dangerous or hazardous goods, where it was for three years.

Further, section 36 of the Act stipulated that section 14 shall, so far as may be, apply in relation to a Conductor's Licence[79](CL), as it applies in relation to a driving licence.

Analysis of datasets of 'e-Sarathi' for the period 2019-2024 revealed that the currency of all 9,031 CLs issued during this period, by all 53 LAs was three instead of five years. This indicated that there was incorrect mapping of currency of CL in 'e-Sarathi' database that resulted in issue of CLs with less currency in all the cases.

Fixing of currency of licences for a period lesser than the prescribed period not only violated the provisions of the Act but also resulted in pre-mature requirement of renewal of licenses. This early renewal process would create an inconvenience for license holders and put unnecessary pressure on the testing sites.

The Transport Department in the Exit Conference informed (09 April 2025) that steps were initiated to upgrade the system and such errors would be avoided in the future.

2.8.4 Issuance of Driving License for E-cart/E-rickshaw without any training attended

Rule 8A of CMVR, 1989 prescribes that every applicant seeking a license to drive E-rickshaw or E-cart shall undergo training for a period of at least 10 days as per the curriculum prescribed by the State Government and shall obtain a certificate of training from any institution authorised by the State Government. Analysis of the 'e-Sarathi' database for the period 2019-24 revealed that 8,517 DLs were issued for driving E-rickshaw or E-cart in 33 LAs including 373 cases in four[80] out of six test checked units.

Further, details of training and certificate were available only in one case. In the remaining 8,516 cases, the details of training attended were not available in the database. This indicated that the DLs for driving E-rickshaw or E-cart were issued to the applicants by LAs without ensuring 10 days' training and obtaining certificate of such training. This raised the risk of issuance of driving licences to less competent drivers, besides violating legal provisions and compromising road safety.

The Transport Department in the Exit Conference informed (09 April 2025) that steps had been initiated to upgrade the system and assured that a detailed reply, along with the necessary supporting documents, would be provided. However, the detailed reply was awaited (July 2025).

---

79 *As per section 2 of MV Act, 1988, Conductor is a person engaged in Stage Carriage Buses collecting fares from passengers, regulating their entrance into or exit from stage carriage and perform such other functions as prescribed. for ticket booking, guidance to driver, managing proper conduct of passengers etc.*

80 *Purulia, Murshidabad, Alipurduar and Kalna.*

2.9 Regulation and Control over Registration and use of Vehicles through Registration, Issuing Permits and Fitness Certificates

2.9.1 Monitoring of Trade Certificate (TC) of Dealers

A Trade Certificate (TC) is an official document issued by the Regional Transport Office (RTO) or the respective STA, to motor vehicle dealers under the CMVR,1989, permitting them to buy, sell, or transport vehicles. It is mandatory for all dealers engaged in the business of trading new or used vehicles. The grant and renewal of TCs to motor vehicle dealers was governed under Rule 35 of the CMVR, 1989. Further, as per Rule 39 of the CMVR, TC can be used for only one vehicle at a time[81]. Scrutiny of the Report generated and extracted from the 'e-Vahan' database, in respect of registration of vehicles from dealers' end for the period 2019-24, revealed following significant issues in monitoring the use of TCs by dealers:

(i) Use of Expired Trade Certificates

81 dealers across the State had expired TCs, of which 20 dealers continued operating under these without renewal of the Certificates. This non-compliance resulted in non-realization of TC fees[82] amounting to ₹1.08 lakh, as these dealers unlawfully conducted business using invalid TCs. This also highlighted systemic lapses in monitoring of TC renewals on the part of RTOs as well as 'e-Vahan' and enforcement of CMVR provisions.

(ii) Vehicle Registration with Expired TCs

Despite the expiry of TCs, 7,549 vehicles sold by these 20 dealers were registered under 48 RTOs/ARTOs, including 1,762 cases in five[83] of the six test checked units during 2022-24.

This showed that RTOs/ARTOs did not monitor the status of TCs of dealers and the vehicles were registered without valid TCs. Further, the system unable to prevent this because 'e-Vahan' lacked proper integration with the dealer registration module and the vehicle registration module and also lacked validation controls in the vehicle registration module to check whether a dealer's TC was valid at the time of registration of vehicles. This resulted in inadequate monitoring of registration of vehicles with expired TCs.

(iii) Registrations exceeding permissible Trade Certificate Limits

Between 2019 and 2024, in 627 cases, dealers applied for registration of 19,08,482 vehicles. However, TCs actually available with these dealers during the period were only 8,38,664 (*calculated on the basis of the number of application days and the TCs issued)*. This revealed a wide gap of 10,69,818 vehicles registered without the support of valid TCs. Thus, application for registration of vehicles was made in excess by 10,69,818 more than the number of TCs available with the dealers. Since the TC number was

[81] *A TC can be used for only one vehicle at a time. It can be used again, within its expiry, for another vehicle only after the earlier vehicle gets registered please.*

[82] *₹100, ₹500 and ₹1,000 per TC per annum for adapted vehicles, two wheelers and other vehicles respectively.*

[83] *PVD-1,395, Murshidabad-46, Alipurduar-21, Barrackpur-294, and Kalna-06.*

not required in the registration application, Registering Authorities (RAs) had no way to track whether TCs were being reused on multiple vehicles, which was against CMVR rules. As a result, 'e-Vahan' as well as RAs did not monitor the cases where TCs were utilized more than once at a time.

In the Exit Conference, the Transport Department (09 April 2025), with respect to TCs and e-VAHAN integration stated that the system had been customised and synchronized with the e-VAHAN database. The Department further stated in respect of lack of validation controls, that necessary improvements had been initiated and such errors would be avoided in the future.

Recommendations 2: The Government may strengthen the monitoring of vehicle registrations by dealers to ensure that vehicles are sold only on the basis of valid TCs in compliance with the provisions of the Motor Vehicles Act.

2.9.2 Realisation of re-assignment of registration fee from other States' vehicles

Under Section 47(1) of the MVA, 1988, if a vehicle registered in one State was kept in another State for a period exceeding twelve months, the vehicle owner must apply to the registering authority in the new State for a new registration mark. This application must be submitted within a twelve-month period along with the Registration certificate (RC) and No Objection Certificate (NOC) issued by the original RAs under Section 48 of the MV Act, 1988.

Rule 81 of CMV Rules, 1989 specified the fees for re-assignment of registration mark/Registration number and Rule 69(4) of the WBMVR, 1989, mandated that failure to apply for a new registration mark as per Section 47(1) of MV Act, 1988 would render the vehicle owner liable to pay a penalty as detailed in Schedule A of the WBMVR, 1989.

Audit analysis of the 'e-Vahan' data from September 2016 to March 2024 revealed that 85,686 vehicles entered West Bengal from others States during the period from 2010-11 to 2023-24. Out of these 4,972 vehicles updated their address to West Bengal but did not change their registration mark even after the stipulated period of 12 months, thus violating the MVA, 1988.

Continued operating of these vehicles in the State without adhering to the mandated re-registration process, highlighted inadequate monitoring on the part of the Registration Authorities. Further, the Transport Department also did not collect fees for re-assignment of registration mark and penalties amounting to ₹ 44 lakh for assigning new registration marks to these vehicles (***Appendix-2.2***).

This shortfall highlighted the need for stronger enforcement and monitoring by the RAs and proper mapping of the relevant provisions of the MVA, 1988, in the 'e-Vahan' system, to ensure compliance and revenue collection. The Transport Department has accepted the (09 April 2025) audit observation.

2.9.3 Non-realisation of permit fees of ₹28.77 crore from vehicles

Section 66 of the MVA, 1988 provides that the owner of a transport vehicle can use his vehicle in a public place only after obtaining a permit from the prescribed authority for plying his/her transport vehicles on hire or reward.

Fees for application and grant/renewal of permit in respect of different kinds of vehicles were realisable as per rates specified in Schedule- A of the Rules 126, 127 and 129 of the WBMVR, 1989. Section 81 of MVA, 1988 prescribed that a permit may be renewed on an application made not less than 15 days before the date of its expiry. Further, Rule 151 of the WBMVR, 1989, states that application for renewal of permit may be received after expiry of period of the permit, provided a late fee as prescribed in Schedule E3 is paid. The rates at which such late fees were to be realised by the RTA are mentioned in the **Table 2.2**.

Table 2.2: Types of permits of transport vehicles and amount of fees and late fee for issue/renewal thereof

Sl. No.	Type of fess	Amount (in ₹)		
		Stage carriage permit	Contract carriage permit	Goods carriage permit
1	Application fee for renewal of permit	500.00	500.00	500.00
2	Application fee for countersignature on permit	500.00	500.00	-
3	Renewal of permit for one region (for five years).	4,000.00	2,500.00 (₹1,000.00 for auto-rickshaws)	₹500.00 for one region & ₹1,000.00 for more than one region
4	Fee for countersignature on permit per region (for five years).	1,000.00	750.00	0.00
5	Late fees in case of an application for renewal of permit or beyond 90 days of expiry	₹3,000.00 for 90 days plus ₹500.00 per month or part thereof beyond 90 days		

(Source: Schedule-A of WBMVR, 1989)

The scrutiny of manual records for selected four RTAs[84] & STA, West Bengal and analysis of 'e-Vahan' data for the whole of West Bengal in respect of permits for the period 2019-24 revealed the following:

A. Audit checked 26 out of 277 permit registers of PVD Kolkata, RTOs Murshidabad, Purulia and Alipurduar, and STA West Bengal for the period from 2019-24 (***Appendix-2.3***). Scrutiny of registers revealed that in 446 out of 2,956 cases, permit holders did not turn up to renew their permits after the expiry of the validity period. The permits were neither surrendered nor cancelled. Thus, late fees for delay in renewal of permit, along with permit fees payable, as per schedule E3 of WBMV Rules 1989, were not realised. The 'e-Vahan' database of vehicles showed that vehicle owners were renewing their certificate of fitness/PUCC of these vehicles, despite the fact that permits were not renewed by them. This has resulted in non-realisation of permit fees along with late fees (up to 31-03-2024) to the extent of ₹1.01 crore (***Appendix-2.4***).

B. Audit analysis of the 'e-Vahan' data for the period 2019-24 revealed that 13,971 transport vehicles, under the jurisdiction of 51 RAs, had expired permits as of 31 March 2024 and vehicle owners had paid road tax, renewed their vehicle insurance, pollution under control certificates, or maintained

[84] *PVD: Kolkata, RTOs: Murshidabad, Purulia and Alipurduar.*

valid fitness certificates during the default period. This indicated that the vehicles were operating on the road without renewing their permits. This had resulted in non-realisation of permit fees and late fees of ₹27.76 crore (***Appendix-2.5***).

Audit observed that, although information on expired permits was available in the 'e-Vahan' database, the authorities neither monitored this aspect nor did they review their data.

The Department in the Exit Conference informed (09 April 2025) that new guidelines would be issued for effective monitoring of expired permits. However, the receipt of new guidelines was awaited (July 2025).

2.9.4 Plying of vehicles without permit

A vehicle is registered as a transport vehicle only after the intended owner receives an offer letter from the STA or the RTA, indicating in-principle approval for the permit, subject to the owner possessing the vehicle. However, the RAs did not ensure that vehicle owners subsequently obtained the necessary permits after registration based on these Offer Letters. Consequently, many transport vehicles operated on the roads without valid permits in violation of Section 66 of the MVA, 1988 which provides that the owner of a transport vehicle can use his vehicle in a public place only after obtaining a permit from the prescribed authority.

Further, Rule 141 of WBMVR, 1989 also prescribed that every permit must contain the Registration Mark(s) of the vehicle(s) which shall ply by virtue of the permit granted and during the period prescribed by the Transport Authority granting the permit in the Offer Letter which shall not normally exceed one month from the date on which the Offer Letter is issued.

Fees for application and grant/renewal of permit in respect of different kinds of vehicles were realisable as per rates specified in Schedule-A of the Rules 126, 127 and 129 of the WBMVR, 1989. Further, Rule 124 of WBMVR, 1989 provides for realisation of Security Deposit as prescribed in Schedule E4 in case of new permits. Moreover, Section 81 of MVA, 1988 prescribes that a permit may be renewed on an application made not less than 15 days before the date of its expiry. However, Rule 151 of the WBMVR, 1989, states that application for renewal of permit may be received after expiry of period of the permit, provided a late fee as prescribed in Schedule E3 is paid.

Reports extracted from 'e-Vahan' report module for Offer Letters revealed that a total of 18,337 such letters were issued to newly registered transport vehicles (other than electric vehicles) across the State of West Bengal.

Scrutiny of records in PVD Kolkata, Purulia, Barrackpore, Murshidabad, Kalna and Alipurduar revealed that owners of 867 transport vehicles[85] out of 5,212 vehicles which were registered as passenger transport vehicles on the basis of the Offer Letters, did not turn up for issue of permits though they were renewing other licenses like Certificates of Fitness (CF) and/or Pollution under Control Certificate (PUCC) and, or were paying taxes.

---

[85] *PVD-573, Purulia-56, Kalna-25, Barrackpore-52, Murshidabad-93 and Alipurduar-68.*

This indicated that the holders of the Offer Letters were plying their vehicles without permits since registration (January 2022- March 2024). The Offer Letter issuing authorities (STAs and RTAs) as well as the RAs/PVD, did not monitor the status of the same as well as check plying of transport vehicles without permit.

Plying of transport vehicles without permits was not only in violation of statutory provisions but also resulted in loss of revenue in the form of permit fees and late fees amounting to ₹92.92 lakh (***Appendix-2.6***). In addition, Security money[86] of ₹8.67 lakh at the rate of ₹1,000/- per vehicle as prescribed under Schedule-E4 of WBMVR, 1989, was also due from the registered owners of vehicles for obtaining permits.

The Transport Department in the Exit Conference informed (09 April 2025) that the Department was contemplating making it mandatory for vehicle owners to obtain a permit at the time of registration process of the vehicle, or within six months of issuing the offer letter. However, receipt of the notification/guidelines/order in this regard, if any, was awaited (July 2025).

2.9.5 Realisation of authorisation fee

Rule 83 and Rule 87 of the CMVR, 1989 read with guidelines[87] issued by the Ministry of Road Transport and Highways (MoRTH), Government of India (GoI) lay down the procedure for grant of authorisation for national permits. They also prescribe a fee ₹1,000/- per annum for authorisation of such national permits[88]. They also prescribe that the period of validity of such authorisation shall not exceed one year at a time.

Audit analysis of the 'e-Vahan' data for the period 2019-24 relating to national permits revealed that 13,055 vehicles out of 59,357 vehicles holders of national permits[89] (in 51 Registering Authorities) did not get their authorisation renewed after the expiry of validity of authorisation during the audit period, which resulted in non-realisation of authorisation fees of ₹2.73 crore (***Appendix-2.7***) including an amount of ₹19.03 lakh involving 1,053 cases in six[90] test checked units**.** The RAs did not realise authorisation fees from these vehicles while collecting other taxes/fees as there was no provision in the system to raise an alert regarding non-payment of authorisation fee at the time of collection of other taxes/fees. This resulted in non-realisation of authorisation fees of ₹2.73 crore.

On this being pointed out (December 2024), the Transport Department in the Exit Conference informed (09 April 2025) that new guidelines would be issued for effective monitoring of expired permits. However, the receipt of new guidelines, if any, was awaited (July 2025).

Recommendation 3: The Government may ensure proper monitoring through 'e-Vahan' to ensure observance to extant rules & provisions while issuing/renewing offer letters, RCs, permits.

[86] *₹1,000 for Contract Carriage vehicles irrespective of the category of vehicle.*

[87] *F. No. RT-16031/3/2009-T dated 27 August 2010.*

[88] *All India Goods Permit.*

[89] *Effective for a period of five years.*

[90] *PVD-59, Purulia-95, Kalna-23, Barrackpore-552, Murshidabad-308 and Alipurduar-16.*

2.9.6 Non/Short-realisation of fitness fees

Section 56 of MVA, 1988, stipulated that subject to the provisions of Sections 59 and 60, a transport vehicle shall not be deemed to be registered in a valid manner, unless it carries a Certificate of Fitness (CF). In this regard for obtaining/ renewal of CF, the owner of a transport vehicle shall submit an application and produce the vehicle for conducting the fitness test. Fees[91] for this service were prescribed separately under Rule 81 of the CMVR, 1989.

Further, Rule 57(6) of the WBMVR, 1989 provided that the application for renewal of CF should be submitted, at least one month before the expiry date of the CF. If the owner failed to apply or produce the vehicle within the stipulated time, he shall be liable to pay 150 *per cent* of the prescribed fee for conducting test of fitness. In addition to this, the owner would also be liable to pay an additional fee of 50 rupees for each day of delay after expiry of CF in accordance with Rule 81 of the CMVR, 1989.

A. Audit analysis of 'e-Vahan' data for the period 2019-24 revealed that fitness certificates of 44,132 out of 8,79,027 transport vehicles under 52 Registering Authorities had expired and remained unrenewed as of 31 March 2024. This was evident from the 'FIT_UPTO' field in the 'FITNESS' table of e-Vahan, which reflected validity dates prior to 31 March 2024. Consequently, fitness fees and fines of ₹187.04 crore remain unrealised as of 31 March 2024 (***Appendix-2.8***).

Audit observed that though information about expired certificates of fitness, was available in the 'e-Vahan' database, the authorities neither monitored this aspect, nor did they review the data to initiate any action in this regard.

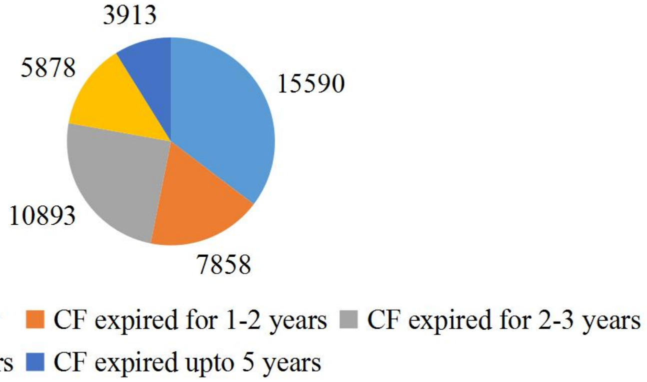
It is important to note that during the default period, the owners of these vehicles were either paying their road tax or renewing their vehicle insurance/pollution under control certificates/permits as evident from the information available in e-Vahan database, indicating that these vehicles were still in operation on the road and not lying idle. Plying of vehicles with expired fitness certificates may not only harm the environment but also compromise public road safety.

However, the RAs did not realise CF fees from these vehicle owners while collecting other taxes/fees as there was no provision in the system to raise an alert regarding non-payment of CF fees at the time of collection of other taxes/fees. This resulted in non-realisation of fitness fees of ₹4.25 crore and additional fees/ fines of ₹182.79 crore. Age wise expiry of fitness has been shown in ***Chart-2.2***.

---

[91] *Motorcycle-₹200, Three wheeled or light motor vehicles or quadricycle-₹400 and medium or heavy motor vehicles-₹600.*

Chart 2.2: Certificete of Fitness (CF) expired



B. Audit analysis of 'e-Vahan' data for the period 2019-24 revealed that 3,26,177 transport vehicles under 52 RA, were produced for inspection and renewal of CFs with delays ranging from one day to 83 months. However, the concerned RAs realised only normal fees as specified in Rule 81 of the CMVR, 1989, instead of 150 *per cent* penalty for delayed submission of the vehicle for inspection. This was because the relevant provisions were not mapped in the 'e-Vahan' software and the system was unable to assess penalty as prescribed in Rule 81 of the CMVR, 1989. This resulted in short-realization of fitness fee of ₹10.61 crore (***Appendix-2.9***).

The Transport Department in the Exit Conference informed (09 April 2025) that the system had been updated subsequently and assured that a detailed reply, along with the necessary supporting documents, would be provided. However, the detailed reply was awaited (July 2025).

2.9.7 Issuance of Certificate of Fitness to vehicles with invalid Pollution Under Control Certificate (PUCC)

Under Section 56 of the MVA, 1988 read with Rule 62 of CMVR, 1989 CF shall be renewed only after the Inspecting Officer (IO) or authorised Auto Emission Testing Centres (AETCs) had carried out the specified emission tests.

Audit analysis of 'e-Vahan' data for the period 2019-24, in respect of 51 RAs revealed that in case of 5,231 vehicles (***Appendix-2.10***) including 603 cases involving six test checked units, CFs of the vehicles were renewed despite the fact that these vehicles did not have valid Pollution Under Control Certificates (PUCCs). IOs did not take into account the validity of PUCCs while issuing CFs. This lapse was primarily due to inadequate integration of Automated Emission Testing Centres (AETCs)[92] with the 'e-Vahan' database, which prevented the system from identifying vehicles with invalid PUCCs and alerting the IOs accordingly.

As a result, RAs lacked the necessary system-based validation controls to effectively monitor the issuance of CFs. Consequently, vehicles without valid PUCCs continued to operate on the roads, undermining pollution control measures and adversely affecting the environment.

---

[92] *AETCs are the agencies authorized to test the emission norms of the vehicles and issue PUCC to vehicles.*

The Transport Department in Exit Conference informed (09 April 2025) that the system had been updated subsequently and assured that a detailed reply, along with the necessary supporting documents, would be provided. The Department further stated that necessary improvements had been initiated and Validation Controls had been put in place and such errors would be avoided in future. However, the detailed reply, was awaited (July 2025).

2.10 Assessment, Levy, Collection and Remittance of Revenue

2.10.1 Monitoring of realisation of tax and penalty from dealers and/ or manufacturers

Section 3(2) of the WBMVTA, 1979, prescribed imposition of dealers' tax on dealers or manufacturers, who keep in their possession or control, any motor vehicle, whether or not the motor vehicle is driven in a public place on the basis of a trade certificate, at the rate[93] specified in part-H of schedule to the Act. The tax was to be collected by the Taxing Officer, at the time of first registration (either temporary or permanent) of the motor vehicle, as a lump sum, irrespective of the period of use, and was not refundable. Further, Section 11 of the WBMVTA, 1979 provides for imposition of penalty in case of non-payment of taxes on time.

Non-collection of Dealers' tax: Audit analysis of 'e-Vahan' data for the period 2019-24 revealed that 45,61,529 motor vehicles were registered for the first time (either temporary or permanent), by 52 RAs with the Transport Department and were therefore liable to pay dealers' tax. However, it was noticed that dealers' tax was not paid in case of 40,11,280 cases. Further, out of 40,11,280 defaulting vehicles, permit type of 1,380 vehicles, which was essential for fixing dealer's tax liability on vehicles, was not updated in the 'e-Vahan' database. Hence, Audit was unable to comment on the liability of payment of dealers' tax in these cases. In the remaining 40,09,900 vehicles, dealers' tax liability amounting to ₹181.87 crore (***Appendix-2.11***) including ₹27.50 crore in 6,11,342 cases was neither assessed nor realised as seen during audit examination of six test checked RAs.

Failure to monitor and recover the tax was primarily due to the absence of features in 'e-Vahan', like lack of functionality to generate lists of defaulting vehicles or trigger alerts to RAs and dealers/owners regarding non-payment.

Short-realisation of penalty: During 'e-Vahan' data analysis, it was observed that dealers' tax was collected for 5,86,014 motor vehicles[94] during the period from 2019-20 to 2023-24. This tax was collected in respect of vehicles that had been purchased/registered during the period 2004-24. Of these, data analysis revealed that in case of 3,661 motor vehicles, the dealers' tax was paid with delay of 21 to 183 days under 50 RAs and as such they were liable to pay penalty at the rate prescribed in section 11 of WBMVTA, 1979.

---

[93] *At the rate of ₹200 for motor cycle, ₹300 for Three wheelers, ₹800 for Light Motor Vehicles, ₹2,000 for medium motor vehicles and ₹3,000 for Heavy motor vehicles.*

[94] *5,50,249 vehicles registered during 2019-24 and 35,765 vehicles were of prior period.*

However, penalties for delayed payments were assessed at the rate prescribed in section 10[95] of WBATOTMVA, 1989 instead of the applicable rate prescribed in section 11 of WBMVTA, 1979. The improper mapping of penalty in case of dealers' tax in 'e-vahan' resulted in short-realisation of revenue of ₹9.59 lakh as the actual realisation was ₹2.85 lakh instead of ₹12.44 lakh. (***Appendix-2.12***).

The Transport Department in the Exit Conference informed (09 April 2025) that a detailed reply, along with necessary key documents, would be provided. The Department further stated that penalty for delay would be mapped in the system and would be collected. However, the detailed reply, was awaited (July 2025).

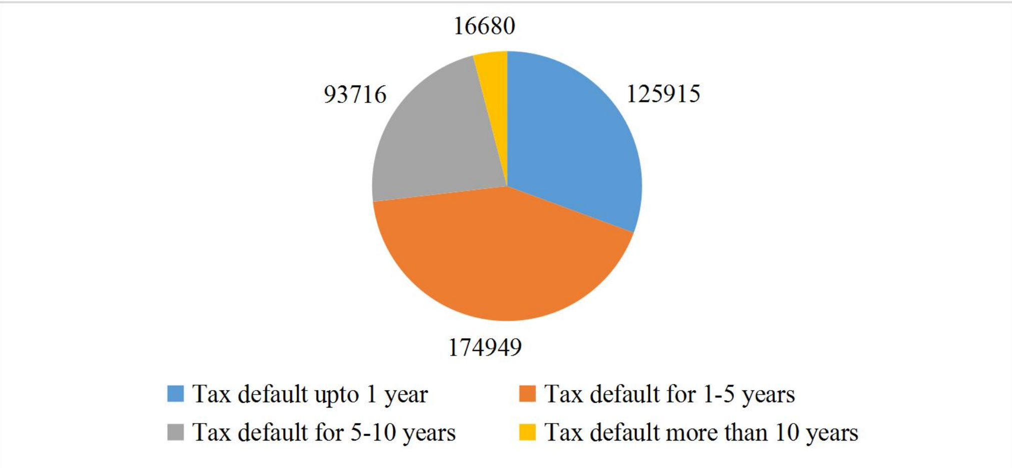
2.10.2 Realisation of road taxes and penalty

Section 3 of the WBMVTA, 1979 and Section 3 & 4 of the WBATOTMVA, 1989 specified that every owner of a registered motor vehicle or every person who owns or keeps in his possession or control any motor vehicle shall pay tax, on quarterly or yearly basis, at a prescribed rate.

Further, Section 11 of the WBMVTA, 1979 and Section 10 of the WBATOTMVA, 1989 prescribed imposition of penalty, amounting to twice the amount of tax due, after expiry of the admissible period.

Audit analysis of 'e-Vahan' data revealed that the vehicle owners of 4,11,260 vehicles out of 19,17,497 (other than vehicles registered by payment of lifetime tax) pertaining to 52 RAs, had not paid road taxes and penalties amounting to ₹1,074.23 crore as of 31 March 2024 (***Appendix-2.13***). Age wise period of default has been shown in ***Chart-2.3***.

Chart 2.3: Period of tax default



The Tax Authorities did not monitor the assessment and collection of taxes from defaulting owners despite the availability of defaulters' list in 'e-Vahan'. Further, the owners of those vehicles during the default period were either renewing their vehicle insurance/ pollution under control certificates/ permit or were in possession of valid fitness certificates of the vehicles indicating that these vehicles were plying on the road. There was no provision in the system to raise an alert regarding non-payment of road taxes and penalties at the time of collection of other fees.

[95] *Related to additional tax, one-time and life time tax.*

The Transport Department in the Exit Conference informed (09 April 2025) that a detailed reply, along with necessary key documents, would be provided. However, the detailed reply, was awaited, despite reminders issued (as of August 2025).

2.10.3 Assessment and collection of additional tax from contract carriages

Part B (3) of Schedule-I of WBATOTMVA, 1989 prescribes levy of additional tax in respect of contract carriages excluding tourist taxi, luxury taxi and omnibus (with seats up to 14 and not registered as transport vehicle). In accordance with Part B (3), annual additional tax is ₹400 for auto rickshaw, ₹800 for meter taxi and ₹3,000[96] for other contract carriages[97] of seating capacity (including driver) up to six and ₹7,000 for seating capacity (including driver) above six.

During audit analysis of 'e-Vahan' data from the period 2019-20 to 2023-24, it was noticed that in 46,874 cases out of 1,48,519 cases pertaining to 51 TAs, no additional tax had been collected from contract carriages due to improper mapping of Sections 3 and 4 of the WBATOTMVA, 1989 in 'e-Vahan' software. This resulted in non-realisation of additional tax of ₹8.05 crore (***Appendix-2.14***) including ₹73.57 lakh in 4,215 cases involving six test checked units.

Since the assessment and collection of additional tax depended on multiple factors such as vehicle type, seating capacity and permit type, the improper mapping of applicable rate of additional tax led to irregular exclusion of vehicles liable for payment of additional tax. Further, this systemic issue would likely affect the accuracy of assessment and collection of taxes in subsequent periods also.

The Transport Department in the Exit Conference informed (09 April 2025) that a detailed reply, along with necessary key documents, would be provided. The Department also laid emphasis on strengthening enforcement while simultaneously citing shortage of man-power for strengthening the same. However, the detailed reply was awaited (July 2025).

2.10.4 Short-realisation of additional tax from the other State goods vehicles

Schedule-I appended to Section 3 and Section 4 of the WBATOTMVA, 1989 prescribed levy of 50 *per cent* of annual tax payable under the WBMVTA, 1979 as additional tax in respect of goods carriages registered in the State of West Bengal and levy of 80 *per cent* of annual tax payable under the WBMVTA, 1979 as additional tax in respect of goods carriages registered in any State other than the State of West Bengal till allotment of a new registration mark by the appropriate authority in West Bengal.

Audit analysis of 'e-Vahan' data for the period 2019-20 to 2023-24 showed that in 4,509 cases out of 6,123 cases pertaining to 30 TAs, the 'e-Vahan' software incorrectly assessed the additional tax at a rate of 50 *per cent* of annual tax, instead of the prescribed 80 *per cent* for goods carriages of other States plying in West Bengal without changing their registration mark, due to improper

[96] *₹1,500 for the three hilly sub-divisions of the district of Darjeeling.*

[97] *Maxi Cab, Bus, Camper Van, Omni Bus.*

mapping of Sections 3 and 4 of the WBATOTMVA, 1989 in the 'e-Vahan' software. This resulted in short levy and realisation of revenue of ₹51.68 lakh (***Appendix-2.15***).

The Transport Department in the Exit Conference informed (09 April 2025) that a detailed reply would be provided. However, the detailed reply was awaited (July 2025).

2.10.5 Realisation of additional tax from the stage carriages

Schedule-I to Section 3 and Section 4 of the WBATOTMVA, 1989 prescribed levy of 10 *per cent* of annual tax payable under the WBMVTA, 1979 as additional tax in respect of ordinary stage carriages and special stage carriages (Mini Bus) and levy of ₹7,000/- per annum as additional tax in respect of express/ limited stage carriages, plying with permits issued by the State Transport Authority or by Regional Transport Authority.

During analysis of 'e-Vahan' database for the period 2019-20 to 2023-24, it was noticed that in 60,035 out of 81,199 cases, the service type was not available in the 'e-Vahan' dataset. Since the amount of tax depends on the type of service the vehicle provides, Audit could not comment on the 60,035 vehicles. For the remaining 21,164 vehicles, it has been observed that in 2,256 cases pertaining to 34 TAs, the 'e-Vahan' software incorrectly assessed additional tax and charged tax at a rate of 10 *per cent* of annual tax payable under WBMVTA, 1979 instead of the prescribed ₹7,000/- per annum in respect of express/ limited stage carriages due to improper mapping in 'e-Vahan' software. This has resulted in short levy and realisation of revenue of ₹38.78 lakh (***Appendix-2.16***).

The Transport Department in the Exit Conference informed (09 April 2025) that a detailed reply would be provided. However, the detailed reply was awaited (July 2025).

2.10.6 Assessment of realisation of road tax from light motor vehicles

Part-1A of the Schedule-IV appended to Section 9BB of the WBATOTMVA, 1989 prescribed levy of 5.50 *per cent* of the value of the vehicle or the minimum prescribed amount[98] whichever is higher as one-time tax for a period of five years.

Part-1A of the Schedule-IV also prescribed levy of 10 *per cent* of the value of the vehicle or the minimum prescribed amount[99], whichever is higher as life-time tax. The owner has to decide whether to opt for one-time or life-time payment. Further, the Act provided for rebate of tax to non-AC vehicles (rebate of ₹3,000 for one-time tax and ₹10,000 for life-time tax) having engine capacity up to 800 cc at the time of payment of one-time/ life-time taxes. During audit analysis of the 'e-Vahan' database for the period 2019-20 to 2023-24, following has been noticed:

[98] *Subject to minimum of ₹17,000, ₹25,000, ₹35,000 and ₹45,000 for vehicles having engine capacity up to 900 cc, 1,490 cc, 2,000 cc and engine capacity above 2,000 cc, respectively.*

[99] *₹40,000, ₹55,000, ₹80,000 and ₹1,00,000 for vehicles having engine capacity up to 900 cc, 1,490 cc, 2,000 cc and engine capacity above 2,000 cc, respectively.*

- **One-time taxes**: Out of 8,93,247 cases of one-time taxes, in 521 cases the tax was collected at the minimum tax prescribed by the Act. However, it was observed that the prescribed tax (*i.e,* 5.50 *per cent* of sale value of vehicle) was higher than tax collected at the minimum prescribed amount by the Act. This has resulted in short levy and realisation of revenue of ₹44.53 lakh (***Appendix- 2.17***) in 43 TAs.
- **Life-time taxes:** It was also noticed that in 71 out of 62,892 cases of life-time taxes, the tax was collected at the minimum prescribed amount by the Act, which was less than 10 *per cent* of sale value of Vehicle. This has also resulted in short levy and realisation of revenue of ₹7.24 lakh (***Appendix- 2.17***) in 25 TAs.

The Transport Department in the Exit Conference (09 April 2025) citing shortage of man-power in strengthening the enforcement activities and also stated that a detailed reply would be provided. However, the detailed reply was awaited (July 2025).

2.10.7 Non-realisation of special tax and penalty

Section 3(3) of the WBMVTA, 1979 prescribes that every owner of a registered motor vehicle and every dealer or manufacturer who keeps in his possession or control any motor vehicle shall, in addition to the tax payable under sub-section (1), pay a special tax at the rate[100] specified in Part-I of the schedule, if any air-conditioning machine has been fitted in such motor vehicle.

Further, Section 9BA (5) of the WBATOTMVA, 1989 prescribes that every owner of a battery operated motor vehicle registered under the Motor Vehicles Act, 1988, and every person who owns or keeps in his possession or under his control, any such battery operated motor vehicle, shall, in addition to the one-time tax payable under sub-sec (1), pay a special tax at the rate specified in Part I of schedule VI, if such battery operated motor vehicle is air-conditioned.

Thereafter, Section 11 of the WBMVTA, 1979 and Section 10 of the WBATOTMVA, 1989 prescribe imposition of penalty, amounting to twice the amount of tax due, after expiry of the admissible grace period of fifteen days.

However, the Transport Department vide Notification No. 1181 L dated 10-08-2012 exempted non-transport vehicles (motor cars and omnibus) and Tourist Taxi, Luxury Taxi or Contract Carriages with seats up to 14, from payment of such special tax.

Audit analysis of the 'e-Vahan' database for the period 2019-24 revealed that 19,110 non-exempted vehicles were fitted with air-conditioning machine (under 50 Registering Authorities). Of these, the owners of 5,755 vehicles had not paid any special tax. However, the permit details of 4,432 out of 5,755 vehicles were not available in the database. As such, Audit was unable to comment on the status of these vehicles. For the remaining 1,323 vehicles under 50 Registering Authorities, vehicle owners had not paid special tax along with penalty amounting to ₹2.86 crore, as of 31 March 2024 (***Appendix-2.18***).

[100] *Passenger transport vehicles: (i) seats upto 35- ₹3,000 p.a.; (ii) seats above 35- ₹6,000 p.a.; Goods vehicles- ₹6,000 p.a.; and Battery operated motor cars and omni bus (not registered as transport vehicles: (i) power of battery upto 2.5 KW- ₹4,000 for five years; and (ii) power of battery above 2.5 KW- ₹7,500 for five years.*

The Taxing Authorities did not monitor and recover special tax from defaulting vehicle owners as the 'e-Vahan' lacked the functionality to generate a special tax defaulter report. Additionally, there was no provision in the system to issue alert messages to defaulting owners or notify the TAs about non-payment of special tax, leading to lack of oversight in enforcement activities. It was noted that the owners of these vehicles, during the default period were either paying road tax or renewing vehicle insurance/ pollution under control certificates/ permits or, they were in possession of valid fitness certificates of the vehicles indicating that they were plying on the road.

The Transport Department in the Exit Conference (09 April 2025) stated that a detailed reply would be provided. However, the detailed reply is awaited (July 2025). The Department also cited shortage of man-power in strengthening the enforcement activities.

2.10.8 Realisation of audio and Video fees

Schedule F to Rule 218 (7) of the WBMVR, 1989 provides for realisation of annual audio fees at prescribed rates of ₹300 per annum for motor cars[101] and ₹500 per annum for vehicles other than motor cars for installation of radio set, gramophone, tape recorder, cassette recorder or any kind of apparatus producing sound effect or voice in vehicles.

Similarly, Schedule F of the West Bengal Motor Vehicles rules, 1989 prescribes ₹500 per annum for motor car and tourist motor cab and ₹2,000 per annum for any other motor vehicle as fees for installation of video set, television, or any kind of apparatus to display any object on the screen with or without amplification of any sound or voice.

However, *vide* Notification No. 1182 L dated 10 August 2012, the Transport Department, GoWB exempted the owners of motor cars and omnibuses (with seats up to 14 and not registered as transport vehicles), other than battery operated motor vehicles, from payment of audio fees and video fees, for fitment of audio system/ video system in the vehicle.

Audit analysis of the 'e-Vahan' database for the period 2019-24 revealed that, 1,34,199 vehicles and 6,767 vehicles at 52 Registering Authorities were fitted with audio systems and video systems respectively and were liable to pay audio fees and video fees.

However, as of 31 March 2024, the owners of 41,050 vehicles and 3035 vehicles at 52 RAs had not paid audio fees of ₹531.81 lakh and video fees amounting to ₹83.56 lakh respectively (***Appendix-2.19*** & ***Appendix 2.20***). Further, in six test checked units, owners of 7,153 and 751 vehicles had not paid an amount of ₹89.28 lakh and ₹11.23 lakh as audio fees and video fees respectively.

During the default period, the vehicle owners were either paying road tax or renewing vehicle insurance/ pollution under control certificates/permits or were in possession of valid fitness certificates of the vehicles indicating that these vehicles were plying on road.

The RAs failed to monitor the defaulters of audio fees/video fees as the 'e-Vahan' report module neither had a provision to generate audio fee defaulter report nor was there a provision in the system to send an alert message to the owner and

[101] *Having seat capacity more than 14 or battery operated.*

raise an alert for the RAs regarding non-payment of audio fee. This resulted in non-realisation of audio fees and video fees of ₹6.15 crore.

The Transport Department during the Exit Conference (09 April 2025) agreed to furnish a detailed reply within four weeks. However the detailed reply was awaited (July 2025).

2.10.9 Realisation of special fees

Rule 121 of WBMVR, 1989 prohibits plying of heavy goods vehicles having gross vehicle weight (GVW) above 22,542 kg within the State. However, *vide* Notification dated 22 February 1991 the Government of West Bengal relaxed this restriction and permitted plying of such vehicles in the State on payment of a special fee at varying rates (***Appendix-2.21***) depending on the GVW.

Audit analysis of 'e-Vahan' data for the period 2019-24 revealed that 1,08,667 heavy goods vehicles (at 51 RAs) had gross vehicles weight more than 22,542 kgs and were liable to pay special fees. However, the vehicle owners of 15,722 heavy goods vehicles at 51 RAs had not paid special fees amounting to ₹14.54 crore, as of 31 March 2024 (***Appendix-2.22***). Further, the vehicles owners during the default period were either paying road tax or renewing vehicle insurance/ pollution under control certificates/ permits or were holding valid fitness certificates, indicating that these vehicles were plying on the road.

The TAs, failed to realise special fees while collecting other taxes/fees as 'e-Vahan' report module lacked essential features, including the ability to generate defaulter reports, send alert messages to vehicle owners, and raise notifications to RAs regarding non-payment of special fees.

Failure of RAs to assess and realise special fees defeated the purpose of safeguarding revenue of the Government.

The Transport Department agreed (09 April 2025) to furnish a detailed reply within four weeks. However, the detailed reply was awaited (July 2025).

2.10.10 Assessment and collection of transport workers' welfare cess, interest and penalty

The Schedule to Section 4 of the WBMTWWCA, 2010, prescribes a transport workers' welfare cess not exceeding 10 *per cent* of the annual tax payable under the WBMVTA, 1979, and the WBATOTMVA, 1989, for motor vehicles transporting passengers or goods for hire or reward. The Transport Department assessed and collected this cess at a maximum rate of 10 *per cent* of the annual road tax as per the applicable Acts. Rule 4(4) of the WBMTWWC Rule, 2010, mandated that vehicle owners liable for cess must pay it along with the road tax under the WBMVTA, 1979, within the timeframe specified under Section 11 of the same Act. If an owner fails to pay the cess on time, Section 7 stipulated a monthly interest charge of two *per cent* on the overdue amount from the due date until payment. Additionally, Section 8 stated that unpaid cess was deemed arrears, and the prescribed authority may impose a penalty of up to the cess amount after due inquiry.

A. Audit analysis of the 'e-Vahan' database for the period 2019-24 revealed that out of 8,51,028 transport vehicles pertaining to 52 RAs, the vehicle owners in respect of 2,64,974 vehicles had not paid transport workers' welfare cess and interest amounting to ₹68.56 crore, as of 31 March 2024 (***Appendix-2.23***) including ₹10.74 crore in 35,753 cases involving six test checked units. The TAs did not monitor the non-payment of cess due to absence of any provisions in the system to generate TW Welfare cess defaulter list. Further, the system had no provisions to raise an alert to TAs regarding non-payment of transport workers' welfare cess at the time of collection of taxes nor is there any provision to send alert message to the defaulters.

B. During audit analysis of the 'e-Vahan' data for the period 2019-24, it was noticed that in 3,13,612 cases, although the cess was paid with delays ranging from 7 to 553 days, only penalties were collected for the delayed payments. However, the interest on the delayed payment of the transport workers' welfare cess was not assessed or collected due to non-mapping of Section 7 of the WBMTWWCA, 2010 in the 'e-Vahan' software, which resulted in loss of revenue of ₹22.63 lakh (***Appendix-2.24***) including ₹3.68 lakh in 53,632 cases involving six test checked units.

This shortfall highlights the need for improved and adequate integration of the relevant provisions of the WBMTWWC Act, 2010, in the 'e-Vahan' system, to ensure proper compliance and revenue collection.

Short-fall in collection of revenue due to non-realisation of Transport Workers' welfare cess and interest may impact provisions of separate funds by the Government for transport workers' welfare.

The Transport Department agreed (09 April 2025) to furnish a detailed reply within four weeks. However the detailed reply was awaited (July 2025).

2.10.11 Adequacy of action taken for recovery of tax and penalty

Section 14 of WBMVTA, 1979 prescribes that any tax, penalty or fine may be recovered in the same manner as an arrear of land revenue. Accordingly, the motor vehicle in respect of which the tax, penalty or fine is due may be distrained or sold whether or not such motor vehicle or accessories are in possession or control of the person liable to pay the tax, penalty or fine.

During audit, the selected RAs were requested to share details of actions initiated under section 14 of WBMVT Act, 1979 for recovery of taxes, penalty or fines. However, details as required by audit were not produced by Registering Authorities,

This indicated that the competent authorities had not initiate any action for certificate proceedings to realise revenue as provided for in the extant Act.

Thus, insufficient action for recovery of dues under section 14 led to huge pendency of recovery of tax and penalty of ₹1074.23 crore from 4,11,260 defaulter vehicle owners (***Appendix-2.13***) as discussed in **paragraph 2.10.2**.

PVD, Kolkata and RTO Purulia stated that no action was taken for recovery of dues under section 14 of WBMVT Act, 1979. PVD, Kolkata further stated that action could not be taken because there was no certificate officer available in Kolkata to do so.

The Transport Department agreed (09 April 2025) to furnish a detailed reply within four weeks, however the same was awaited (July 2025).

2.11 Enforcement activities and monitoring of compliance with motor vehicles acts/rules

2.11.1 Assessment of compliance to provisions by Private Custodian

The Government of West Bengal had laid down a detailed procedure[102] for appointment of a custodian (Private/Govt. Agency) for keeping vehicles seized under the Motor Vehicles Act 1988.

As per paragraph 5(a) of the notification, the private custodian shall make an Earnest Money Deposit (EMD) of ₹3.00 lakh in the form of Demand Draft or Bank Guarantee at the time of application to the Government, which was returnable if the applicant was not selected. In case of applicant being selected, such EMD would be converted to Security Deposit (SD). This SD was liable to be forfeited in case of breach of any condition mentioned in the notification *ibid*.

In pursuance to the above notification, a tender was invited (December 2013) by the District Magistrate (DM), Murshidabad for engagement of a Private Custodian at Palsanda, MVCP and an agency was engaged for the purpose.

In terms of the condition (d) of the offer letter, an agreement was to be submitted to the authority (DM) and necessary infrastructure was to be arranged by 25 February 2014. The custodian was selected initially for a period of one year and on satisfactory performance, the engagement could be renewed on yearly basis, subject to the fulfilment of all terms and conditions set forth in the offer letter.

Further, in terms of clause 2 of the offer letter, the custodian was liable to pay 25 *per cent* of the detention charges collected from the owners of the seized vehicles kept in custody to the concerned taxing officer through Treasury Challan on a monthly basis.

Moreover, in terms of clause 5&6, there should be sufficient round the clock security, adequate provisions of fire-fighting equipment as well as insurance coverage in respect of the premises and for the vehicles to be kept therein against flood, earthquake, fire *etc*.

The custodian was also to maintain a register duly authenticated by the competent authority for recording every detail including receipt and release of the vehicles and amount collected as detention fees and had to produce the same for inspection as and when called for, by the competent authority.

Scrutiny of records in respect of the private custodian during joint inspection (August 2024) of MVCP by Audit team at Palsanda under the jurisdiction of RTO, Murshidabad revealed the following deficiencies:

i) A provision for realisation of EMD from the private custodian agency was not included in the offer letter issued by the District Magistrate. As such, no document regarding payment of the same could be produced to Audit. Further, non-realisation of EMD left the Government at the risk of non-realisation of penalty in case of non-compliance of conditions by the custodian.

ii) There was no formal agreement signed between the GoWB and the private custodian. The custodian started operation simply on the basis of the offer letter issued on 28 January 2014 and subsequent affidavit filed before

[102] *vide Notification No. 1246-WT/3M-116/2003 dt. 01 March 2005.*

the Executive Magistrate, Lalbag, Murshidabad. Moreover, neither fresh affidavit was filed nor was the engagement renewed after completion of the engagement period of one year, and the same agency continued (April 2025) its custodian business.

iii) The custodian was to remit Government's share of detention charges to the taxing officer on a monthly basis. However, the payment receipt generated from e-Vahan revealed that the last payment made was for the period 2018-19. No remittances have been made for the Government's share during the subsequent period from 2019 to 2024. Consequently, an outstanding amount of ₹10.41 lakh, as detailed in **Table 2.3**, remains pending for payment by the custodian (as of August 2024).

Table 2.3: Non-remittance of Government share by the Custodian

Period	Detention fee collected by the custodian (in ₹)	Government share (in ₹) @25% of detention charge
2019-20	1,69,350.00	42,337.50
2020-21	1,22,775.00	30,693.75
2021-22	8,98,955.00	2,24,738.75
2022-23	15,46,245.00	3,86,561.25
2023-24	14,26,765.00	3,56,691.25
Total	**41,64,090.00**	**10,41,022.50**

(Source: Collection register maintained by the Private Custodian)

iv) There was no sufficient round the clock security at the custodian's parking for seized vehicles. Further, adequate provision of fire-fighting devices to safeguard the seized vehicles was also not available. Only two fire-fighting cylinders were installed. The cylinders were rusted, and the expiry date was not legible.

Figure 2.9: Picture showing inspection of parking of MV Check Post

Figure 2.10: Picture showing rusted and expired fire-fighting devices

v) Copy of insurance coverage in respect of the premises and for the vehicles against flood, earthquake, fire *etc*., was not made available to Audit.

vi) The register maintained by the Private Custodian for the period 2019-24 was not authenticated by the competent authority. Further, no copy of the inspection report in respect of inspection of the register (if any), was made available to Audit.

Thus, absence of a formal agreement would limit the competent authority from taking any action against the custodian in case of non-compliance with the applicable terms and conditions. Further, there was undue favour to the agency due to non-inclusion of an EMD clause in the offer letter.

Further, inadequate infrastructure and lack of insurance coverage, coupled with the absence of security and safety arrangements, compromised the safety and security of seized vehicles. Moreover, non-compliance and non-monitoring of the private custodian by RTO Murshidabad led to withholding of Government revenue of ₹10.41 lakh by the custodian beyond the scheduled period.

The Transport Department conveyed (09 April 2025) in the Exit Conference that the Secretary had instructed to finalise a standard agreement. However, receipt of a copy of the standard agreement, if any, was awaited (July 2025).

2.11.2 Monitoring of Weighbridge

Sections 113 and 114 of the Motor Vehicles Act, 1988, lay down provisions regarding weight restrictions and enforcement related to overloaded vehicles:

- **Section 113** specifies that a vehicle must not be used on public roads if its laden or unladen weight exceeds the limit specified in its Certificate of Registration.
- **Section 114** empowers enforcement authorities to weigh a vehicle, if there is reason to believe it is carrying excess load. If the vehicle was found to be overloaded, appropriate directions could be taken, including unloading of the excess weight.

Further, Section 194 of the MVA, 1988, states that whoever drives a transport vehicle or causes or allows the vehicle to be driven in contravention of the provision of Section 113 or 114 shall be punishable with minimum fine of ₹20,000 and an additional amount of ₹2,000 per tonne of excess load, together with the liability to pay charges for off-loading of the excess load.

Moreover, Rule 287(11) of WBMVR, 1989 prescribes that a weighing device for the purpose of section 114 of the Act shall be tested as to its accuracy every six months by such person as may be appointed in this behalf by the Registering Authority.

As the enforcement team must depend upon the weighment of the vehicle for assessing excess load and compounding, the accuracy of the weighing device is of great importance. However, JPI (July-August 2024) of MVCPs by Audit team at Palsanda and Srirampur, under the jurisdiction of RTO, Murshidabad and Coochbehar respectively, revealed that the testing of accuracy of weighing devices was being carried out on an annual basis instead of the prescribed half-yearly interval. As weighing of load has a relation to compounding of offences, any inaccuracy in the weighing process has direct impact on realisation of Government revenue and effectiveness of enforcement activities.

The Transport Department agreed (09 April 2025) to furnish a detailed reply within four weeks. However, the detailed reply was awaited (July 2025).

Recommendation 4: The Transport Department may ensure half-yearly testing and proper monitoring of weighing devices at all check posts to safeguard accuracy of weighment, revenue realisation and effectiveness of enforcement.

2.11.3 Assessment of e-challan module

Section 200 of MVA, 1988 prescribes the composition of offences for violation of any provisions of the MV Acts and Rules. For better monitoring and compliance of provisions of MV Acts/rules, e-challan module was made operational in West Bengal in a phased manner since September 2021. The module was subsequently integrated with the 'e-Vahan' system.

Audit observed (August 2024) during verification of the procedure for composition of offences through e-challan using Point of Sale (POS) machines in the Enforcement Section of PVD, Kolkata that details relating to expiry of tax, fitness, PUCC, insurance, etc. of vehicles were being auto-populated in the system upon entry of the vehicle registration number in the POS machine. However, in cases of offences involving violation of provisions relating to the issuance or use of driving licences while operating a vehicle, the inspecting authority was required to record such entries manually

Further, Section 56 of the Motor Vehicles Act, 1988 stipulates that a vehicle plying without a valid CF shall not be deemed to be validly registered. Such vehicles are also liable to be compounded for operating without a RC. However, analysis of reports generated from the e-challan module in respect of Purulia, PVD, Kolkata, Kalna and Barrackpore revealed that in case of vehicles plying without valid CF, compounding amount was only ₹10,000 instead of ₹15,000 (₹5,000 for vehicles without RC plus ₹10,000 for vehicles without CF) due to mapping of compounding amount of ₹10,000 only for plying vehicle without CF. E-challan Reports were not provided by RAs Alipurduar and Murshidabad and hence, no comment could be offered by Audit. However, the risk of similar incorrect compounding at other units cannot be ruled out.

The Transport Department stated (09 April 2025) that a portal "SANJOG" was being developed in collaboration with Kolkata Traffic Police, West Bengal Traffic Police and Transport Department for proper monitoring of offence cases in respect of violation of MV Acts and Rules *etc*.

2.11.4 Issuance of Pollution Under Control Certificates to vehicles defaulted on payment of Tax

Transport Department prescribes[103] that vehicles produced at an Automated Emission Testing Centre (AETC) for issuance of Pollution Under Control certificate (PUCC) can only be entertained in respect of those vehicles that

[103] *Notification No. 4505-WT/TPT-18011/107/2023 dated 11 October 2023 of Government of West Bengal.*

are free from any demand of tax, fine, penalty and pending e-challan. From analysis of data in respect of 51 RAs, Audit noted that in case of 2,514 vehicles PUCCs were issued even though such vehicles defaulted in payment of MV Tax of ₹9.83 crore. Since, AETCs were not adequately linked with the 'e-Vahan' database, the system was not able to identify vehicles which were free from tax obligations. Consequently, PUCCs were issued to even those vehicles with outstanding road tax.

Thus, RAs could not monitor the process of granting PUCC to tax-defaulted vehicles due to lack of necessary validation controls in the 'e-Vahan' portal. This allowed vehicles to have PUCC issued without payment of Tax like MV tax, MV additional tax, special fees *etc*.

In respect of lack of Validation Controls, the Department stated (09 April 2025) in Exit Conference that necessary improvements had been initiated and such errors would be avoided in the future. The Department further agreed to furnish a detailed reply within four weeks. However, the detailed reply was awaited (July 2025).

Recommendation 5: The Government may ensure proper integration of 'e-Vahan' with AETCs to prevent issuing of PUCC to vehicles with outstanding road tax.

KOLKATA
The 12 January, 2026

(MANISH KUMAR)
Principal Accountant General
(Audit-II)
West Bengal

Countersigned

NEW DELHI
The 14 January, 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

APPENDIX

Appendix-1.1

(Refer to Paragraph 1.8)

List of Selected Districts, Blocks and Villages

Sl. No.	Selected District	Selected Block	Concerned G.P.	Selected Village
1	Jalpaiguri	Matiali	Matalihat	Yongttong Tea Garden
2			Indog Matiali	Juranti Tea Garden
3		Kranti	Chengmari	Jogesh Chandra Tea Garden
4			Lataguri	Lataguri
5	Bankura	Bishnupur	Bhora	Maula
6			Bankadaha	Upar Amdahara
7		Simlapal	Lakshmisagar	Khapmayna
8			Parsola	Madhabpur
9	Murshidabad	Raninagar-I	Paharpur	Sinkaipur
10			Hurshi	Begampur
11		Nabagram	Amarkunda	Madhunia
12			Shibpur	Rainda
13	Purulia	Jhalda-II	Begun Kodar	Brindabanpur
14				Chatambari
15		Purulia-I	Sonaijhuri	Ramnagar
16				Baligara
17	Purba Bardhaman	Burdwan-I	Belkash	Goda (P)
18			Kshetiya	Tentral
19		Ketugram-II	Billeswar	Billeswar Rasui
20				Charki
21	Purba Medinipur	Chandipur	Brajalalchak	Sri Krishnapur
22			Dibakarpur	Gilakhali
23		Contai-I	Dulalpur	Silampur
24			Majilapur	Gahira Bar

Appendix-1.2
(Refer to Paragraph 1.11.1.2)
Status of Augmentation Schemes hampered due to land problem, DI pipe issues etc.

Sl. No.	Name of the selected district	Name of the work	TSM/SM No.	Sanctioned cost (₹ in crore)	Date of SLSSC approval	Date of work order	Scheduled date of completion	Present status	Reason of non-completion
1	Bankura	Augmentation of Chuamasina Zone-B Water Supply Scheme	TSM/019172	2.43	16/11/22	24/07/23	31/12/24	0 %	Not furnished
2	Bankura	Augmentation of Chakuparsole Zone-B Water Supply Scheme	TSM/019171	3.57	16/11/22	24/07/23	31/03/25	0%	Not furnished
3	Jalpaiguri	Rejuvenation of Yongttong Tea Garden Area Pipe Water Supply Scheme	TSM/011308	1.39	16/11/22	09/03/23	31/03/25	0%	Land Problem and local issues
4	Jalpaiguri	Rejuvenation of Jogesh Chandra Tea Garden area PWSS	TSM/018310	0.70	16/11/22	14/07/23	31/12/24	0%	Land problem
5	Jalpaiguri	Augmentation of Lataguri Piped Water Supply Scheme	SM/13278	18.35	16/12/21	26/04/22	31/12/24	0%	Local issues, Mistri & Labour Issues
6	Murshidabad	Source augmentation & Functional Household Tap Connections (FHTC) of Mouza Amarkunda, Bagor, Nandigram, Madhunia, Chayan Nagar, Sankuria, Rainda of Amarkundu under Ground Water Based W/S Scheme for arsenic affected areas	TSM/008712	2.73	16/03/22	11/07/23	11/07/25	0%	Not available
7	Murshidabad	Source augmentation & Functional Household Tap Connection of Mouza Sinkaipur (3,14,775) of Azamatpur Ground water based W/S scheme for arsenic affected areas	TSM/008702	0.73	16/03/22	11/07/23	11/07/25	0%	Not available

Sl. No.	Name of the selected district	Name of the work	TSM/SM No.	Sanctioned cost (₹ in crore)	Date of SLSSC approval	Date of work order	Scheduled date of completion	Present status	Reason of non-completion
8	Purba Bardhaman	Augmentation of Mangalkote PWSS	SM/16487	857.85	16/11/22	01/03/23	31/10/24	5%	Land not identified
9	Purba Bardhman	Augmentation of ground water based Nababhat PWSS to accommodate FHTC in Burdwan-I block under Burdwan Sub-Division of Burdwan Division in Purba Bardhaman District	SM/09489	5.69	14/10/21	16/12/21	31/07/24	65%	Not furnished
10	Purba Bardhman	Retrofitting/Augmentation works for providing Functional Household Tap Connection (FHTC) within the command area of Khetia piped water supply scheme	SM/03151	1.26	14/01/21	31/01/21	31/12/24	6%	Not available
11	Purba Medinipur	Retrofitting/Augmentation to accommodate FHTC under JJM in Habichak W/S Scheme	SM/06887	0.99	07/08/20	05/10/20	31/07/24	95%	Not available
12	Purba Medinipur	Rejuvenation and Retrofitting of Ground Water Based Rashikachak PWSS to Accommodate FHTC in Chandipur Block under Tamluk Sub-Division of Tamluk Division in Purba Medinipur District	SM/09277	3.16	08/09/21	02/12/21	31/12/24	85%	Not available
13	Purba Medinipur	Retrofitting/Augmentation to accommodate FHTC under JJM Barchunfali W/S Scheme	SM/06883	0.99	07/08/20	05/09/20	31/12/23	98%	Not available

Sl. No.	Name of the selected district	Name of the work	TSM/SM No.	Sanctioned cost (₹ in crore)	Date of SLSSC approval	Date of work order	Scheduled date of completion	Present status	Reason of non-completion
14	Purba Medinipur	Retrofitting to accommodate FHTC under JJM in Silampur PWSS under Contai-I Block	SM/07479	0.80	29/12/20	29/12/20	30/03/23	95%	Not available
15	Purulia	Augmentation of Raghunathpur Pipe Water Supply Scheme for Zone-IIA & IIB	SM/18250	10.78	14/10/23	01/03/23	16/03/24	20%	Delay in supply of DI pipes, land problem *etc.*
16	Purulia	Augmentation of Bandwan PWSS	TSM/019805	3.97	01/02/23	10/02/23	31/03/24	25%	-Do-
17	Purulia	Augmentation of Ground W/S Scheme for Ramchandrapur to accommodate FHTC in Santuri Block	SM/10045	15.77	08/09/21	24/01/22	31/03/24	45%	-Do-
18	Purulia	Augmentation of Zone-I B of Raghunathpur Piped Water Supply Scheme	TSM/017383	52.71	14/10/22	01/03/23	28/08/24	55%	Land problem, road side encroachment
19	Purulia	Rejuvenation of Jhalda (Rural Part) W/S Scheme to accommodate FHTC	SM/09577	7.92	08/09/21	10/02/22	31/12/24	30%	Not available
20	Purulia	Augmentation of Lagda PWSS for providing Functional Household Tap Connection (FHTC)	SM/09036	9.66	08/09/21	08/02/22	31/12/24	35%	Not available

(Source: JJM-IMIS and WBPHED WB JJM Dashboard data accessed on 19 Dec 2024)

Note-For Juranti: No data on JJM-IMIS Portal)

Appendix-1.3

(Refer to Paragraph 1.11.1.3)

Status of New schemes hampered due to land problem

Sl. No.	Name of the selected district	Name of the work	Sanctioned cost (₹ in crore)	Date of approval of SLSSC/ Department	Date of 1st work order	Reason of non-completion
1	Purulia	Surface water based PWSS for Purulia District (Northern sector) (Phase-I)	290.69	24/05/22	01/03/23	Land problem, roadside encroachment
2	Purulia	Surface Water Based PWSS for Purulia District (Northern Sector) (Phase-III)	659.22	05/12/22	01/03/23	Land problem, roadside encroachment
3	Purba Bardhaman	Shankra PWSS	470.45	28/12/22	09/07/23	Land not identified
4	Purba Bardhaman	Bahir Sarbamangala-B PWSS	576.58	30/09/22	19/05/23	Land not identified
5	Murshidabad	Brahmandihi and adjoining mouzas PWSS	7.59	17/11/22	04/01/23	Land not found
6	Murshidabad	Kumar sanda and adjoining mouzas PWSS	10.01	16/01/23	11/01/23	Land not found
7	Murshidabad	Kandara and adjoining mouzas PWSS	9.38	02/11/22	10/01/23	Land not found
8	Murshidabad	Bhatpara and adjoining mouzas PWSS	11.70	18/07/23	21/07/23	Land not found
9	Murshidabad	Jasohari PWSS	4.78	17/11/22	22/12/22	Land not found
10	Murshidabad	Molla PWSS	4.92	04/02/23	10/02/23	Land not found
11	Murshidabad	Marura and adjoining mouzas PWSS	11.68	16/01/22	11/01/23	Land not found
12	Murshidabad	Kogram and adjoining mouzas PWSS	7.91	20/01/23	10/04/23	Land not found
13	Murshidabad	Nabadurga and adjoining mouzas PWSS	9.18	29/11/22	20/03/23	Land not found
14	Murshidabad	Amjua and adjoining mouzas PWSS	9.73	20/01/23	08/02/23	Land not found
15	Murshidabad	Punrapara and adjoining mouzas PWSS	5.97	29/11/22	16/03/23	Land not found
16	Murshidabad	Jajan and adjoining mouzas PWSS	4.67	29/11/22	16/03/23	Land not found
17	Murshidabad	Indrani and adjoining mouzas PWSS	14.76	20/07/23	21/07/23	Land not found
18	Murshidabad	Serpur and adjoining mouzas PWSS	7.65	29/11/22	10/01/23	Land not found
19	Murshidabad	Munigram and adjoining mouzas PWSS	3.90	29/11/22	13/01/23	Land not found
20	Murshidabad	Bharwan and adjoining mouzas PWSS	12.68	20/07/23	21/07/23	Land not found
21	Murshidabad	Bindarpur and adjoining mouzas PWSS	9.33	24/02/23	23/08/23	Land not found
22	Murshidabad	Mandalsar and adjoining mouzas PWSS	4.79	22/02/23	03/03/23	Land not found
23	Murshidabad	Biswanathpur PWSS	2.45	10/03/23	20/07/23	Land not found

Sl. No.	Name of the selected district	Name of the work	Sanctioned cost (₹ in crore)	Date of approval of SLSSC/ Department	Date of 1st work order	Reason of non-completion
24	Murshidabad	Fatepur and adjoining mouzas PWSS	2.45	22/02/23	14/07/23	Land not found
25	Murshidabad	Ranagram and adjoinig mouzas PWSS	1.99	22/02/23	08/08/23	Land not found
26	Murshidabad	Gundiria and adjioning mouzas PWSS	2.17	22/02/23	17/07/23	Land not found
27	Murshidabad	Babarpur and adjoining mouzas PWSS	2.56	13/03/23	17/07/23	Land not found
28	Murshidabad	Badda and it's adjoining mouzas PWSS	8.13	20/02/23	28/06/23	Land not found
29	Murshidabad	Dhandanga and it's adjoining mouzas PWSS	2.58	28/02/23	16/03/23	Land not found
30	Murshidabad	Badua and it's adjoining mouzas PWSS	7.36	20/02/23	08/05/23	Land not found
31	Murshidabad	Chhatrapur and it's adjoining mouzas PWSS	2.09	13/03/23	27/09/23	Land not found
32	Murshidabad	Parbatipur and it's adjoining mouzas PWSS	6.15	28/02/23	09/03/23	Land not found
33	Murshidabad	Alampur and adjoining mouzas PWSS	4.45	13/03/23	22/10/23	Land not found
34	Murshidabad	Ujunia sisua and adjoining mouzas PWSS	2.42	28/02/23	08/03/23	Land not found
35	Murshidabad	Gayespur and adjoining mouzas PWSS	4.27	20/02/23	28/06/23	Land not found
36	Murshidabad	Berbari and adjoining mouzas PWSS	1.46	20/02/23	28/03/23	Land not found
37	Murshidabad	Kolla and adjoining mouzas PWSS	2.47	28/02/23	10/04/23	Land not found
38	Murshidabad	Amlai and adjoining mouzas PWSS	7.10	28/02/23	04/09/23	Land not found
39	Murshidabad	Hamidpur and adjoining mouzas PWSS	2.72	03/02/23	27/03/23	Land not found
40	Murshidabad	Matua and adjoining mouzas PWSS	1.25	22/02/23	18/07/23	Land not found
41	Murshidabad	Baidyanathpur adjoining mouza PWSS	12.19	31/07/23	04/08/23	Land not found
42	Murshidabad	Bipra sekhar and adjoing mouzas PWSS	8.65	03/02/23	23/03/23	Land not found
43	Murshidabad	Masla and adjoinning mouzas PWSS.	3.67	02/03/23	21/07/23	Land not found
44	Murshidabad	Kharsa piped water supply scheme	2.03	22/02/23	03/08/23	Land not found
45	Murshidabad	Sujapur piped water supply scheme	0.81	24/02/23	02/08/23	Land not found

(Source: Information furnished by Working Divisions of PHED)

Appendix-1.4
{Refer to Paragraph 1.11.2 (ii)}
Wasteful Expenditure on DPRs of 28 dropped schemes

Sl. No.	Name of dropped DPR	Name of Agency	W/O Number & Date	No. of DPR Prepared against W/O	Expenditure up to last paid bill (₹) (B)	Expenditure incurred on drooped DPR (₹)	Remarks
A	B	C	D	E	F	G=F/E	H
1	Augmentation of Ground Water based Piped Water Supply Scheme (PWSS) for Fatepur Block-Berhampore, District – Murshidabad	Envirotech Solution	298/MURD 03.02.22	06	14,20,560	2,36,760.00	RA-1
2	Augmentation of Ground water based Budharpara Zone-I PWSS Berhampore Block Within Murshidabad District under Murshidabad Division PHED	Radiant	3271/MURD 05.10.21	01	4,72,543	4,72,543.00	F/F
3	Augmentation of Ground water based Budharpara Zone-II Part-A PWSS Berhampore Block Within Murshidabad District under Murshidabad Division PHED						
4	Augmentation of Ground water based Budharpara Zone-II Part-B PWSS Berhampore Block Within Murshidabad District under Murshidabad Division PHED						
5	Augmentation of Ground water based Budharpara Zone-III Part-A PWSS Berhampore Block Within Murshidabad District under Murshidabad Division PHED						
6	Augmentation of Ground water based Budharpara Zone-III Part-B PWSS Berhampore Block Within Murshidabad District under Murshidabad Division PHED						
7	Augmentation of ground water based Piped Water Supply Scheme for Panchgram Zone-I Block – Nabagram, District – Murshidabad	Envirotech Solution	1929/MURD 19.07.22	03	6,82,932	2,27,644.00	RA-1
8	Augmentation of ground water based Piped Water Supply Scheme for Panchgram Zone-II Block – Nabagram, District – Murshidabad						
9	Augmentation of ground water based Piped Water Supply Scheme for Panchgram Zone-III Block – Nabagram, District – Murshidabad						
10	Augmentation of ground water based Piped Water Supply Scheme for Nabagram Zone-I Block – Nabagram, District – Murshidabad				6,82,932	2,27,644.00	
11	Augmentation of ground water based Piped Water Supply Scheme for Nabagram Zone-II Block – Nabagram, District – Murshidabad						
12	Augmentation of ground water based Piped Water Supply Scheme for Amarkundu				6,82,932	2,27,644.00	

Sl. No.	Name of dropped DPR	Name of Agency	W/O Number & Date	No. of DPR Prepared against W/O	Expenditure up to last paid bill (₹) (B)	Expenditure incurred on droped DPR (₹)	Remarks
A	B	C	D	E	F	G=F/E	H
13	Augmentation of Kismat Imadpur Zone – IA Water Supply Scheme Block – Hariharpara, District – Murshidabad	Geotechnical Engineers Consortium	286/MURD 03.02.22	07	36,65,320	5,23,617.17	F/F
14	Augmentation of Kismat Imadpur Zone – IB Water Supply Scheme Block – Hariharpara, District – Murshidabad				36,65,320	5,23,617.17	
15	Augmentation of Kismat Imadpur Zone – IIA Water Supply Scheme Block – Hariharpara, District – Murshidabad				36,65,320	5,23,617.17	
16	Augmentation of Kismat Imadpur Zone – IIB Water Supply Scheme Block – Hariharpara, District – Murshidabad				36,65,320	5,23,617.17	
17	Augmentation of Kismat Imadpur Zone – III Water Supply Scheme Block – Hariharpara, District – Murshidabad				36,65,320	5,23,617.17	
18	Augmentation of ground water based Chhayghari PWSS Berhampore Block within Murshidabad district under Murshidabad Division, PHED.	Radiant	3270/MURD 05.10.21	01	603,606	6,03,606.00	F/F
19	Augmentation of Domkal PWSS Zone –I (Part-A) Domkal Block in Murshidabad District under Murshidabad Division PHED	Merchandise India	284/MURD 03.02.22	12	74,28,172	6,19,014.33	RA-2/F
20	Augmentation of Domkal PWSS Zone –I (Part-B) Domkal Block in Murshidabad District under Murshidabad Division PHED				74,28,172	6,19,014.33	
21	Augmentation of Domkal PWSS Zone - III Domkal Block in Murshidabad District under Murshidabad Division PHED				74,28,172	6,19,014.33	
22	Augmentation of Juginda PWSS Zone-II Domkal Block in Murshidabad District under Murshidabad Division PHED				74,28,172	6,19,014.33	
23	Augmentation of ground water based Bhagarpur Ramna PWSS.	M/S Sobha & Co.	1924/MURD 19.07.22	04	9,05,654	2,26,413.5	F/F
24	Augmentation of ground water based Katakobra Zone-II PWSS.				9,05,654	2,26,413.5	
25	Sagarpara Zone-I PWSS **(New)**	Merchandise India	2914/MURD 01.11.22	05	14,68,578	2,93,715.60	RA-1
26	Sagarpara Zone-II PWSS **(New)**				14,68,578	2,93,715.60	
27	Arjunpur Piped Water Supply Scheme	Geotechnical Engineers Consortium	1191/MURD 10.05.22	06	22,37,972	3,72,995.33	RA-1
28	Augmentation of Burwan Zone-II water supply scheme Block-Burwan, Dist-Murshidabad		285/MURD 03.02.22	13	53,15,932	4,08,917.84	RA-2
Total						**89,12,155.54**	

(Source: Murshidabad Division (PHED))

Appendix-1.5

(Refer to Paragraph 1.11.4)

Details of expenditure incurred on engagement of 14 Implementation Support Agencies (ISAs)

Sl. No.	Name of ISA	Work order Number	Contract period (Day)	Tendered Amount (₹)	Payment made till 23.07.2024 (₹)
1	Haldah Eastern Development Society	2858/RS dt. 20.05.22	180	1,86,44,472	1,86,44,472
		385/RS dt. 30.01.23	180	1,86,44,472	1,86,44,472
		2708/RS dt. 31.08.23	182	2,30,90,661	2,30,90,661
		2854/RS dt. 20.05.22	150	2,23,78,104	2,12,77,011
2	Harishchandrapur Pally Unnayan Samity	445/RS dt. 02.02.23	365	1,98,37,356	1,98,37,356
		354/RS dt. 02.02.24	182	1,22,99,161	0
		4690/RS dt. 17.08.22	365	1,90,69,117	1,90,69,117
		2700/RS dt. 30.08.23	182	1,05,61,623	1,05,61,623
		715/RS dt. 01.03.24	306	1,62,33,286	0
3	Kultikari Mother Teresa Social Welfare Society	4730/RS dt. 19.08.22	365	4,30,46,156	4,30,46,156
		2701/RS. dt. 31.08.23	182	2,33,97,187	2,33,97,187
		737/RS dt. 04.03.24	306	3,64,96,499	0
		4738/RS dt. 22.08.22	365	2,71,44,217	2,71,44,217
		3110/RS dt. 10.10.23	180	1,69,73,419	1,69,73,419
		795/RS dt. 11.03.24	245	2,13,67,469	0
4	Rangalibazna Unemplyoed Youth Welfare Society	4688/RS dt. 17.08.22	365	1,05,70,995	1,05,70,995
		3114/RS dt. 10.10.23	180	1,02,15,239	51,07,618
		832/RS dt. 13.03.24	245	1,29,91,880	0
5	Karnajora Agnibina Seva Samity	2855/RS dt. 20.05.22	150	2,21,62,326	2,21,62,326
		487/RS dt. 07.02.23	210	2,06,33,443	2,06,33,443
		3074/RS dt.06.10.23	180	2,11,87,987	2,11,87,987
		794/RS dt.11.03.24	269	3,14,88,512	0
		4724/RS. dt. 18.08.22	365	1,74,96,111	1,67,96,266
		3539/RS dt.28.11.23	183	96,09,203	48,04,602
6	Chakvigu Vidyasagar Social welfare Soiety	4722/RS dt. 18.08.22	365	1,67,03,702	1,67,03,702
		2747/RS dt. 05.09.23	182	90,40,310	90,40,310
		735/RS dt. 04.03.24	306	1,41,49,238	0
		4723/RS dt. 18.08.22	365	3,15,03,395	3,15,03,395
		2748/RS dt.05.09.23	182	1,72,98,083	1,72,98,083
		736/RS dt.04.03.24	306	2,67,68,291	0
7	Tubgram Grammyak Unnayan Samiti	4736/RS dt. 22.08.22	365	4,79,18,006	4,79,18,006
		2683/RS dt.29.08.23	182	2,62,36,214	2,62,36,214
		714/RS dt.01.03.24	306	4,06,90,742	0
		5772/RS dt.09.11.22	365	4,54,73,003	4,54,73,003
		3540/RS dt. 28.11.23	183	2,50,41,185	2,50,41,185
		831/RS dt.13.03.24	245	3,64,61,157	0

Sl. No.	Name of ISA	Work order Number	Contract period (Day)	Tendered Amount (₹)	Payment made till 23.07.2024 (₹)
8	Chadnichakhat Association for Rural Social & Health Advancement	4737/RS dt. 22.08.22	365	4,88,56,532	1,22,14,133
9	IMAGIN	5773/RS dt. 09.11.22	365	4,97,97,030	4,97,97,030
		3371/RS dt.08.11.23	182	3,06,65,584	1,53,32,792
		830/RS dt.13.03.24	237	3,90,45,907	0
		4731/RS dt. 19.08.22	365	2,71,87,192	2,71,87,192
		2682/RS dt. 29.08.23	182	2,13,42,441	2,13,42,441
		711/RS dt. 01.03.24	306	3,32,27,552	0
		4729/RS dt. 19.08.22	365	3,94,78,092	3,94,78,092
		2681/RS dt. 29.08.23	182	2,17,78,110	2,17,78,110
		713/RS dt. 01.03.24	306	3,36,00,142	0
		446/RS dt. 02.02.23	212	2,51,88,436	2,51,88,436
		2702/RS dt. 31.08.23	182	2,59,76,831	2,59,76,831
10	Khagrabari Rural Energy Development Association	4686/RS dt. 17.08.22	365	1,32,84,256	1,32,84,256
		2762/RS dt. 07.09.23	182	73,57,199	73,57,199
		780/RS dt. 07.03.24	300	1,13,08,571	0
11	Dakshin Rangalibazna	4687/RS dt. 17.08.22	365	1,74,40,136	1,74,26,158
		2698/RS dt. 30.08.23	182	1,00,75,803	1,00,75,803
		779/RS dt. 07.03.24	300	2,17,14,190	0
12	Phansidewa Social & Welfare Society	4689/RS dt. 17.08.22	365	85,06,921	85,06,921
		3288/RS dt. 31.10.23	182	44,91,817	22,45,909
13	Limra Social Welfar Society	4728/RS dt. 19.08.22	365	3,87,81,566	3,87,81,566
		2684/RS dt. 29.08.23	182	2,15,95,397	2,15,95,397
		733/RS dt. 04.03.24	306	3,29,67,227	0
14	Uttar Dinajpur Ankur Gram Unnayan Society	5774/RS dt. 09.11.22	365	1,72,07,202	1,71,60,157
		3372/RS dt. 08.11.23	182	92,57,284	46,28,642
		829/RS dt.13.03.24	237	1,18,91,575	0
Total				**1,44,48,45,214**	**94,15,19,891**

(Source: Resources Division, PHED)

Appendix-1.6

(Refer to Paragraph 1.11.7)

Details of excess expenditure incurred on execution of Water Supply Arrangement for Anganwadi Centres (AWCs) situated outside the command areas of existing PWSS

Sl. No.	Name of G.P.	Agreement No.	Work Order No.	Name of Agency	No. of AWCs	Tendered Cost (₹)	Expenditure as per final bill/last RA bill (₹)
1	Rungamuttee	527/2021-22	245/JD dt. 27.01.22	B.M Construction	35	95,01,801	94,70,638
2	Tesimla	654/2021-22	736/JD dt.17.03.22	Prasenjit Basak	23	62,09,681	61,43,784
3	Odlabari	714/2021-22	129/JD dt.14.01.22	M/s R.N Traders	35	94,96,097	91,12,061
Total					**93**		**2,47,26,483**
Actual expenditure incurred for 93 AWCs :₹2,47,26,483 **As per DPR, estimated expenditure for 93 AWCs: ₹79,495 x 93 = ₹73,93,035** **Additional expenditure for 93 AWCs: ₹2,47,26,483-₹73,93,035 = ₹1,73,33,448=say ₹1.73 crore**							

(Source: Jalpaiguri Division, PHED)

Appendix-1.7
(Refer to Paragraph 1.11.8)
Inadmissible Expenditure

Sl. No.	District	Name of Implementing Division	Inadmissible Amount (₹ in crore)
1	Bankura	Bankura Division, PHE Dte	1.90
2	Jalpaiguri	Jalpaiguri Division, PHE Dte	1.32
3	Murshidabad	Berhampore Division -I, PHE Dte	0.42
4		Murshidabad Division, PHE Dte	0.48
5	Purba Bardhaman	Burdwan Division, PHE Dte	0.17
6	Purulia	Purulia Division, PHE Dte	2.12
Total			**6.41**

(Source: Implementing Divisions)

Appendix-1.8

(Refer to : Paragraph 1.11.9)

Wasteful expenditure due to non-utilisation of FTKs in time

Name of the Working Division	Phase	No. of packs procured/ supplied	No. of tests to be conducted	No. of tests actually done	No. of tests not done	Date of Expiry of FTK	No. of packs of which date was expired	Rate (₹)	Wasteful expenditure (₹)
A	*B*	*C*	*D (= 50 * C)*	*E*	*F*	*G*	*H=(F/50)*	*I*	*J=(H * I)*
Jalpaiguri	I	290	14,500	3,044	11,456	Nov-22	229	1,700.00	3,89,300.00
	II	678	33,900	8,411	25,489	Aug-23	509	1,700.00	8,65,300.00
Bankura	I	730	36,500	20,238	16,262	Nov-22	325	1,700.00	5,52,500.00
	II	1,539	76,950	27,904	49,046	Nov-23	980	1,700.00	16,66,000.00
Purba Medinipur	I	860	43,000	30,298	12,707	Nov-22	254	1,700.00	4,31,800.00
	II	2,047	1,02,350	83,294	19,056	Nov-23	381	1,700.00	6,47,700.00
Purba Bardhaman	I	690	34,500	12,638	21,862	Nov-22	437	1,700.00	7,42,900.00
	II	2,253	1,12,650	57,257	55,393	Nov-23	1,107	1,700.00	18,81,900.00
Purulia	I	425	21,250	36	21,214	Nov-22	424	1,700.00	7,20,800.00
	II	941	47,050	9,414	37,636	Nov-23	752	1,700.00	12,78,400.00
Murshidabad	I	1,020	51,000	16,008	34,992	Mar-23	699	1,700.00	11,88,300.00
	II	3,647	1,82,350	60,281	1,22,069	Nov-23	2,441	1,700.00	41,49,700.00
	Total	**15,120**					**8,538**		**1,45,14,600.00**

(Source: Resources Division and Working Divisions of PHED)

Appendix-1.9

(Refer to Paragraph 1.13.3)

Details of equipment available in two State Laboratories

Sl. No.	Name of equipment required at State Laboratories	Availability at Dakshin Roypur Water Treatment Plant State Referral Laboratory	Availability at Kalyani State Referral Laboratory
1	pH meter (both, lab based and potable type)	Available	Available
2	TDS/Conductivity meter (both, lab based and potable type)	Available	Available
3	Nephelometer (Turbidimeter)	Available	Available
4	Digital balance	Available	Available
5	UV-Visible Spectrophotometer	Available	Available
6	Refrigerator	Available	Available
7	Water still	Available	Available
8	Voltage stabilizer/ Inverters (3 nos.)	Available	Available
9	Hot plate (1 no.)	Available	Available
10	Heating mantle	Available	**Not available**
11	Water bath	Available	Available
12	Hot air oven (2 nos.)	Available	Available
13	Bacteriological Incubator (2 nos.)	Available	Available
14	Autoclave (2 nos.)	Available	Available
15	Magnetic stirrer (2 nos.)	Available	**Not available**
16	Vacuum pump	Available	Available
17.	Flame Photometer	**Not available**	**Not available**
18	Automatic Absorption Spectro-photometer (AAS) with electrode lamps	Available	Available
19	Inductively coupled plasma-optical emission spectrometry (ICP-OES)	Available	Available
20	UV Laminar Air Flow Chamber for Bacteriological analysis	Available	Available
21	Millipore Filtration assembly with a Vacuum pump	Available	Available
22	Plate count and Colony Counter	Available	Available
23	Arsenic testing instrumentation (portable type)	**Not available**	Available
24	Hydride generator with all accessories	Available	Available
25	DO meter	Available	**Not available**
26	Cool Box With icepacks	Available	Available
27	Specific ion meter along with Electrodes (For Fluoride and Nitrate etc.)	Available	**Not available**
28	Fume coup board	Available	Available
29	GC-MS/HPLC	**Not available**	Available
30	Auto Burette & Auto pipette	**Not available**	**Not available**
31	Uranium Analyzer	**Not available**	**Not available**

Sl. No.	Name of equipment required at State Laboratories	Availability at Dakshin Roypur Water Treatment Plant State Referral Laboratory	Availability at Kalyani State Referral Laboratory
32	Thermometers	Available	Available
33	Single stage distillation	Available	Available
34	Double distillation Apparatus	Available	Available
35	Argon, Nitrogen & Oxygen Gas Cylinders (to be used with AAS/ Advanced Spectrophotometer)	Available	Available
36	Kjeldahl distillation apparatus	**Not available**	**Not available**
37	Pressure Pump	**Not available**	**Not available**
38	Membrane filtration	Available	Available
39	PCR Machine	**Not available**	**Not available**
40	Deep Freezer (-20^{o}C)	Available	**Not available**
41	Micropipette	Available	Available
42	Centrifuge	Available	**Not available**
43	Reflux Apparatus/COD Digester	Available	**Not available**

(Source: Information supplied by the PHED)

Appendix-1.10

(Refer to Paragraph 1.13.3)

Non-availability/Shortage of equipments in test checked six District Laboratories

Sl. No.	Equipment required at District Laboratories	Number of laboratories having required equipment	Number of laboratories not having required equipment
1	pH meter (both, lab based and potable type)	5	1
2	TDS/Conductivity meter (both, lab based and potable type)	5	1
3	Nephelometer (Turbidimeter)	5	1
4	Digital balance	5	1
5	UV-Visible Spectrophotometer	5	1
6	Refrigerator	5	1
7	Water still	1	5
8	2 Voltage stabilizer/Inverters	3	3
9	1 Hot plate	5	1
10	Heating mantle	1	5
11	Water bath	5	1
12	2 Hot air ovens	5	1
13	2 Bacteriological Incubator	5	1
14	1 Autoclave	5	1
15	1 Magnetic stirrer	5	1
16	Vacuum pump	5	1
17	UV Laminar Air Flow Chamber for Bacteriological analysis	5	1
18	Plate count and Colony Counter	Nil	6
19	Cool Box With icepacks	5	1
20	Specific ion meter along with Electrodes (for Fluoride and Nitrate etc.)	2	4
21	Auto Burette & Auto pipette	2	4
22	Thermometers	5	1
23	Single stage distillation	3	3
24	Double distillation Apparatus	5	1
25	Centrifuge	Nil	6
26	Microscope	Nil	6
27	Flame Protector	Nil	6
28	Fume Cup Board	1	5
29	Argon, Nitrogen & Oxygen gas cylinders	1	5
30	Kjeldahl distillation apparatus	Nil	6
31	Pressure pump	3	3
32	Membrane filtration	5	1

(Source: Information supplied by the PHED)

Appendix-1.11

(Refer to Paragraph 1.13.3)

Details of equipment in test checked 80 Sub-district laboratories

Sl. No.	Equipment required	Number of laboratories having required equipment	Number of laboratories not having required equipment
1	pH meter (both, lab based and potable type)	80	Nil
2	TDS/conductivity meter (both, lab based and potable type)	80	Nil
3	Nephelometer (turbidimeter)	80	Nil
4	Digital balance	80	Nil
5	UV - Visible Spectrophotometer	79	1
6	Refrigerator	80	Nil
7	Water still	14	66
8	2 Voltage stabilizer / Inverters	74	6
9	1 Hot plate	76	4
10	Heating mantle	32	48
11	Water Bath	79	1
12	2 Hot air ovens	80	Nil
13	2 Bacteriological Incubator	79	1
14	1 Autoclave	80	Nil
15	1 Magnetic stirrer	77	3
16	Vacuum pump	80	Nil
17	UV laminar Air flow chamber for bacteriological analysis	80	Nil
18	Plate count and colony counter	9	71
19	Cool box with icepacks	74	6
20	Specific ion meter along with electrodes (for Fluoride and Nitrate etc.)	25	55
21	Auto Burette & Auto pipette	27	53
22	Thermometers	79	1
23	Single stage distillation Apparatus	77	3
24	Double distillation Apparatus	20	60
25	Centrifuge	1	79

(Source: Information supplied by the PHED)

Appendix-1.12
(Refer to Paragraph 1.13.9)
List of site visited pump houses

Sl. No.	District	Block	Site / Pump House
1	Jalpaiguri	Matiali	Yongttong Tea Garden TW No. I at village Yongttong Tea Garden at Basaline
2	Jalpaiguri	Matiali	Yongttong Tea Garden TW No. II at village Yongttong Tea Garden at Gopila Line
3	Jalpaiguri	Matiali	Juranti Tea Garden Pump House No. I near Primary School at Juranti TG
4	Jalpaiguri	Matiali	Juranti Tea Garden Pump House No. II at Naowra under Juranti TG
5	Jalpaiguri	Matiali	Chalsa (Rejuvenation) TW No. I (Headworks site) at Chalsa Hospital area
6	Jalpaiguri	Matiali	Chalsa TW II (Rejuvenation) at Mongal Bari bazar
7	Jalpaiguri	Matiali	Chalsa TW III (Rejuvenation) at Padri Kuthi
8	Jalpaiguri	Matiali	Chalsa TW I at Upper Chalsa
9	Jalpaiguri	Matiali	Chalsa TW II at Upper Chalsa
10	Jalpaiguri	Kranti	Lataguri Zone I Tube Well No. I (Head-works site) at Kranti more
11	Jalpaiguri	Kranti	Lataguri Zone I Tube Well No. II
12	Jalpaiguri	Kranti	Lataguri Zone I Tube Well No. III
13	Jalpaiguri	Kranti	Lataguri Zone I Tube Well No. IV
14	Jalpaiguri	Kranti	Jogesh Chandra Tea Garden TW No. I (Head-works Site)
15	Jalpaiguri	Kranti	Jogesh Chandra Tea Garden TW No. II at Verma Line
16	Bankura	Simlapal	Parsola Pump House Site at Village Kashidanga GP Parsola
17	Bankura	Simlapal	Lakshmisagar Headworks Site Pump House site at Malumghat Village Korkhi GP Lakshmisagar
18	Bankura	Bishnupur	Chakuparsole Zone B pump house No. 1
19	Bankura	Bishnupur	CWR Pump House site at village Bhatra
20	Bankura	Bishnupur	Chuamosina Zone B Pump House No. 1

(Source: Joint site visit)

Appendix-2.1

(Refer to Paragraph 2.8.1)

Norms for testing the competence to drive a vehicle

The test of competence of a person is taken to satisfy the testing authority that the person is able to

(a) move away safely and smoothly straight ahead at an angle, while at the same time engaging all gears until the top gear is reached.

(b) to change to the lower gears quickly from the top gear when the traffic conditions warrant such change.

(c) change quickly to lower gears when driving downhill.

(d) stop and re-start the vehicle on a steep upward incline making proper use of the handbrake or of the throttle and the footbrake without any rolling back, turn right and left corners correctly and make proper use of the rear-view mirror before signalling;

(e) overtake, allow to be overtaken, meet or cover the path of other vehicles safely and take an appropriate course of the road with proper caution giving appropriate signals.

(f) give appropriate traffic signals at the appropriate time, in clear and unmistakable manner by hand or by electrical indicators fitted to the vehicle.

(g) stop the vehicle in an emergency or otherwise, and in the latter case, bring it to rest at an appropriate course on the road safely, giving appropriate signals.

(h) take correct and prompt action on the signals given by traffic signs, traffic lights, traffic controllers, policemen and take appropriate action on signs given by other road users.

(i) regulate speed to suit varying road and traffic conditions.

(j) use proper side when driving straight, turning right, turning left and at junction of the road.

Appendix-2.2
(Refer to Paragraph 2.9.2)
Non-realisation of re-assignment of registration fees

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
1	PVD, Kolkata	2019-24	456	3.68
2	ARTO, Kasba	2019-24	466	3.51
3	ARTO, Salt Lake	2019-24	378	2.93
4	ARTO, Behala	2019-24	315	2.37
5	RTO, Howrah	2019-24	187	1.32
6	ARTO, Uluberia	2019-24	14	0.09
7	RTO, Hooghly	2019-24	176	1.37
8	ARTO, Srirampur	2019-24	77	0.56
9	ARTO, Arambagh	2019-24	7	0.05
10	ARTO, Alipore	2019-24	239	1.84
11	ARTO, Bashirhat	2019-24	8	0.05
12	ARTO, Barrackpore	2019-24	276	2.06
13	RTO, Barasat	2019-24	99	1.21
14	ARTO, Bongaon	2019-24	16	0.11
15	RTO, Tamluk	2019-24	83	0.74
16	ARTO, Contai	2019-24	23	0.16
17	ARTO, Haldia	2019-24	112	0.92
18	RTO, Paschim Medinipur	2019-24	142	1.00
19	ARTO, Kharagpur	2019-24	38	0.63
20	RTO, Paschim Burdwan, Asansol	2019-24	391	5.19
21	ARTO, Durgapur	2019-24	404	4.47
22	RTO, Purba Burdwan	2019-24	128	1.06
23	ARTO, Kalna	2019-24	7	0.05
24	ARTO, Rampurhat	2019-24	9	0.07
25	ARTO, Bolpur	2019-24	27	0.20
26	ARTO, Jhargram	2019-24	17	0.12
27	ARTO, Ghatal	2019-24	69	1.23
28	RTO, Nadia	2019-24	121	0.82
29	ARTO, Tehatta	2019-24	7	0.05
30	RTO, Birbhum	2019-24	85	0.98
31	RTO, Purulia	2019-24	24	0.22
32	RTO, Murshidabad	2019-24	49	0.34
33	RTO, Uttar Dinajpur	2019-24	17	0.29
34	RTO, Dakshin Dinajpur	2019-24	14	0.09
35	RTO, Coochbehar	2019-24	55	0.36
36	RTO, Malda	2019-24	18	0.25
37	RTO, Bankura	2019-24	96	0.71
38	RTO, Alipurduar	2019-24	9	0.05
39	RTO, Jalpaiguri	2019-24	12	0.09
40	ARTO, Siliguri	2019-24	11	0.07
41	RTO, Darjeeling	2019-24	10	0.18

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
42	RTO, Kalimpong	2019-24	29	0.52
43	ARTO, Raghunathpur	2019-24	35	0.45
44	ARTO, Chanchal	2019-24	3	0.03
45	ARTO, Bishnupur	2019-24	21	0.14
46	ARTO, Kalyani	2019-24	76	0.54
47	ARTO, Islampur	2019-24	1	0.01
48	ARTO, Jangipur	2019-24	3	0.02
49	ARTO, Baruipur	2019-24	79	0.58
50	ARTO, Diamond Harbour	2019-24	33	0.22
Total			**4,972**	**44.00**

Appendix-2.3

(Refer to Paragraph 2.9.3)

No. of Permit registers selected for scrutiny

Sl. No.	Name of the office	Type of permit	Total number of registers furnished	Total number of registers selected for scrutiny
1	STA, WB, Kolkata	Inter-region Stage carriage	10	3
		Inter-state stage carriage permit	1	1
2	RTO, Purulia	Stage carriage Permit	5	2
3	PVD, Kolkata	Stage carriage permit (Bus)	137	7
		Stage carriage permit (Mini Bus)	85	5
4	RTO, Murshidabad	Stage carriage permit	12	2
		Contract carriage permit	7	1
		Auto-rickshaw permit	3	1
5	RTO, Alipurduar	Stage carriage permit	3	1
		Contract carriage permit including Auto-rickshaw permit	14	3
		Total	**277**	**26**

Appendix-2.4

(Refer to Paragraph 2.9.3)

Non-realisation of permit fees (those vehicles whose permit data are not yet updated in Vahan-4)

Sl. No.	Name of the office	Type of permit	Total number of Permits found in registers	Total number of cases of non-realisation of permit fees	Total amount of non-realisation of permit fees (₹ in lakh)
1	STA, WB, Kolkata	Inter-region Stage carriage permit	505	113	34.15
		Inter-state stage carriage permit	103	3	0.89
2	RTO, Purulia	Stage carriage Permit	289	46	9.92
3	PVD, Kolkata	Stage carriage permit (Bus)	778	89	25.94
		Stage carriage permit (Mini Bus)	163	12	0.32
4	RTO, Murshidabad	Stage carriage permit	163	9	2.86
		Auto-rickshaw permit	298	83	6.81
		Contract carriage permit	103	17	4.58
5	RTO, Alipurduar	Contract carriage permit	554	67	14.40
		Auto-rickshaw permit		7	1.37
	Total		**2,956**	**446**	**101.24**

Appendix-2.5

(Refer to Paragraph 2.9.3)

Non-realisation of permit fees (those vehicles whose permit data are updated in Vahan-4)

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of permit application fees (₹ in lakh)	Non-realisation of permit fees (₹ in lakh)	Non-realisation of late fees (₹ in lakh)	Non-realisation of total fee and late fees (₹ in lakh)
			A	B	C	D	E=(B+C+D)
1	PVD, Kolkata	2019-24	2,277	11.39	193.94	348.67	554.00
2	ARTO, Kasba	2019-24	690	3.45	64.89	108.75	177.09
3	ARTO, Salt Lake	2019-24	748	3.74	68.28	103.84	175.86
4	ARTO, Behala	2019-24	558	2.79	49.54	82.10	134.43
5	RTO, Howrah	2019-24	881	4.41	65.15	111.27	180.83
6	ARTO, Uluberia	2019-24	21	0.11	1.07	3.04	4.22
7	RTO, Hooghly	2019-24	447	2.24	21.08	61.82	85.14
8	ARTO, Srirampur	2019-24	143	0.72	10.90	13.47	25.09
9	ARTO, Arambagh	2019-24	23	0.12	1.31	1.40	2.83
10	ARTO, Alipore	2019-24	1,601	8.01	93.98	247.16	349.15
11	ARTO, Bashirhat	2019-24	17	0.09	0.84	0.95	1.88
12	ARTO, Barrackpore	2019-24	797	3.99	61.64	117.67	183.30
13	RTO, Barasat	2019-24	1,091	5.46	86.42	123.39	215.27
14	ARTO, Bongaon	2019-24	21	0.11	1.06	2.11	3.28
15	RTO, Tamluk	2019-24	217	1.09	13.36	25.04	39.49
16	ARTO, Contai	2019-24	96	0.48	5.24	8.67	14.39
17	ARTO, Haldia	2019-24	6	0.03	0.29	0.19	0.51
18	RTO, Paschim Medinipur	2019-24	367	1.84	17.92	40.75	60.51
19	ARTO, Kharagpur	2019-24	58	0.29	2.93	1.97	5.19
20	RTO, Paschim Burdwan, Asansol	2019-24	232	1.16	11.44	21.17	33.77
21	ARTO, Durgapur	2019-24	126	0.63	7.58	13.25	21.46
22	RTO, Purba Burdwan	2019-24	302	1.51	17.06	32.69	51.26
23	ARTO, Kalna	2019-24	18	0.09	1.00	1.02	2.11
24	ARTO, Rampurhat	2019-24	62	0.31	3.14	3.82	7.27
25	ARTO, Bolpur	2019-24	8	0.04	0.50	1.06	1.60
26	ARTO, Jhargram	2019-24	20	0.10	0.88	1.08	2.06
27	ARTO, Ghatal	2019-24	31	0.16	1.59	1.75	3.50
28	RTO, Nadia	2019-24	245	1.23	8.76	25.15	35.14
29	RTO, Birbhum	2019-24	167	0.84	8.63	13.44	22.91
30	RTO, Purulia	2019-24	32	0.16	1.50	2.92	4.58
31	RTO, Murshidabad	2019-24	245	1.23	11.62	21.86	34.71
32	RTO, Uttar Dinajpur	2019-24	195	0.98	9.25	22.08	32.31
33	RTO, Dakshin Dinajpur	2019-24	141	0.71	3.90	20.27	24.88
34	RTO, Coochbehar	2019-24	184	0.92	3.69	13.44	18.05

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of permit application fees (₹ in lakh)	Non-realisation of permit fees (₹ in lakh)	Non-realisation of late fees (₹ in lakh)	Non-realisation of total fee and late fees (₹ in lakh)
			A	B	C	D	E=(B+C+D)
35	RTO, Malda	2019-24	280	1.40	12.46	36.26	50.12
36	RTO, Bankura	2019-24	102	0.51	5.26	8.21	13.98
37	RTO, Alipurduar	2019-24	95	0.48	1.79	17.75	20.02
38	RTO, Jalpaiguri	2019-24	79	0.40	2.59	9.86	12.85
39	ARTO, Siliguri	2019-24	277	1.39	11.38	28.22	40.99
40	ARTO, Katwa	2019-24	19	0.10	1.00	0.89	1.99
41	RTO, Darjeeling	2019-24	124	0.62	5.67	12.30	18.59
42	RTO, Kalimpong	2019-24	255	1.28	13.48	16.68	31.44
43	ARTO, Raghunathpur	2019-24	18	0.09	0.98	1.25	2.32
44	ARTO, Chanchal	2019-24	55	0.28	2.45	3.26	5.99
45	ARTO, Mathabhanga	2019-24	61	0.31	2.95	2.94	6.20
46	ARTO, Bishnupur	2019-24	5	0.03	0.28	0.06	0.37
47	ARTO, Kalyani	2019-24	59	0.30	3.35	8.54	12.19
48	ARTO, Islampur	2019-24	29	0.15	1.08	2.14	3.37
49	ARTO, Jangipur	2019-24	10	0.05	0.55	1.76	2.36
50	ARTO, Baruipur	2019-24	361	1.81	10.43	25.45	37.69
51	ARTO, Diamond Harbour	2019-24	75	0.38	3.06	3.53	6.97
Total			**13,971**	**70.01**	**929.14**	**1,776.36**	**2,775.51**

Appendix-2.6

(Refer to Paragraph 2.9.4)

Plying of vehicles without permit

Sl. No.	Registering Authority	Period of Audit	No of Vehicles	Non realisation of permit application fees (₹ in lakh)	Non realisation of permit fees (₹ in lakh)	Non realisation of late fees (₹ in lakh)	Non realisation of permit application fee, permit fees and late fees (₹ in lakh)
			A	B	C	D	E=(B+C+D)
1	RTO, Alipurduar	2019-24	68	0.34	0.92	7.19	8.45
2	ARTO, Barrackpore	2019-24	52	0.26	1.30	4.69	6.25
3	ARTO, Kalna	2019-24	25	0.13	0.33	2.73	3.19
4	RTO, Murshidabad	2019-24	93	0.47	1.41	11.24	13.12
5	RTO, Purulia	2019-24	56	0.28	1.40	6.11	7.79
6	PVD, Kolkata	2019-24	573	2.87	6.78	44.47	54.12
Total			**867**	**4.35**	**12.14**	**76.43**	**92.92**

Appendix-2.7

(Refer to Paragraph 2.9.5)

Non-realisation of authorization fees from the holders of national permit

Sl. No.	Registering Authority	Period of Audit	No of vehicles	Amount (₹ in lakh)
1	PVD, Kolkata	2019-24	59	1.29
2	ARTO, Kasba	2019-24	12	0.33
3	ARTO, Salt Lake	2019-24	39	0.76
4	ARTO, Behala	2019-24	25	0.46
5	RTO, Howrah	2019-24	4,458	116.78
6	ARTO, Uluberia	2019-24	12	0.20
7	RTO, Hooghly	2019-24	103	2.17
8	ARTO, Srirampur	2019-24	71	1.27
9	ARTO, Arambagh	2019-24	31	0.55
10	ARTO, Alipore	2019-24	483	11.05
11	ARTO, Bashirhat	2019-24	40	0.97
12	ARTO, Barrackpore	2019-24	552	10.61
13	RTO, Barasat	2019-24	1,053	16.12
14	ARTO, Bongaon	2019-24	42	0.64
15	RTO, Tamluk	2019-24	200	3.73
16	ARTO, Contai	2019-24	126	2.74
17	ARTO, Haldia	2019-24	27	0.48
18	RTO, Paschim Medinipur	2019-24	298	4.91
19	ARTO, Kharagpur	2019-24	17	0.40
20	RTO, Paschim Burdwan, Asansol	2019-24	438	7.28
21	ARTO, Durgapur	2019-24	348	6.22
22	RTO, Purba Burdwan	2019-24	357	7.05
23	ARTO, Kalna	2019-24	23	0.45
24	ARTO, Rampurhat	2019-24	59	1.41
25	ARTO, Bolpur	2019-24	5	0.18
26	ARTO, Jhargram	2019-24	18	0.21
27	ARTO, Ghatal	2019-24	14	0.31
28	RTO, Nadia	2019-24	140	2.33
29	RTO, Birbhum	2019-24	356	6.80
30	RTO, Purulia	2019-24	95	1.43
31	RTO, Murshidabad	2019-24	308	5.04
32	RTO, Uttar Dinajpur	2019-24	707	11.83
33	RTO, Dakshin Dinajpur	2019-24	80	1.50
34	RTO, Coochbehar	2019-24	11	0.14
35	RTO, Malda	2019-24	1,060	17.98
36	RTO, Bankura	2019-24	39	0.63
37	RTO, Alipurduar	2019-24	16	0.21
38	RTO, Jalpaiguri	2019-24	18	0.28
39	ARTO, Siliguri	2019-24	207	4.14
40	ARTO, Katwa	2019-24	56	0.99
41	RTO, Darjeeling	2019-24	149	2.99

Sl. No.	Registering Authority	Period of Audit	No of vehicles	Amount (₹ in lakh)
42	RTO, Kalimpong	2019-24	386	8.87
43	ARTO, Raghunathpur	2019-24	14	0.24
44	ARTO, Chanchal	2019-24	198	3.77
45	ARTO, Mathabhanga	2019-24	50	1.18
46	ARTO, Bishnupur	2019-24	14	0.14
47	ARTO, Kalyani	2019-24	39	0.78
48	ARTO, Islampur	2019-24	158	2.55
49	ARTO, Jangipur	2019-24	19	0.28
50	ARTO, Baruipur	2019-24	5	0.08
51	ARTO, Diamond Harbour	2019-24	20	0.60
Total			**13,055**	**273.35**

Appendix-2.8
(Refer to Paragraph 2.9.6)
Non-realisation of fitness fees and fines

Sl. No.	Registering Authority	Period of Audit	No. of 2 wheelers	3 Wheelers/ LGV/LPV	MGV/ MPV/ HGV/ HMV/ HPV	Total No. of vehicles	Non-realisation of fitness fees (₹ in crore)	Non-realisation of Addl. fees/fine (₹ in crore)	Total non-realisation of fitness fees and fine (₹ in crore)
						A	B	C	D=(B+C)
1	PVD, Kolkata	2019-24	20	1,733	158	1,911	0.18	8.35	8.53
2	ARTO, Kasba	2019-24	0	487	79	566	0.05	2.26	2.31
3	ARTO, Salt Lake	2019-24	0	764	57	821	0.08	3.71	3.79
4	ARTO, Behala	2019-24	0	478	32	510	0.05	2.07	2.12
5	RTO, Howrah	2019-24	0	1,863	721	2,584	0.25	10.32	10.57
6	ARTO, Uluberia	2019-24	0	240	14	254	0.02	1.26	1.28
7	RTO, Hooghly	2019-24	0	1,180	200	1,380	0.13	6.14	6.27
8	ARTO, Srirampur	2019-24	0	408	40	448	0.04	1.96	2.00
9	ARTO, Arambagh	2019-24	0	238	17	255	0.02	1.30	1.32
10	ARTO, Alipore	2019-24	0	2,548	589	3,137	0.30	13.02	13.32
11	ARTO, Bashirhat	2019-24	0	60	20	80	0.01	0.16	0.17
12	ARTO, Barrackpore	2019-24	0	1,253	623	1,876	0.19	7.90	8.09
13	RTO, Barasat	2019-24	0	3,005	713	3,718	0.36	15.29	15.65
14	ARTO, Bongaon	2019-24	0	280	47	327	0.03	1.61	1.64
15	RTO, Tamluk	2019-24	0	558	351	909	0.09	3.23	3.32
16	ARTO, Contai	2019-24	0	473	60	533	0.05	2.19	2.24
17	ARTO, Haldia	2019-24	0	11	13	24	0.00	0.05	0.05
18	RTO, Paschim Medinipur	2019-24	0	1,182	370	1,552	0.15	6.76	6.91
19	ARTO, Kharagpur	2019-24	0	259	71	330	0.03	1.58	1.61
20	RTO, Paschim Burdwan, Asansol	2019-24	0	815	355	1,170	0.12	4.19	4.31
21	ARTO, Durgapur	2019-24	0	471	396	867	0.09	3.64	3.73
22	RTO, Purba Burdwan	2019-24	0	2,049	567	2,616	0.25	11.13	11.38
23	ARTO, Kalna	2019-24	0	196	18	214	0.02	1.01	1.03
24	ARTO, Rampurhat	2019-24	0	185	140	325	0.03	1.71	1.74
25	ARTO, Bolpur	2019-24	0	69	7	76	0.01	0.34	0.35

Sl. No.	Registering Authority	Period of Audit	No. of 2 wheelers	3 Wheelers/ LGV/LPV	MGV/ MPV/ HGV/ HMV/ HPV	Total No. of vehicles	Non-realisation of fitness fees (₹ in crore)	Non-realisation of Addl. fees/fine (₹ in crore)	Total non-realisation of fitness fees and fine (₹ in crore)
						A	B	C	D=(B+C)
26	ARTO, Jhargram	2019-24	0	279	17	296	0.03	1.22	1.25
27	ARTO, Ghatal	2019-24	0	109	37	146	0.01	0.58	0.59
28	RTO, Nadia	2019-24	0	891	123	1,014	0.09	4.34	4.43
29	ARTO, Tehatta	2019-24	0	2	0	2	0.00	0.01	0.01
30	RTO, Birbhum	2019-24	0	624	255	879	0.09	3.92	4.01
31	RTO, Purulia	2019-24	0	862	65	927	0.09	4.22	4.31
32	RTO, Murshidabad	2019-24	0	1,182	251	1,433	0.14	5.70	5.84
33	RTO, Uttar Dinajpur	2019-24	0	597	388	985	0.10	4.10	4.20
34	RTO, Dakshin Dinajpur	2019-24	0	618	107	725	0.07	3.12	3.19
35	RTO, Coochbehar	2019-24	0	710	45	755	0.07	3.52	3.59
36	RTO, Malda	2019-24	0	912	290	1,202	0.12	4.96	5.08
37	RTO, Bankura	2019-24	0	654	96	750	0.07	3.15	3.22
38	RTO, Alipurduar	2019-24	0	673	60	733	0.07	3.31	3.38
39	RTO, Jalpaiguri	2019-24	0	614	68	682	0.06	3.03	3.09
40	ARTO, Siliguri	2019-24	0	1,783	541	2,324	0.23	8.93	9.16
41	ARTO, Katwa	2019-24	0	95	18	113	0.01	0.29	0.30
42	RTO, Darjeeling	2019-24	0	247	477	724	0.08	2.28	2.36
43	RTO, Kalimpong	2019-24	0	290	426	716	0.08	1.66	1.74
44	ARTO, Raghunathpur	2019-24	0	108	37	145	0.01	0.64	0.65
45	ARTO, Chanchal	2019-24	0	331	38	369	0.03	1.24	1.27
46	ARTO, Mathabhanga	2019-24	0	154	190	344	0.04	1.09	1.13
47	ARTO, Bishnupur	2019-24	0	36	6	42	0.00	0.19	0.19
48	ARTO, Kalyani	2019-24	0	124	31	155	0.01	0.59	0.60
49	ARTO, Islampur	2019-24	0	240	208	448	0.05	1.27	1.32
50	ARTO, Jangipur	2019-24	0	107	22	129	0.01	0.52	0.53
51	ARTO, Baruipur	2019-24	0	969	48	1,017	0.09	5.03	5.12
52	ARTO, Diamond Harbour	2019-24	0	547	47	594	0.05	2.70	2.75
Total						**44,132**	**4.25**	**182.79**	**187.04**

Appendix-2.9

(Refer to Paragraph 2.9.6)

Short-realisation of fitness fees

Sl. No.	Registering Authority	Period of Audit	No. of cases	Applicable fitness fees {@150% of ₹200/-as application fees plus 150% of fees as applicable for conducting test as per sl. No. 10 of the table under rule 81 of CMVR, 1989 (₹ in lakh)	Fitness fees realised (₹ in lakh)	Short-realisation of fitness fees (₹ in lakh)
			A	B	C	D=B-C
1	PVD, Kolkata	2019-24	20,141	185.41	123.74	61.67
2	ARTO, Kasba	2019-24	4,820	44.26	29.60	14.66
3	ARTO, Salt Lake	2019-24	6,920	64.43	42.99	21.44
4	ARTO, Behala	2019-24	5,376	50.02	33.36	16.66
5	RTO, Howrah	2019-24	15,100	154.31	103.24	51.07
6	ARTO, Uluberia	2019-24	1,492	14.16	9.47	4.69
7	RTO, Hooghly	2019-24	9,123	87.62	58.62	29.00
8	ARTO, Srirampur	2019-24	2,370	22.50	15.01	7.49
9	ARTO, Arambagh	2019-24	1,364	13.16	8.80	4.36
10	ARTO, Alipore	2019-24	24,390	234.89	156.66	78.23
11	ARTO, Bashirhat	2019-24	1,120	11.60	7.74	3.86
12	ARTO, Barrackpore	2019-24	13,314	137.07	91.53	45.54
13	RTO, Barasat	2019-24	31,349	306.84	204.76	102.08
14	ARTO, Bongaon	2019-24	1,688	17.04	11.36	5.68
15	RTO, Tamluk	2019-24	6,430	66.78	44.60	22.18
16	ARTO, Contai	2019-24	4,076	39.22	26.19	13.03
17	ARTO, Haldia	2019-24	331	3.78	2.52	1.26
18	RTO, Paschim Medinipur	2019-24	13,176	132.59	88.44	44.15
19	ARTO, Kharagpur	2019-24	1,600	15.80	10.54	5.26
20	RTO, Paschim Burdwan, Asansol	2019-24	9,106	93.46	62.67	30.79
21	ARTO, Durgapur	2019-24	6,348	64.40	43.09	21.31
22	RTO, Purba Burdwan	2019-24	14,611	147.05	98.25	48.80
23	ARTO, Kalna	2019-24	1,277	12.14	8.10	4.04
24	ARTO, Rampurhat	2019-24	2,070	21.17	14.23	6.94
25	ARTO, Bolpur	2019-24	554	5.28	3.56	1.72
26	ARTO, Jhargram	2019-24	2,082	19.67	13.13	6.54
27	ARTO, Ghatal	2019-24	968	9.62	6.42	3.20
28	RTO, Nadia	2019-24	8,350	80.69	53.85	26.84
29	ARTO, Tehatta	2019-24	42	0.40	0.26	0.14
30	RTO, Birbhum	2019-24	5,130	52.58	35.32	17.26
31	RTO, Purulia	2019-24	4,641	43.72	29.16	14.56
32	RTO, Murshidabad	2019-24	13,353	129.87	86.87	43.00
33	RTO, Uttar Dinajpur	2019-24	7,351	74.93	50.14	24.79

Sl. No.	Registering Authority	Period of Audit	No. of cases	Applicable fitness fees {@150% of ₹200/-as application fees plus 150% of fees as applicable for conducting test as per sl. No. 10 of the table under rule 81 of CMVR, 1989 (₹ in lakh)	Fitness fees realised (₹ in lakh)	Short-realisation of fitness fees (₹ in lakh)
			A	B	C	D=B-C
34	RTO, Dakshin Dinajpur	2019-24	5,448	52.91	35.36	17.55
35	RTO, Coochbehar	2019-24	5,675	52.70	35.31	17.39
36	RTO, Malda	2019-24	10,526	102.95	68.83	34.12
37	RTO, Bankura	2019-24	5,542	53.29	35.80	17.49
38	RTO, Alipurduar	2019-24	4,426	40.83	27.33	13.50
39	RTO, Jalpaiguri	2019-24	4,297	40.23	26.88	13.35
40	ARTO, Siliguri	2019-24	15,980	157.04	105.11	51.93
41	ARTO, Katwa	2019-24	1,116	11.25	7.51	3.74
42	RTO, Darjeeling	2019-24	5,459	55.58	37.17	18.41
43	RTO, Kalimpong	2019-24	8,282	85.47	57.06	28.41
44	ARTO, Raghunathpur	2019-24	1,128	11.09	7.42	3.67
45	ARTO, Chanchal	2019-24	3,017	29.50	19.74	9.76
46	ARTO, Mathabhanga	2019-24	3,328	36.51	24.36	12.15
47	ARTO, Bishnupur	2019-24	244	2.39	1.62	0.77
48	ARTO, Kalyani	2019-24	1,646	15.58	10.40	5.18
49	ARTO, Islampur	2019-24	2,902	28.83	19.25	9.58
50	ARTO, Jangipur	2019-24	1,109	10.37	6.96	3.41
51	ARTO, Baruipur	2019-24	4,367	39.88	26.59	13.29
52	ARTO, Diamond Harbour	2019-24	1,622	15.55	10.38	5.17
Total			**3,26,177**	**3,198.41**	**2,137.30**	**1,061.11**

Appendix-2.10

(Refer to Paragraph 2.9.7)

Issue of Certificate of Fitness to vehicles having invalid Pollution under Control Certificate

Sl. No.	Registering Authority	Period of Audit	No. of vehicles
1	PVD, Kolkata	2019-24	57
2	ARTO, Kasba	2019-24	42
3	ARTO, Salt Lake	2019-24	22
4	ARTO, Behala	2019-24	17
5	RTO, Howrah	2019-24	56
6	ARTO, Uluberia	2019-24	11
7	RTO, Hooghly	2019-24	174
8	ARTO, Srirampur	2019-24	3
9	ARTO, Arambagh	2019-24	6
10	ARTO, Alipore	2019-24	93
11	ARTO, Bashirhat	2019-24	2
12	ARTO, Barrackpore	2019-24	53
13	RTO, Barasat	2019-24	143
14	ARTO, Bongaon	2019-24	11
15	RTO, Tamluk	2019-24	107
16	ARTO, Contai	2019-24	39
17	ARTO, Haldia	2019-24	1
18	RTO, Paschim Medinipur	2019-24	208
19	ARTO, Kharagpur	2019-24	9
20	RTO, Paschim Burdwan, Asansol	2019-24	223
21	ARTO, Durgapur	2019-24	72
22	RTO, Purba Burdwan	2019-24	1,590
23	ARTO, Kalna	2019-24	53
24	ARTO, Rampurhat	2019-24	42
25	ARTO, Bolpur	2019-24	14
26	ARTO, Jhargram	2019-24	4
27	ARTO, Ghatal	2019-24	14
28	RTO, Nadia	2019-24	109
29	RTO, Birbhum	2019-24	418
30	RTO, Purulia	2019-24	59
31	RTO, Murshidabad	2019-24	331
32	RTO, Uttar Dinajpur	2019-24	157
33	RTO, Dakshin Dinajpur	2019-24	54
34	RTO, Coochbehar	2019-24	58
35	RTO, Malda	2019-24	296
36	RTO, Bankura	2019-24	208
37	RTO, Alipurduar	2019-24	50
38	RTO, Jalpaiguri	2019-24	50
39	ARTO, Siliguri	2019-24	123
40	ARTO, Katwa	2019-24	29
41	RTO, Darjeeling	2019-24	49

Sl. No.	Registering Authority	Period of Audit	No. of vehicles
42	RTO, Kalimpong	2019-24	34
43	ARTO, Raghunathpur	2019-24	10
44	ARTO, Chanchal	2019-24	21
45	ARTO, Mathabhanga	2019-24	9
46	ARTO, Bishnupur	2019-24	3
47	ARTO, Kalyani	2019-24	10
48	ARTO, Islampur	2019-24	8
49	ARTO, Jangipur	2019-24	41
50	ARTO, Baruipur	2019-24	31
51	ARTO, Diamond Harbour	2019-24	7
Total			**5,231**

Appendix-2.11

(Refer to Paragraph 2.10.1)

Non-realisation of tax and penalty from dealers and/or manufacturers

Sl. No.	Registering Authority	Period of Audit	No of vehicles	Non-realisation of Tax (₹ in Crore)	Non-realisation of Penalty (₹ in Crore)	Non-realisation of Tax and Penalty (₹ in Crore)
		A	B	C	D	E=(C+D)
1	PVD, Kolkata	2019-24	84,095	1.72	1.72	3.44
2	ARTO, Kasba	2019-24	58,581	1.35	1.34	2.69
3	ARTO, Salt Lake	2019-24	53,424	1.10	1.10	2.20
4	ARTO, Behala	2019-24	28,891	0.61	0.61	1.22
5	RTO, Howrah	2019-24	1,45,617	4.19	4.13	8.32
6	ARTO, Uluberia	2019-24	79,395	1.67	1.67	3.34
7	RTO, Hooghly	2019-24	1,15,198	2.47	2.46	4.93
8	ARTO, Srirampur	2019-24	73,299	1.62	1.62	3.24
9	ARTO, Arambag	2019-24	58,407	1.22	1.21	2.43
10	RTO, Alipore	2019-24	1,51,228	3.74	3.71	7.45
11	ARTO, Basirhat	2019-24	51,909	1.08	1.08	2.16
12	ARTO, Barrackpore	2019-24	1,39,151	3.59	3.56	7.15
13	RTO, Barasat	2019-24	1,64,122	4.07	4.04	8.11
14	ARTO, Bangaon	2019-24	36,968	0.84	0.84	1.68
15	RTO, Tamluk	2019-24	88,968	2.53	2.50	5.03
16	ARTO, Contai	2019-24	1,01,058	2.26	2.25	4.51
17	ARTO, Haldia	2019-24	34,416	0.77	0.77	1.54
18	RTO, Paschim Midnapore	2019-24	1,68,724	3.94	3.93	7.87
19	ARTO, Kharagpur	2019-24	31,549	0.64	0.64	1.28
20	RTO, Paschim Burdwan	2019-24	97,292	2.32	2.30	4.62
21	ARTO, Durgapur	2019-24	90,725	2.21	2.20	4.41
22	RTO, Purba Burdwan	2019-24	1,17,540	2.91	2.89	5.80
23	ARTO, Kalna	2019-24	39,110	0.83	0.83	1.66
24	ARTO, Rampurhat	2019-24	55,213	1.44	1.41	2.85
25	ARTO, Bolpur	2019-24	30,947	0.63	0.63	1.26
26	RTO, Jhargram	2019-24	48,102	1.06	1.06	2.12
27	ARTO, Ghatal	2019-24	50,102	1.06	1.06	2.12
28	RTO, Nadia	2019-24	1,79,444	3.88	3.87	7.75
29	ARTO, Tehatta	2019-24	6,483	0.13	0.13	0.26
30	RTO, Birbhum	2019-24	6,64,62	1.62	1.60	3.22
31	RTO, Purulia	2019-24	57,839	1.19	1.19	2.38
32	RTO, Murshidabad	2019-24	2,35,092	5.34	5.30	10.64
33	RTO, Uttar Dinajpur	2019-24	74,404	1.79	1.77	3.56
34	RTO, Dakshin Dinajpur	2019-24	52,866	1.14	1.14	2.28
35	RTO, Coochbehar	2019-24	84,285	1.71	1.71	3.42
36	RTO, Malda	2019-24	1,06,109	2.41	2.40	4.81
37	RTO, Bankura	2019-24	1,07,018	2.24	2.23	4.47

Sl. No.	Registering Authority	Period of Audit	No of vehicles	Non-realisation of Tax (₹ in Crore)	Non-realisation of Penalty (₹ in Crore)	Non-realisation of Tax and Penalty (₹ in Crore)
		A	B	C	D	E=(C+D)
38	RTO, Alipurduar	2019-24	56,055	1.12	1.12	2.24
39	RTO, Jalpaiguri	2019-24	82,076	1.69	1.69	3.38
40	ARTO, Siliguri	2019-24	1,42,120	3.12	3.11	6.23
41	ARTO, Katwa	2019-24	32,685	0.71	0.70	1.41
42	RTO, Darjeeling	2019-24	5,125	0.11	0.11	0.22
43	RTO, Kalimpong	2019-24	16,390	0.43	0.43	0.86
44	ARTO,Raghunathpur	2019-24	29,995	0.63	0.63	1.26
45	ARTO, Chanchal	2019-24	58,009	1.25	1.24	2.49
46	ARTO, Mathabhanga	2019-24	35,626	0.73	0.73	1.46
47	ARTO, Bishnupur	2019-24	49,893	1.01	1.01	2.02
48	ARTO, Kalyani	2019-24	41,272	0.90	0.90	1.80
49	ARTO, Islampur	2019-24	45,598	0.94	0.94	1.88
50	ARTO, Jangipur	2019-24	77,304	1.56	1.56	3.12
51	ARTO, Baruipur	2019-24	1,00,797	2.08	2.07	4.15
52	ARTO, Diamond Harbour	2019-24	72,922	1.57	1.56	3.13
Total			**40,09,900**	**91.17**	**90.70**	**181.87**

Appendix-2.12
(Refer to Paragraph 2.10.1)
Short-realisation of penalties on dealer tax

Sl. No.	Registering Authority	Period of Audit	No of vehicles	Applicable penalty on dealer tax (₹ in lakh)	Realised penalty on dealer tax (₹ in lakh)	Short-realisation of penalty on dealer tax (₹ in lakh)
		A	B	C	D	E=(C-D)
1	PVD, Kolkata	2019-24	55	0.12	0.03	0.09
2	ARTO, Kasba	2019-24	27	0.08	0.02	0.06
3	ARTO, Salt Lake	2019-24	42	0.08	0.02	0.06
4	ARTO, Behala	2019-24	27	0.09	0.02	0.07
5	RTO, Howrah	2019-24	53	0.14	0.04	0.10
6	ARTO, Uluberia	2019-24	74	0.22	0.05	0.17
7	RTO, Hooghly	2019-24	353	1.31	0.29	1.02
8	ARTO, Srirampur	2019-24	79	0.30	0.06	0.24
9	ARTO, Arambagh	2019-24	257	1.25	0.28	0.97
10	ARTO, Alipore	2019-24	34	0.16	0.03	0.13
11	ARTO, Bashirhat	2019-24	12	0.02	0.00	0.02
12	ARTO, Barrackpore	2019-24	16	0.02	0.00	0.02
13	RTO, Barasat	2019-24	66	0.22	0.05	0.17
14	ARTO, Bongaon	2019-24	15	0.04	0.01	0.03
15	RTO, Tamluk	2019-24	35	0.10	0.02	0.08
16	ARTO, Contai	2019-24	117	0.32	0.07	0.25
17	ARTO, Haldia	2019-24	19	0.05	0.01	0.04
18	RTO, Paschim Medinipur	2019-24	67	0.17	0.04	0.13
19	ARTO, Kharagpur	2019-24	30	0.07	0.02	0.05
20	RTO, Paschim Burdwan, Asansol	2019-24	58	0.27	0.07	0.20
21	ARTO, Durgapur	2019-24	49	0.28	0.06	0.22
22	RTO, Purba Burdwan	2019-24	195	0.61	0.14	0.47
23	ARTO, Kalna	2019-24	37	0.08	0.02	0.06
24	ARTO, Rampurhat	2019-24	191	0.96	0.21	0.75
25	ARTO, Bolpur	2019-24	29	0.10	0.02	0.08
26	ARTO, Jhargram	2019-24	27	0.04	0.01	0.03
27	ARTO, Ghatal	2019-24	29	0.16	0.03	0.13
28	RTO, Nadia	2019-24	188	0.58	0.14	0.44
29	RTO, Birbhum	2019-24	165	0.73	0.16	0.57
30	RTO, Purulia	2019-24	77	0.13	0.03	0.10
31	RTO, Murshidabad	2019-24	143	0.56	0.14	0.42
32	RTO, Uttar Dinajpur	2019-24	7	0.05	0.02	0.03
33	RTO, Dakshin Dinajpur	2019-24	13	0.03	0.01	0.02
34	RTO, Coochbehar	2019-24	170	0.39	0.09	0.30
35	RTO, Malda	2019-24	15	0.03	0.01	0.02
36	RTO, Bankura	2019-24	61	0.21	0.05	0.16
37	RTO, Alipurduar	2019-24	104	0.39	0.09	0.30
38	RTO, Jalpaiguri	2019-24	99	0.30	0.07	0.23

Sl. No.	Registering Authority	Period of Audit	No of vehicles	Applicable penalty on dealer tax (₹ in lakh)	Realised penalty on dealer tax (₹ in lakh)	Short-realisation of penalty on dealer tax (₹ in lakh)
		A	B	C	D	E=(C-D)
39	ARTO, Siliguri	2019-24	95	0.19	0.04	0.15
40	ARTO, Katwa	2019-24	26	0.03	0.01	0.02
41	RTO, Kalimpong	2019-24	27	0.09	0.02	0.07
42	ARTO, Raghunathpur	2019-24	39	0.09	0.02	0.07
43	ARTO, Chanchal	2019-24	21	0.10	0.02	0.08
44	ARTO, Mathabhanga	2019-24	243	0.75	0.17	0.58
45	ARTO, Bishnupur	2019-24	34	0.11	0.03	0.08
46	ARTO, Kalyani	2019-24	20	0.06	0.01	0.05
47	ARTO, Islampur	2019-24	22	0.06	0.02	0.04
48	ARTO, Jangipur	2019-24	54	0.19	0.05	0.14
49	ARTO, Baruipur	2019-24	17	0.03	0.01	0.02
50	ARTO, Diamond Harbour	2019-24	28	0.08	0.02	0.06
Total			**3,661**	**12.44**	**2.85**	**9.59**

Appendix-2.13

(Refer to Paragraph 2.10.2)

Non-realisation of road taxes and penalty

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of Tax (₹ in Crore)	Non-realisation of Penalty (₹ in Crore)	Non-realisation of Tax and Penalty (₹ in Crore)
		A	B	C	D	E=(C+D)
1	PVD, Kolkata	2019-24	18,646	74.41	49.83	126.36
2	ARTO, Kasba	2019-24	5,659	17.25	11.46	29.25
3	ARTO, Salt Lake	2019-24	6,029	18.31	12.13	31.31
4	ARTO, Behala	2019-24	6,724	21.04	14.95	38.47
5	RTO, Howrah	2019-24	13,878	22.11	16.55	45.72
6	ARTO, Uluberia	2019-24	4,812	2.27	1.60	4.95
7	RTO, Hooghly	2019-24	12,985	14.27	10.91	31.67
8	ARTO, Srirampur	2019-24	2,843	2.83	1.72	5.68
9	ARTO, Arambag	2019-24	2,298	1.18	0.64	2.57
10	RTO, Alipore	2019-24	18,800	30.95	24.71	65.23
11	ARTO, Basirhat	2019-24	1,928	0.45	0.24	1.19
12	ARTO, Barrackpore	2019-24	10,637	19.56	14.59	40.58
13	RTO, Barasat	2019-24	30,257	39.99	27.91	80.25
14	ARTO, Bangaon	2019-24	2,295	0.96	0.64	2.76
15	RTO, Tamluk	2019-24	6,592	13.21	8.87	26.07
16	ARTO, Contai	2019-24	6,122	6.39	4.62	14.30
17	ARTO, Haldia	2019-24	103	0.21	0.09	0.35
18	RTO, Paschim Midnapore	2019-24	20,278	18.31	14.21	40.74
19	ARTO, Kharagpur	2019-24	4,669	4.45	2.51	8.27
20	RTO, Paschim Burdwan	2019-24	9,103	16.97	11.30	32.92
21	ARTO, Durgapur	2019-24	6,451	13.94	8.85	26.23
22	RTO, Purba Burdwan	2019-24	22,920	17.58	13.87	42.42
23	ARTO, Kalna	2019-24	2,429	1.78	1.28	4.41
24	ARTO, Rampurhat	2019-24	5,547	4.20	3.67	12.73
25	ARTO, Bolpur	2019-24	2,827	1.96	1.31	4.84
26	RTO, Jhargram	2019-24	3,262	1.61	0.84	3.10
27	ARTO, Ghatal	2019-24	1,484	1.17	0.62	2.21
28	RTO, Nadia	2019-24	14,708	10.74	8.27	27.80
29	ARTO, Tehatta	2019-24	28	0.02	0.00	0.03
30	RTO, Birbhum	2019-24	12,362	10.65	8.72	28.95
31	RTO, Purulia	2019-24	10,678	6.15	5.02	14.76
32	RTO, Murshidabad	2019-24	11,524	10.38	6.75	20.89
33	RTO, Uttar Dinajpur	2019-24	12,822	10.85	8.45	25.58
34	RTO, Dakshin Dinajpur	2019-24	11,462	6.79	4.78	15.81
35	RTO, Coochbehar	2019-24	9,691	6.48	4.80	14.33
36	RTO, Malda	2019-24	15,630	12.49	10.18	30.84
37	RTO, Bankura	2019-24	12,481	8.21	5.64	19.83

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of Tax (₹ in Crore)	Non-realisation of Penalty (₹ in Crore)	Non-realisation of Tax and Penalty (₹ in Crore)
		A	B	C	D	E=(C+D)
38	RTO, Alipurduar	2019-24	6,595	6.38	4.78	14.72
39	RTO, Jalpaiguri	2019-24	8,399	6.77	5.32	16.45
40	ARTO, Siliguri	2019-24	16,533	24.69	14.18	44.48
41	ARTO, Katwa	2019-24	1,887	3.22	1.21	4.99
42	RTO, Darjeeling	2019-24	2,664	7.29	6.53	19.52
43	RTO, Kalimpong	2019-24	3,787	5.06	3.52	11.11
44	ARTO,Raghunathpur	2019-24	1,466	1.19	0.79	2.59
45	ARTO, Chanchal	2019-24	4,197	1.52	0.98	3.82
46	ARTO, Mathabhanga	2019-24	2,823	2.49	1.94	6.13
47	ARTO, Bishnupur	2019-24	2,359	0.79	0.64	3.13
48	ARTO, Kalyani	2019-24	1,867	2.01	1.39	4.45
49	ARTO, Islampur	2019-24	5,983	3.47	2.53	8.09
50	ARTO, Jangipur	2019-24	1,573	1.18	0.77	2.55
51	ARTO, Baruipur	2019-24	7,007	2.04	1.22	4.99
52	ARTO, Diamond Harbour	2019-24	3,156	1.73	1.08	3.81
Total			**4,11,260**	**519.95**	**369.41**	**1,074.23**

Appendix-2.14

(Refer to Paragraph 2.10.3)

Non-realisation of additional tax from contract carriages

Sl. No.	Registering Authority	Period of Audit	No. of cases	Amount (₹ in lakh)
1	PVD, Kolkata	2019-24	946	16.56
2	ARTO, Kasba	2019-24	295	5.14
3	ARTO, Salt Lake	2019-24	502	8.79
4	ARTO, Behala	2019-24	374	6.55
5	RTO, Howrah	2019-24	544	9.52
6	ARTO, Uluberia	2019-24	90	1.58
7	RTO, Hooghly	2019-24	2,775	48.56
8	ARTO, Srirampur	2019-24	273	4.72
9	ARTO, Arambagh	2019-24	113	1.98
10	ARTO, Alipore	2019-24	4,005	70.09
11	ARTO, Barrackpore	2019-24	810	14.10
12	RTO, Barasat	2019-24	2,414	42.25
13	ARTO, Bongaon	2019-24	37	0.65
14	RTO, Tamluk	2019-24	457	8.00
15	ARTO, Contai	2019-24	147	2.57
16	ARTO, Haldia	2019-24	17	0.30
17	RTO, Paschim Medinipur	2019-24	936	16.38
18	ARTO, Kharagpur	2019-24	41	0.72
19	RTO, Paschim Burdwan, Asansol	2019-24	141	2.43
20	ARTO, Durgapur	2019-24	94	1.65
21	RTO, Purba Burdwan	2019-24	299	5.12
22	ARTO, Kalna	2019-24	24	0.42
23	ARTO, Rampurhat	2019-24	193	3.38
24	ARTO, Bolpur	2019-24	54	0.95
25	ARTO, Jhargram	2019-24	147	2.51
26	ARTO, Ghatal	2019-24	34	0.45
27	RTO, Nadia	2019-24	983	17.09
28	ARTO, Tehatta	2019-24	1	0.02
29	RTO, Birbhum	2019-24	538	9.30
30	RTO, Purulia	2019-24	170	2.87
31	RTO, Murshidabad	2019-24	657	11.50
32	RTO, Uttar Dinajpur	2019-24	824	14.42
33	RTO, Dakshin Dinajpur	2019-24	522	9.10
34	RTO, Coochbehar	2019-24	1,376	22.43
35	RTO, Malda	2019-24	1,490	25.91
36	RTO, Bankura	2019-24	1,080	18.73
37	RTO, Alipurduar	2019-24	1,608	28.14
38	RTO, Jalpaiguri	2019-24	1,956	34.13
39	ARTO, Siliguri	2019-24	2,283	39.86
40	ARTO, Katwa	2019-24	1	0.02
41	RTO, Darjeeling	2019-24	11,359	187.54
42	RTO, Kalimpong	2019-24	5,698	98.37

Sl. No.	Registering Authority	Period of Audit	No. of cases	Amount (₹ in lakh)
43	ARTO, Raghunathpur	2019-24	85	1.49
44	ARTO, Chanchal	2019-24	178	3.12
45	ARTO, Mathabhanga	2019-24	29	0.51
46	ARTO, Bishnupur	2019-24	51	0.89
47	ARTO, Kalyani	2019-24	172	3.01
48	ARTO, Islampur	2019-24	3	0.05
49	ARTO, Jangipur	2019-24	23	0.40
50	ARTO, Baruipur	2019-24	18	0.32
51	ARTO, Diamond Harbour	2019-24	7	0.12
Total			**46,874**	**804.71**

Appendix-2.15

(Refer to Paragraph 2.10.4)

Short-realisation of additional tax from the other state goods vehicles

Sl. No.	Registering Authority	No. of Vehicles	Tax Amount (₹ in lakh)	Additional Tax Applicable (₹ in lakh)	Penalty on Additional Tax Applicable (₹ in lakh)	Additional Tax Realised (₹ in lakh)	Penalty on Additional Tax Realised (₹ in lakh)	Short-realisation of Additional Tax (₹ in lakh)	Short-realisation of Penalty on Additional Tax (₹ in lakh)	Short-realisation of Additional Tax and Penalty (₹ in lakh)
		A	B	C	D	E	F	G=(C-E)	H=(D-F)	I=(G+H)
1	PVD, Kolkata	4	0.08	0.07	0.02	0.04	0.01	0.03	0.01	0.04
2	RTO, Howrah	1	0.02	0.03	0.01	0.02	0.00	0.01	0.00	0.01
3	RTO, Hooghly	20	0.79	0.63	0.03	0.39	0.02	0.24	0.01	0.25
4	ARTO, Arambag	1	0.04	0.03	0.00	0.02	0.00	0.01	0.00	0.01
5	ARTO, Basirhat	1	0.04	0.03	0.00	0.02	0.00	0.01	0.00	0.01
6	ARTO, Barrackpore	43	0.61	0.51	0.13	0.32	0.08	0.19	0.05	0.24
7	RTO, Barasat	1	0.02	0.02	0.01	0.01	0.00	0.01	0.00	0.01
8	RTO, Tamluk	6	0.30	0.24	0.01	0.15	0.01	0.09	0.00	0.09
9	ARTO, Contai	1	0.06	0.05	0.00	0.03	0.00	0.02	0.00	0.02
10	ARTO, Haldia	37	1.33	1.07	0.14	0.67	0.09	0.40	0.05	0.45
11	RTO, Paschim Burdwan	1,755	61.94	50.72	2.55	31.70	1.59	19.02	0.95	19.97
12	ARTO, Durgapur	777	25.88	20.99	0.98	13.12	0.61	7.87	0.37	8.24
13	RTO, Purba Burdwan	149	4.46	3.60	0.30	2.25	0.19	1.35	0.11	1.46
14	ARTO, Rampurhat	16	0.69	0.55	0.00	0.34	0.00	0.21	0.00	0.21
15	ARTO, Bolpur	8	0.23	0.18	0.03	0.11	0.02	0.07	0.01	0.08

Sl. No.	Registering Authority	No. of Vehicles	Tax Amount (₹ in lakh)	Additional Tax Applicable (₹ in lakh)	Penalty on Additional Tax Applicable (₹ in lakh)	Additional Tax Realised (₹ in lakh)	Penalty on Additional Tax Realised (₹ in lakh)	Short-realisation of Additional Tax (₹ in lakh)	Short-realisation of Penalty on Additional Tax (₹ in lakh)	Short-realisation of Additional Tax and Penalty (₹ in lakh)
		A	B	C	D	E	F	G=(C-E)	H=(D-F)	I=(G+H)
16	ARTO, Ghatal	652	29.05	23.24	0.00	14.52	0.00	8.71	0.00	8.71
17	RTO, Nadia	1	0.03	0.02	0.00	0.01	0.00	0.01	0.00	0.01
18	RTO, Birbhum	601	21.76	17.79	0.94	11.12	0.59	6.67	0.35	7.02
19	RTO, Purulia	28	0.51	0.43	0.04	0.27	0.02	0.16	0.01	0.17
20	RTO, Murshidabad	25	0.76	0.61	0.00	0.38	0.00	0.23	0.00	0.23
21	RTO, Uttar Dinajpur	70	3.13	2.50	0.10	1.56	0.06	0.94	0.04	0.98
22	RTO, Malda	14	0.56	0.45	0.07	0.28	0.04	0.17	0.03	0.20
23	RTO, Bankura	63	1.89	1.51	0.08	0.95	0.05	0.57	0.03	0.60
24	RTO, Alipurduar	1	0.02	0.03	0.01	0.02	0.00	0.01	0.00	0.01
25	RTO, Darjeeling	26	0.83	0.68	0.04	0.42	0.02	0.26	0.01	0.27
26	RTO, Kalimpong	71	2.76	2.27	0.11	1.42	0.07	0.85	0.04	0.89
27	ARTO, Raghunathpur	116	3.54	2.95	0.19	1.84	0.12	1.11	0.07	1.18
28	ARTO, Chanchal	5	0.16	0.13	0.03	0.08	0.02	0.05	0.01	0.06
29	ARTO, Islampur	12	0.70	0.57	0.01	0.36	0.01	0.21	0.00	0.21
30	ARTO, Jangipur	4	0.18	0.14	0.01	0.09	0.01	0.05	0.00	0.05
Total		**4,509**	**162.37**	**132.04**	**5.84**	**82.51**	**3.63**	**49.53**	**2.15**	**51.68**

Appendix-2.16

(Refer to Paragraph 2.10.5)

Realisation of additional tax from the stage carriages

Sl. No.	Registering Authority	No. of Vehicles	Tax Applicable (₹ In Lakh)	Tax Realised (₹ In Lakh)	Short-realisation of Tax (₹ In Lakh)	Penalty (₹ In Lakh)	Short-realisation of Tax and Penalty (₹ In Lakh)
		A	B	C	D =(B-C)	E	F=(D+E)
1	PVD, Kolkata	13	0.23	0.01	0.22	0.00	0.22
2	ARTO, Kasba	8	0.14	0.01	0.13	0.00	0.13
3	ARTO, Salt Lake	130	2.28	0.16	2.12	0.11	2.23
4	RTO, Howrah	287	5.02	0.35	4.67	0.29	4.96
5	ARTO, Uluberia	58	1.02	0.07	0.95	0.04	0.99
6	RTO, Hooghly	3	0.05	0.00	0.05	0.01	0.06
7	ARTO, Arambag	2	0.04	0.00	0.04	0.00	0.04
8	RTO, Alipore	223	3.90	0.27	3.63	0.06	3.69
9	ARTO, Barrackpore	343	6.00	0.42	5.58	0.21	5.79
10	RTO, Barasat	325	5.69	0.41	5.28	0.58	5.86
11	ARTO, Bangaon	1	0.02	0.00	0.02	0.00	0.02
12	RTO, Tamluk	182	3.19	0.24	2.95	0.14	3.09
13	ARTO, Contai	62	1.09	0.09	1.00	0.06	1.06
14	RTO, Paschim Midnapore	105	1.84	0.15	1.69	0.05	1.74
15	ARTO, Kharagpur	2	0.04	0.00	0.04	0.01	0.05
16	RTO, Paschim Burdwan	29	0.51	0.04	0.47	0.02	0.49
17	ARTO, Durgapur	19	0.33	0.02	0.31	0.03	0.34
18	RTO, Purba Burdwan	45	0.79	0.06	0.73	0.06	0.79
19	ARTO, Rampurhat	19	0.33	0.02	0.31	0.01	0.32
20	RTO, Jhargram	3	0.05	0.00	0.05	0.01	0.06
21	ARTO, Ghatal	1	0.02	0.00	0.02	0.00	0.02
22	RTO, Nadia	1	0.02	0.00	0.02	0.00	0.02
23	RTO, Birbhum	58	1.02	0.07	0.95	0.04	0.99
24	RTO, Purulia	72	1.26	0.10	1.16	0.04	1.20
25	RTO, Murshidabad	90	1.58	0.15	1.43	0.10	1.53
26	RTO, Dakshin Dinajpur	15	0.26	0.02	0.24	0.02	0.26
27	RTO, Coochbehar	9	0.16	0.01	0.15	0.02	0.17
28	RTO, Malda	5	0.09	0.01	0.08	0.00	0.08
29	RTO, Bankura	15	0.26	0.02	0.24	0.04	0.28
30	RTO, Alipurduar	1	0.02	0.00	0.02	0.00	0.02
31	RTO, Jalpaiguri	20	0.35	0.02	0.33	0.04	0.37
32	ARTO, Siliguri	87	1.52	0.13	1.39	0.12	1.51
33	RTO, Darjeeling	18	0.32	0.04	0.28	0.04	0.32
34	ARTO, Bishnupur	5	0.09	0.01	0.08	0.00	0.08
Total		**2,256**	**39.53**	**2.90**	**36.63**	**2.15**	**38.78**

Appendix-2.17

(Refer to Paragraph 2.10.6)

Assessment of realisation of road tax from light motor vehicles

Sl. No.	Registering Authority	No. of Vehicles			Tax Applicable			Tax Realised			Short-realisation of Tax		
		Lifetime Tax	One Time Tax	Total	Lifetime Tax (₹ In Lakh)	One Time Tax (₹ In Lakh)	Total (₹ In Lakh)	Lifetime Tax (₹ In Lakh)	One Time Tax (₹ In Lakh)	Total (₹ In Lakh)	Lifetime Tax (₹ In Lakh)	One Time Tax (₹ In Lakh)	Total (₹ In Lakh)
		A	B	C= (A+B)	D	E	F= (D+E)	G	H	I= (G+H)	J= (D-G)	K= (E-H)	L= (F-I)
1	PVD, Kolkata	5	5	10	5.26	1.87	7.13	2.78	1.60	4.38	2.48	0.27	2.75
2	ARTO, Kasba	3	1	4	1.06	0.27	1.33	1.00	0.25	1.25	0.06	0.02	0.08
3	ARTO, Salt Lake	1	5	6	0.31	2.94	3.25	0.30	1.60	1.90	0.01	1.34	1.35
4	ARTO, Behala	0	2	2	0.00	0.84	0.84	0.00	0.74	0.74	0.00	0.10	0.10
5	RTO, Howrah	2	9	11	0.63	3.25	3.88	0.60	2.50	3.10	0.03	0.75	0.78
6	ARTO, Uluberia	6	0	6	1.88	0.00	1.88	1.80	0.00	1.80	0.08	0.00	0.08
7	RTO, Hooghly	5	3	8	1.71	0.70	2.41	1.50	0.64	2.14	0.21	0.06	0.27
8	ARTO, Srirampur	0	1	1	0.00	0.34	0.34	0.00	0.25	0.25	0.00	0.09	0.09
9	ARTO, Arambag	3	3	6	1.02	0.76	1.78	1.00	0.64	1.64	0.02	0.12	0.14
10	RTO, Alipore	5	5	10	3.07	2.15	5.22	2.66	1.85	4.51	0.41	0.30	0.71
11	ARTO, Basirhat	1	1	2	0.36	0.53	0.89	0.30	0.25	0.55	0.06	0.28	0.34
12	ARTO, Barrackpore	6	3	9	1.96	2.14	4.10	1.77	1.20	2.97	0.19	0.94	1.13
13	RTO, Barasat	10	15	25	3.15	5.95	9.10	2.85	4.29	7.14	0.30	1.66	1.96
14	ARTO, Bangaon	0	1	1	0.00	0.29	0.29	0.00	0.25	0.25	0.00	0.04	0.04
15	RTO, Tamluk	5	1	6	1.54	0.50	2.04	1.50	0.45	1.95	0.04	0.05	0.09
16	RTO, Paschim Midnapore	2	4	6	0.55	1.31	1.86	0.52	1.09	1.61	0.03	0.22	0.25
17	ARTO, Kharagpur	1	3	4	0.31	1.72	2.03	0.30	1.20	1.50	0.01	0.52	0.53
18	RTO, Paschim Burdwan	2	130	132	1.36	46.14	47.50	1.29	37.08	38.37	0.07	9.06	9.13
19	ARTO, Durgapur	2	18	20	0.61	6.91	7.52	0.60	5.36	5.96	0.01	1.55	1.56
20	RTO, Purba Burdwan	3	128	131	4.83	39.60	44.43	2.04	30.49	32.53	2.79	9.11	11.90
21	ARTO, Kalna	0	1	1	0.00	0.18	0.18	0.00	0.14	0.14	0.00	0.04	0.04
22	ARTO, Rampurhat	0	2	2	0.00	0.84	0.84	0.00	0.74	0.74	0.00	0.10	0.10

Sl. No.	Registering Authority	No. of Vehicles			Tax Applicable			Tax Realised			Short-realisation of Tax		
		Lifetime Tax	One Time Tax	Total	Lifetime Tax (₹ In Lakh)	One Time Tax (₹ In Lakh)	Total (₹ In Lakh)	Lifetime Tax (₹ In Lakh)	One Time Tax (₹ In Lakh)	Total (₹ In Lakh)	Lifetime Tax (₹ In Lakh)	One Time Tax (₹ In Lakh)	Total (₹ In Lakh)
		A	B	C= (A+B)	D	E	F= (D+E)	G	H	I= (G+H)	J= (D-G)	K= (E-H)	L= (F-I)
23	ARTO, Bolpur	1	5	6	0.57	1.78	2.35	0.55	1.58	2.13	0.02	0.20	0.22
24	RTO, Jhargram	0	1	1	0.00	0.55	0.55	0.00	0.25	0.25	0.00	0.30	0.30
25	ARTO, Ghatal	1	1	2	0.34	0.14	0.48	0.30	0.14	0.44	0.04	0.00	0.04
26	RTO, Nadia	1	4	5	0.31	1.12	1.43	0.30	0.91	1.21	0.01	0.21	0.22
27	RTO, Birbhum	0	93	93	0.00	34.16	34.16	0.00	26.05	26.05	0.00	8.11	8.11
28	RTO, Purulia	0	2	2	0.00	0.91	0.91	0.00	0.74	0.74	0.00	0.17	0.17
29	RTO, Murshidabad	0	3	3	0.00	0.95	0.95	0.00	0.85	0.85	0.00	0.10	0.10
30	RTO, Uttar Dinajpur	0	2	2	0.00	1.68	1.68	0.00	0.80	0.80	0.00	0.88	0.88
31	RTO, Dakshin Dinajpur	0	2	2	0.00	0.73	0.73	0.00	0.41	0.41	0.00	0.32	0.32
32	RTO, Coochbehar	0	1	1	0.00	0.26	0.26	0.00	0.17	0.17	0.00	0.09	0.09
33	RTO, Malda	0	11	11	0.00	5.22	5.22	0.00	3.69	3.69	0.00	1.53	1.53
34	RTO, Bankura	0	6	6	0.00	3.77	3.77	0.00	1.56	1.56	0.00	2.21	2.21
35	RTO, Jalpaiguri	0	1	1	0.00	0.27	0.27	0.00	0.25	0.25	0.00	0.02	0.02
36	ARTO, Siliguri	1	20	21	0.63	8.77	9.40	0.48	6.99	7.47	0.15	1.78	1.93
37	ARTO, Katwa	0	10	10	0.00	2.55	2.55	0.00	1.96	1.96	0.00	0.59	0.59
38	RTO, Darjeeling	0	3	3	0.00	0.59	0.59	0.00	0.53	0.53	0.00	0.06	0.06
39	RTO, Kalimpong	0	1	1	0.00	0.48	0.48	0.00	0.25	0.25	0.00	0.23	0.23
40	ARTO,Raghunathpur	1	0	1	0.31	0.00	0.31	0.30	0.00	0.30	0.01	0.00	0.01
41	ARTO, Chanchal	0	1	1	0.00	0.51	0.51	0.00	0.50	0.50	0.00	0.01	0.01
42	ARTO, Bishnupur	0	2	2	0.00	0.64	0.64	0.00	0.44	0.44	0.00	0.20	0.20
43	ARTO, Kalyani	1	4	5	0.31	1.52	1.83	0.30	1.22	1.52	0.01	0.30	0.31
44	ARTO, Islampur	0	6	6	0.00	2.98	2.98	0.00	2.59	2.59	0.00	0.39	0.39
45	ARTO, Jangipur	1	0	1	0.25	0.00	0.25	0.20	0.00	0.20	0.05	0.00	0.05
46	ARTO, Baruipur	2	1	3	0.70	0.55	1.25	0.59	0.35	0.94	0.11	0.20	0.31
	Total	**71**	**521**	**592**	**33.03**	**189.36**	**222.39**	**25.83**	**144.84**	**170.67**	**7.20**	**44.52**	**51.72**

Appendix-2.18
(Refer to Paragraph 2.10.7)
Non-realisation of special tax and penalty

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of Special Tax (₹ in Lakh)	Non-realisation of Penalty (₹ in Lakh)	Non-realisation of Special Tax and Penalty (₹ in Lakh)
		A	B	C	D	E=(C+D)
1	PVD, Kolkata	2019-24	36	3.86	3.49	7.35
2	ARTO, Kasba	2019-24	38	3.52	3.40	6.92
3	ARTO, Salt Lake	2019-24	44	8.35	8.16	16.51
4	ARTO, Behala	2019-24	8	1.17	1.09	2.26
5	RTO, Howrah	2019-24	52	4.60	4.43	9.03
6	ARTO, Uluberia	2019-24	4	0.35	0.32	0.67
7	RTO, Hooghly	2019-24	32	5.75	5.67	11.42
8	ARTO, Srirampur	2019-24	23	3.10	3.05	6.15
9	ARTO, Arambagh	2019-24	3	0.61	0.60	1.21
10	ARTO, Alipore	2019-24	190	16.93	16.31	33.24
11	ARTO, Bashirhat	2019-24	2	0.08	0.06	0.14
12	ARTO, Barrackpore	2019-24	41	5.86	5.74	11.60
13	RTO, Barasat	2019-24	169	14.53	13.90	28.43
14	ARTO, Bongaon	2019-24	1	0.03	0.03	0.06
15	RTO, Tamluk	2019-24	36	3.22	3.09	6.31
16	ARTO, Contai	2019-24	6	0.13	0.11	0.24
17	ARTO, Haldia	2019-24	1	0.01	0.00	0.01
18	RTO, Paschim Medinipur	2019-24	22	1.57	1.51	3.08
19	ARTO, Kharagpur	2019-24	3	0.61	0.60	1.21
20	RTO, Paschim Burdwan, Asansol	2019-24	89	12.55	12.30	24.85
21	ARTO, Durgapur	2019-24	47	6.49	6.38	12.87
22	RTO, Purba Burdwan	2019-24	81	4.64	4.23	8.87
23	ARTO, Kalna	2019-24	1	0.02	0.00	0.02
24	ARTO, Rampurhat	2019-24	42	1.13	0.77	1.90
25	ARTO, Bolpur	2019-24	1	0.03	0.03	0.06
26	ARTO, Jhargram	2019-24	5	0.12	0.06	0.18
27	ARTO, Ghatal	2019-24	3	0.06	0.04	0.10
28	RTO, Nadia	2019-24	22	2.69	2.61	5.30
29	RTO, Birbhum	2019-24	31	1.74	1.60	3.34
30	RTO, Purulia	2019-24	4	0.36	0.34	0.70
31	RTO, Murshidabad	2019-24	42	1.57	1.20	2.77
32	RTO, Uttar Dinajpur	2019-24	15	2.52	2.49	5.01
33	RTO, Dakshin Dinajpur	2019-24	9	1.70	1.67	3.37
34	RTO, Coochbehar	2019-24	2	0.05	0.04	0.09
35	RTO, Malda	2019-24	20	2.22	2.16	4.38
36	RTO, Bankura	2019-24	8	0.85	0.81	1.66
37	RTO, Alipurduar	2019-24	3	0.34	0.30	0.64

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of Special Tax (₹ in Lakh)	Non-realisation of Penalty (₹ in Lakh)	Non-realisation of Special Tax and Penalty (₹ in Lakh)
		A	B	C	D	E=(C+D)
38	RTO, Jalpaiguri	2019-24	21	2.08	2.00	4.08
39	ARTO, Siliguri	2019-24	114	23.12	22.94	46.06
40	ARTO, Katwa	2019-24	4	0.20	0.14	0.34
41	RTO, Darjeeling	2019-24	9	1.23	1.23	2.46
42	RTO, Kalimpong	2019-24	8	0.41	0.20	0.61
43	ARTO, Raghunathpur	2019-24	2	0.05	0.03	0.08
44	ARTO, Chanchal	2019-24	1	0.27	0.27	0.54
45	ARTO, Mathabhanga	2019-24	1	0.27	0.27	0.54
46	ARTO, Bishnupur	2019-24	1	0.03	0.03	0.06
47	ARTO, Kalyani	2019-24	17	3.50	3.49	6.99
48	ARTO, Islampur	2019-24	2	0.33	0.33	0.66
49	ARTO, Baruipur	2019-24	3	0.18	0.18	0.36
50	ARTO, Diamond Harbour	2019-24	4	0.60	0.58	1.18
Total			**1,323**	**145.63**	**140.28**	**285.91**

Appendix-2.19
(Refer to Paragraph 2.10.8)
Non-realisation of audio fees

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
1	PVD, Kolkata	2019-24	3,968	50.13
2	ARTO, Kasba	2019-24	1,473	20.03
3	ARTO, Salt Lake	2019-24	1,556	17.70
4	ARTO, Behala	2019-24	1,056	14.92
5	RTO, Howrah	2019-24	2,151	27.11
6	ARTO, Uluberia	2019-24	353	6.17
7	RTO, Hooghly	2019-24	837	11.66
8	ARTO, Srirampur	2019-24	560	8.02
9	ARTO, Arambagh	2019-24	160	2.17
10	ARTO, Alipore	2019-24	2,948	38.44
11	ARTO, Bashirhat	2019-24	36	0.36
12	ARTO, Barrackpore	2019-24	1,563	20.26
13	RTO, Barasat	2019-24	3,841	51.64
14	ARTO, Bongaon	2019-24	76	1.23
15	RTO, Tamluk	2019-24	949	10.45
16	ARTO, Contai	2019-24	372	4.78
17	ARTO, Haldia	2019-24	34	0.42
18	RTO, Paschim Medinipur	2019-24	915	12.13
19	ARTO, Kharagpur	2019-24	55	0.66
20	RTO, Paschim Burdwan, Asansol	2019-24	683	6.67
21	ARTO, Durgapur	2019-24	722	7.51
22	RTO, Purba Burdwan	2019-24	911	11.12
23	ARTO, Kalna	2019-24	113	1.10
24	ARTO, Rampurhat	2019-24	221	2.42
25	ARTO, Bolpur	2019-24	140	2.16
26	ARTO, Jhargram	2019-24	79	0.97
27	ARTO, Ghatal	2019-24	54	0.57
28	RTO, Nadia	2019-24	1,778	25.06
29	ARTO, Tehatta	2019-24	7	0.07
30	RTO, Birbhum	2019-24	572	7.18
31	RTO, Purulia	2019-24	177	1.89
32	RTO, Murshidabad	2019-24	801	8.36
33	RTO, Uttar Dinajpur	2019-24	392	5.57
34	RTO, Dakshin Dinajpur	2019-24	589	7.32
35	RTO, Coochbehar	2019-24	459	7.02
36	RTO, Malda	2019-24	838	8.85
37	RTO, Bankura	2019-24	735	9.68
38	RTO, Alipurduar	2019-24	531	7.55

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
39	RTO, Jalpaiguri	2019-24	827	11.27
40	ARTO, Siliguri	2019-24	3,992	54.34
41	ARTO, Katwa	2019-24	134	1.28
42	RTO, Darjeeling	2019-24	752	10.99
43	RTO, Kalimpong	2019-24	747	9.05
44	ARTO, Raghunathpur	2019-24	82	0.97
45	ARTO, Chanchal	2019-24	317	3.91
46	ARTO, Mathabhanga	2019-24	213	3.71
47	ARTO, Bishnupur	2019-24	79	0.72
48	ARTO, Kalyani	2019-24	417	6.01
49	ARTO, Islampur	2019-24	215	2.86
50	ARTO, Jangipur	2019-24	93	0.97
51	ARTO, Baruipur	2019-24	251	2.55
52	ARTO, Diamond Harbour	2019-24	226	3.83
Total			**41,050**	**531.81**

Appendix-2.20
(Refer to Paragraph 2.10.8)
Non-realisation of video fees

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
1	PVD, Kolkata	2019-24	608	7.28
2	ARTO, Kasba	2019-24	416	6.27
3	ARTO, Salt Lake	2019-24	317	6.70
4	ARTO, Behala	2019-24	58	0.96
5	RTO, Howrah	2019-24	125	2.51
6	ARTO, Uluberia	2019-24	6	0.23
7	RTO, Hooghly	2019-24	56	2.46
8	ARTO, Srirampur	2019-24	30	0.44
9	ARTO, Arambagh	2019-24	10	0.19
10	ARTO, Alipore	2019-24	102	4.14
11	ARTO, Bashirhat	2019-24	6	0.11
12	ARTO, Barrackpore	2019-24	79	1.64
13	RTO, Barasat	2019-24	191	7.51
14	ARTO, Bongaon	2019-24	5	0.18
15	RTO, Tamluk	2019-24	131	4.08
16	ARTO, Contai	2019-24	29	1.20
17	ARTO, Haldia	2019-24	1	0.01
18	RTO, Paschim Medinipur	2019-24	60	2.69
19	ARTO, Kharagpur	2019-24	5	0.04
20	RTO, Paschim Burdwan, Asansol	2019-24	49	1.63
21	ARTO, Durgapur	2019-24	67	2.02
22	RTO, Purba Burdwan	2019-24	116	5.38
23	ARTO, Kalna	2019-24	3	0.09
24	ARTO, Rampurhat	2019-24	1	0.02
25	ARTO, Bolpur	2019-24	10	0.29
26	ARTO, Jhargram	2019-24	3	0.07
27	ARTO, Ghatal	2019-24	12	0.46
28	RTO, Nadia	2019-24	85	3.81
29	ARTO, Tehatta	2019-24	3	0.18
30	RTO, Birbhum	2019-24	41	2.36
31	RTO, Purulia	2019-24	4	0.15
32	RTO, Murshidabad	2019-24	53	2.00
33	RTO, Uttar Dinajpur	2019-24	7	0.46
34	RTO, Dakshin Dinajpur	2019-24	12	0.56
35	RTO, Coochbehar	2019-24	2	0.03
36	RTO, Malda	2019-24	10	0.47
37	RTO, Bankura	2019-24	56	2.86
38	RTO, Alipurduar	2019-24	4	0.08

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
39	RTO, Jalpaiguri	2019-24	5	0.28
40	ARTO, Siliguri	2019-24	77	4.31
41	ARTO, Katwa	2019-24	2	0.06
42	RTO, Darjeeling	2019-24	86	3.47
43	RTO, Kalimpong	2019-24	35	2.34
44	ARTO, Raghunathpur	2019-24	3	0.24
45	ARTO, Chanchal	2019-24	3	0.14
46	ARTO, Mathabhanga	2019-24	2	0.08
47	ARTO, Bishnupur	2019-24	3	0.06
48	ARTO, Kalyani	2019-24	29	0.70
49	ARTO, Islampur	2019-24	1	0.04
50	ARTO, Jangipur	2019-24	2	0.05
51	ARTO, Baruipur	2019-24	7	0.08
52	ARTO, Diamond Harbour	2019-24	7	0.15
Total			**3,035**	**83.56**

Appendix-2.21

(Refer to Paragraph 2.10.9)

Special fee rates in respect of heavy goods vehicles

SI. No.	Gross vehicle weight (GVW)	Fees
1	upto 22,542 kgs of G.V.W.	No fee
2	upto 26,400 kgs of G.V.W.	₹3,000.00
3	upto 30,000 kgs of G.V.W.	₹4000.00
4	upto 34,000 kgs of G.V.W.	₹5,000.00
5	upto 38,000 kgs of G.V.W.	₹6,000.00
6	upto 42,000 kgs of G.V.W.	₹7,000.00
7	upto 46,000 kgs of G.V.W.	₹8,000.00
8	upto 50,000 kgs of G.V.W.	₹9,000.00
9	upto 52,000 kgs of G.V.W.	₹10,000.00 per annum or part thereof.
10	upto 60,000 kgs of G.V.W.	₹11,000.00 per annum
11	upto 70,000 kgs of G.V.W.	₹12,000.00 per annum
12	over 70,000 kgs of G.V.W.	₹13,000.00 per annum

Appendix-2.22

(Refer to Paragraph 2.10.9)

Non-realisation of special fees

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
1	PVD, Kolkata	2019-24	119	17.00
2	ARTO, Kasba	2019-24	10	0.35
3	ARTO, Salt Lake	2019-24	37	4.55
4	ARTO, Behala	2019-24	178	33.53
5	RTO, Howrah	2019-24	800	100.44
6	ARTO, Uluberia	2019-24	9	0.18
7	RTO, Hooghly	2019-24	273	38.54
8	ARTO, Srirampur	2019-24	32	2.53
9	ARTO, Arambagh	2019-24	17	1.27
10	ARTO, Alipore	2019-24	594	66.08
11	ARTO, Bashirhat	2019-24	52	1.71
12	ARTO, Barrackpore	2019-24	999	118.82
13	RTO, Barasat	2019-24	951	80.84
14	ARTO, Bongaon	2019-24	74	2.65
15	RTO, Tamluk	2019-24	702	61.01
16	ARTO, Contai	2019-24	86	6.30
17	ARTO, Haldia	2019-24	27	1.03
18	RTO, Paschim Medinipur	2019-24	616	56.91
19	ARTO, Kharagpur	2019-24	75	8.67
20	RTO, Paschim Burdwan, Asansol	2019-24	765	87.97
21	ARTO, Durgapur	2019-24	383	38.04
22	RTO, Purba Burdwan	2019-24	858	91.45
23	ARTO, Kalna	2019-24	28	2.87
24	ARTO, Rampurhat	2019-24	332	25.41
25	ARTO, Bolpur	2019-24	11	1.13
26	ARTO, Jhargram	2019-24	28	0.56
27	ARTO, Ghatal	2019-24	21	2.20
28	RTO, Nadia	2019-24	204	17.90
29	RTO, Birbhum	2019-24	804	64.29
30	RTO, Purulia	2019-24	24	1.54
31	RTO, Murshidabad	2019-24	490	35.10
32	RTO, Uttar Dinajpur	2019-24	977	91.62
33	RTO, Dakshin Dinajpur	2019-24	323	22.69
34	RTO, Coochbehar	2019-24	13	0.56
35	RTO, Malda	2019-24	937	86.20
36	RTO, Bankura	2019-24	95	8.54
37	RTO, Alipurduar	2019-24	52	3.75
38	RTO, Jalpaiguri	2019-24	70	3.50

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Amount (₹ in lakh)
39	ARTO, Siliguri	2019-24	572	50.29
40	ARTO, Katwa	2019-24	42	1.47
41	RTO, Darjeeling	2019-24	746	79.62
42	RTO, Kalimpong	2019-24	901	53.61
43	ARTO, Raghunathpur	2019-24	23	1.62
44	ARTO, Chanchal	2019-24	63	3.38
45	ARTO, Mathabhanga	2019-24	699	33.27
46	ARTO, Bishnupur	2019-24	8	0.80
47	ARTO, Kalyani	2019-24	36	3.18
48	ARTO, Islampur	2019-24	468	28.98
49	ARTO, Jangipur	2019-24	53	7.22
50	ARTO, Baruipur	2019-24	16	1.58
51	ARTO, Diamond Harbour	2019-24	29	1.70
Total			**15,722**	**1,454.45**

Appendix-2.23
(Refer to Paragraph 2.10.10)
Non-realisation of transport workers' welfare cess, interest and penalties

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of Cess (₹ in Lakh)	Non-realisation of Cess Interest (₹ in Lakh)	Non-realisation of Cess Penalty (₹ in Lakh)	Non-realisation of Cess, Interest and Penalty (₹ in Lakh)
		A	B	C	D	E	F= (C+D+E)
1	PVD, Kolkata	2019-24	4,967	96.66	97.84	95.46	289.96
2	ARTO, Kasba	2019-24	1,508	28.08	28.25	27.66	83.99
3	ARTO, Salt Lake	2019-24	1,979	33.04	32.42	32.55	98.01
4	ARTO, Behala	2019-24	2,047	53.68	58.31	53.31	165.30
5	RTO, Howrah	2019-24	8,774	106.64	108.95	104.91	320.50
6	ARTO, Uluberia	2019-24	4,027	12.28	13.38	12.15	37.81
7	RTO, Hooghly	2019-24	7,789	73.92	79.11	73.33	226.36
8	ARTO, Srirampur	2019-24	1,974	13.20	12.81	13.02	39.03
9	ARTO, Arambag	2019-24	1,308	4.71	4.49	4.58	13.78
10	RTO, Alipore	2019-24	11,721	151.63	157.28	149.79	458.70
11	ARTO, Basirhat	2019-24	1,693	3.77	2.85	3.63	10.25
12	ARTO, Barrackpore	2019-24	6,439	103.87	105.56	102.37	311.80
13	RTO, Barasat	2019-24	19,832	159.70	158.87	157.25	475.82
14	ARTO, Bangaon	2019-24	1,446	4.54	3.49	4.41	12.44
15	RTO, Tamluk	2019-24	3,479	56.48	54.15	55.44	166.07
16	ARTO, Contai	2019-24	3,113	27.21	28.70	26.82	82.73
17	ARTO, Haldia	2019-24	42	0.40	0.12	0.29	0.81
18	RTO, Paschim Midnapore	2019-24	15,511	109.72	114.50	108.10	332.32
19	ARTO, Kharagpur	2019-24	2,625	12.13	10.87	12.02	35.02
20	RTO, Paschim Burdwan	2019-24	4,687	64.10	63.98	62.93	191.01
21	ARTO, Durgapur	2019-24	2,640	36.37	35.95	35.54	107.86
22	RTO, Purba Burdwan	2019-24	15,654	116.73	120.48	115.09	352.30
23	ARTO, Kalna	2019-24	1,116	10.08	10.97	9.97	31.02
24	ARTO, Rampurhat	2019-24	3,002	36.54	37.23	35.89	109.66
25	ARTO, Bolpur	2019-24	1,191	6.05	6.70	6.03	18.78
26	RTO, Jhargram	2019-24	2,726	7.74	5.99	7.47	21.20
27	ARTO, Ghatal	2019-24	1,044	4.80	4.41	4.71	13.92
28	RTO, Nadia	2019-24	7,504	52.24	54.32	51.51	158.07
29	ARTO, Tehatta	2019-24	11	0.01	0.00	0.01	0.02
30	RTO, Birbhum	2019-24	7,051	75.65	79.36	74.62	229.63
31	RTO, Purulia	2019-24	9,306	48.04	50.46	47.75	146.25
32	RTO, Murshidabad	2019-24	8,517	49.01	43.25	47.23	139.49
33	RTO, Uttar Dinajpur	2019-24	10,832	90.05	80.71	89.26	260.02
34	RTO, Dakshin Dinajpur	2019-24	9,843	43.46	37.70	43.05	124.21

Sl. No.	Registering Authority	Period of Audit	No. of vehicles	Non-realisation of Cess (₹ in Lakh)	Non-realisation of Cess Interest (₹ in Lakh)	Non-realisation of Cess Penalty (₹ in Lakh)	Non-realisation of Cess, Interest and Penalty (₹ in Lakh)
		A	B	C	D	E	F= (C+D+E)
35	RTO, Coochbehar	2019-24	8,050	41.83	43.44	41.54	126.81
36	RTO, Malda	2019-24	12,976	101.76	98.66	100.66	301.08
37	RTO, Bankura	2019-24	7,031	39.14	41.66	38.72	119.52
38	RTO, Alipurduar	2019-24	5,408	50.90	53.65	50.54	155.09
39	RTO, Jalpaiguri	2019-24	7,150	64.14	68.28	63.75	196.17
40	ARTO, Siliguri	2019-24	10,065	77.11	72.16	75.44	224.71
41	ARTO, Katwa	2019-24	558	1.80	0.83	1.68	4.31
42	RTO, Darjeeling	2019-24	2,047	83.15	82.26	82.38	247.79
43	RTO, Kalimpong	2019-24	2,780	38.20	23.66	36.75	98.61
44	ARTO, Raghunathpur	2019-24	1,078	7.07	7.34	6.98	21.39
45	ARTO, Chanchal	2019-24	3,550	11.90	10.00	11.60	33.50
46	ARTO, Mathabhanga	2019-24	2,310	24.78	16.00	24.08	64.86
47	ARTO, Bishnupur	2019-24	178	0.91	0.80	0.88	2.59
48	ARTO, Kalyani	2019-24	1,000	10.22	10.51	10.07	30.80
49	ARTO, Islampur	2019-24	5,098	29.10	19.40	28.66	77.16
50	ARTO, Jangipur	2019-24	1,232	7.56	7.40	7.51	22.47
51	ARTO, Baruipur	2019-24	6,435	14.62	12.86	14.43	41.91
52	ARTO, Diamond Harbour	2019-24	2,630	7.86	7.59	7.70	23.15
Total			**2,64,974**	**2,304.58**	**2,279.96**	**2,271.52**	**6,856.06**

Appendix-2.24

(Refer to Paragraph 2.10.10)

Non-realisation of interest on Transport Workers' Welfare Cess

Sl. No.	Registering Authority	Period of Audit	No. of Vehicles	Non-realisation of interest on Transport Workers' Welfare Cess (₹ in lakh)
1	PVD, Kolkata	2019-24	16,895	0.97
2	ARTO, Kasba	2019-24	4,995	0.31
3	ARTO, Salt Lake	2019-24	5,839	0.35
4	ARTO, Behala	2019-24	4,967	0.31
5	RTO, Howrah	2019-24	19,955	1.41
6	ARTO, Uluberia	2019-24	1,050	0.06
7	RTO, Hooghly	2019-24	6,779	0.44
8	ARTO, Srirampur	2019-24	2,444	0.14
9	ARTO, Arambag	2019-24	1,216	0.09
10	RTO, Alipore	2019-24	20,076	1.34
11	ARTO, Basirhat	2019-24	1,651	0.11
12	ARTO, Barrackpore	2019-24	18,814	1.45
13	RTO, Barasat	2019-24	29,656	1.96
14	ARTO, Bangaon	2019-24	1,571	0.13
15	RTO, Tamluk	2019-24	12,440	1.02
16	ARTO, Contai	2019-24	3,020	0.22
17	ARTO, Haldia	2019-24	871	0.08
18	RTO, Paschim Midnapore	2019-24	13,674	1.02
19	ARTO, Kharagpur	2019-24	1,139	0.07
20	RTO, Paschim Burdwan	2019-24	9,843	0.77
21	ARTO, Durgapur	2019-24	7,358	0.62
22	RTO, Purba Burdwan	2019-24	14,517	1.09
23	ARTO, Kalna	2019-24	724	0.05
24	ARTO, Rampurhat	2019-24	2,728	0.24
25	ARTO, Bolpur	2019-24	402	0.03
26	RTO, Jhargram	2019-24	1,337	0.08
27	ARTO, Ghatal	2019-24	1,217	0.08
28	RTO, Nadia	2019-24	7,365	0.51
29	RTO, Birbhum	2019-24	6,842	0.55
30	RTO, Purulia	2019-24	2,946	0.15
31	RTO, Murshidabad	2019-24	11,986	0.90
32	RTO, Uttar Dinajpur	2019-24	6,805	0.58
33	RTO, Dakshin Dinajpur	2019-24	4,143	0.28
34	RTO, Coochbehar	2019-24	1,871	0.10
35	RTO, Malda	2019-24	9,703	0.79
36	RTO, Bankura	2019-24	4,301	0.31
37	RTO, Alipurduar	2019-24	2,267	0.16

Sl. No.	Registering Authority	Period of Audit	No. of Vehicles	Non-realisation of interest on Transport Workers' Welfare Cess (₹ in lakh)
38	RTO, Jalpaiguri	2019-24	2,497	0.19
39	ARTO, Siliguri	2019-24	13,920	1.01
40	ARTO, Katwa	2019-24	1,276	0.10
41	RTO, Darjeeling	2019-24	8,141	0.72
42	RTO, Kalimpong	2019-24	10,378	0.80
43	ARTO, Raghunathpur	2019-24	941	0.07
44	ARTO, Chanchal	2019-24	2,209	0.16
45	ARTO, Mathabhanga	2019-24	3,643	0.32
46	ARTO, Bishnupur	2019-24	210	0.01
47	ARTO, Kalyani	2019-24	1,487	0.10
48	ARTO, Islampur	2019-24	2,290	0.17
49	ARTO, Jangipur	2019-24	521	0.04
50	ARTO, Baruipur	2019-24	1,510	0.09
51	ARTO, Diamond Harbour	2019-24	1,182	0.08
Total			**3,13,612**	**22.63**

GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations

Abbreviation	Full form
AAPs	Annual Action Plans
AETC	Automated Emission Testing Centre
AIRPs	Arsenic-cum-Iron Removal Plants
ARTOs	Additional Regional Transport Offices
AWC	Anganwadi Centres
CF	Certificates of Fitness
CGWB	Central Ground Water Board
CL	Conductor's License
CMVR	Central Motor Vehicle Rules
CWPP	Community Water Purification Plants
DAP	District Action Plan
DDWS	Department of Drinking Water and Sanitation
DL	Driving License
DM	District Magistrate
DPRs	Detailed Project Reports
DWQMSF	Drinking Water Quality Monitoring & Surveillance Framework
DWSM	District Water & Sanitation Mission
EMD	Earnest Money Deposit
FHTCs	Functional Household Tap Connections
GP	Gram Panchayat
HGJ	Har Ghar Jal
HH	Household
IA	Implementing Agencies
IEC	Information, Education and Communication
ISA	Implementation Support Agency
JE	Japanese Encephalitis
JE-AES	Japanese Encephalitis- Acute Encephalitis Syndrome
JJM	Jal Jeevan Mission
JJM-IMIS	JJM Integrated Management Information System
JPI	Joint Physical Inspection
JTG	Juranti Tea Garden
KLD	Kilo litre per day
LA	Licensing Authority
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme

Abbreviation	Full form
MoRTH	Ministry of Road Transport and Highways
MVA	Motor Vehicles Act
NGOs	Non-Government Organizations
NOC	No Objection Certificate
NRLM	National Rural Livelihood Mission
PFMS	Public Financial Management System
POS	Point of Sale
PUCC	Pollution under Control Certificate
PVD	Public Vehicles Department
PWSS	Piped Water Supply Scheme
RAs	Registering Authorities
RC	Registration Certificate
RTOs	Regional Transport Offices
SAP	State Action Plan
SD	Security Deposit
SHG	Self Help Groups
SLSSC	State Level Scheme Sanctioning Committee
SWSM	State Water & Sanitation Mission
TC	Trade Certificate
VAPs	Village Action Plans
VO	Village Organizations
VWSC	Village Water & Sanitation Committee
WASH	Water, Sanitation and Hygiene
WBATOTMVA	West Bengal Additional Tax and One-time Tax on Motor Vehicles Act
WBMTWWCA	West Bengal Motor Transport Workers Welfare Cess Act
WBMVR	West Bengal Motor Vehicles Rules
WBMVTA	West Bengal Motor Vehicles Tax Act
WBMVTR	West Bengal Motor Vehicles Tax Rules
WBTR	West Bengal Treasury Rules
WQMS	Water Quality Monitoring and Surveillance
YTG	Youngttong Tea Garden