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)

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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

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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.***