SUPREME AUDIT INSTITUTION OF INDIA
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Report of the Comptroller and Auditor General of India on Land Management in Tribal Areas and Anganwadi Services under Integrated Child Development Services

Government of West Bengal

Report No. 1 of 2025

(Performance Audit - Civil)

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Preface

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

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

The instances mentioned in this Report are those which came to notice in the course of test audit in respect of Land Management in Tribal Areas and Anganwadi Services under Integrated Child Development Services (pertaining to 2017-18 to 2021-22) in the State of West Bengal as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2021-22 have also been included wherever necessary.

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

Executive Summary

Executive Summary

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

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

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

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

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

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

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

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

(Paragraph 1.2)

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

(Paragraphs 1.3.1.1 & 1.3.2.5)

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

(Paragraph 1.3.2.1)

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

(Paragraphs 1.3.3, 1.3.4.2 & 1.3.4.3)

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

(Paragraph 1.4)

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

(Paragraphs 1.5.1 & 1.5.2)

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

(Paragraph 1.5.7)

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

(Paragraph 1.5.8)

Recommendations:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

  (Paragraph 2.2.2)

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

  (Paragraph 2.3)

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

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

(Paragraph 2.5)

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

(Paragraph 2.6)

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

(Paragraph 2.7.2)

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

(Paragraph 2.8.1.1)

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

(Paragraph 2.8.2)

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

(Paragraph 2.8.3)

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

(Paragraph 2.8.5.2)

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

(Paragraph 2.8.5.2 ii)

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

(Paragraph 2.8.5.3)

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

(Paragraph 2.9.1)

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

(Paragraph 2.9.2)

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

(Paragraph 2.9.3)

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

(Paragraph 2.11)

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

(Paragraph 2.12.5)

Recommendations:

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

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

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

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

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

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

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

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

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

PART-I

Performance Audit on Land Management in Tribal Areas

TRIBAL DEVELOPMENT AND LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION DEPARTMENTS

Performance Audit on Land Management in Tribal Areas

Snapshot

As per Census 2011, tribal population of West Bengal constituted 5.08 *per cent* of the total tribal population of the country, while the Scheduled Tribes (STs) population in West Bengal constituted 5.80 *per cent* of the total population of the State of West Bengal. Of the ST population in West Bengal, ethnic tribes namely, *Toto* (Jalpaiguri district), *Birhor* (Purulia) and *Lodha* (Paschim Medinipur), were notified as Particularly Vulnerable Tribal Groups (PVTGs), considering backwardness, across different development indicators.

The Tribal Development (TD) Department, (created in March 2014 by bifurcating the Backward Classes Welfare Department), acts as the nodal authority for tribal welfare related activities, in the State. The TD Department is assisted by one Directorate at State level and different district level functionaries, who are designated as Revenue Officers (ROs) in terms of West Bengal Land Reforms (WBLR) Act. The Directorate of Land Records and Surveys (DLRS), West Bengal, under the Land & Land Reforms and Refugee Relief & Rehabilitation Department (L&LR and RR&R) looks after the land reforms administration in each district. A Performance Audit covering the financial years (FYs) 2017-18 to 2021-22, was undertaken to assess the various aspects related to land management in tribal areas.

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

(Paragraph 1.2)

Transfers of tribal holdings, by the tribal population, to non-tribal buyers, were regulated under Section 14 (C) of the WBLR Act. However, Audit noticed that there was no uniformity in dealing with the land transfer applications and the codal provisions were interpreted according to the wisdom of the individual PO-*cum*-DWOs, leading to an asymmetric approach in interpretation.

(Paragraphs 1.3.1.1 & 1.3.2.5)

The WBLR Act does not contain provisions regarding transfers of tribal holdings between the tribal population. Therefore, cases of transfers/ sale between tribal sellers and tribal buyers were not routed through the PO-*cum*-DWOs, leading to the extent of checking being diluted.

(Paragraph 1.3.2.1)

In the test-checked districts, there were instances of tribal lands being alienated through by-passing of the permission of the Revenue Officer as well as improper assessment of the Fair Market value of tribal lands by the Revenue officers, resulting in the tribal land owners receiving sale proceeds that were lower than the assessed fair market value.

(Paragraphs 1.3.3, 1.3.4.2 & 1.3.4.3)

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

(Paragraph 1.4)

Further, deficiencies in implementation of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 (Forest Rights Act, 2006) came to notice during audit as distribution of record of rights to the tribal dwellers of forest land was slow. It was noticed that in Paschim Medinipur and Jhargram districts, out of total 36,056 cases of rejection for granting record of rights, 52 *per cent* (18,894 cases) cases accounted for insufficient documentation or evidence of residence; while 24 *per cent* (8,464 cases) for not being forest land and rest 24 *per cent* (8,606 cases) for mulitiple applications against same piece of land.

(Paragraphs 1.5.1 & 1.5.2)

No habitat rights to Particularly Vulnerable Tribal Groups (PVTGs) were granted in contravention of Forest Rights Act, 2006. Further, the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Rules 2007 stipulated that the State Government was to ensure that forest dwelling scheduled tribes and other traditional forest dwellers were extended benefits accruing from all government schemes including those relating to land improvement, land productivity, basic amenities and other livelihood measures. No reply, regarding the status on this account, was received from West Bengal Tribal Development Co-operative Corporation Limited (the nodal authority for implementation of Forest Rights Act in the State).

(Paragraphs 1.5.7 & 1.5.8)

1.1 Introduction

According to the Constitution (Scheduled Tribes) Order, 1950, promulgated under Article 342 of the Constitution of India, as amended till date, 40 Ethnic Tribes have been notified as Scheduled Tribes (STs), in West Bengal[1]. As per Census 2011, the ST population in West Bengal constituted 5.80 *per cent*[2] of the total population of the State, while the Tribal population of West Bengal constituted 5.08 *per cent* of the total tribal population of the country. Among the ethnic tribes of West Bengal, Toto (Jalpaiguri district), Birhor (Purulia) and Lodha (Paschim Medinipur), were notified as Particularly Vulnerable Tribal Groups (PVTGs), in terms of backwardness, across different development

[1] *Source: Annual Administrative Report of the Tribal Development Department 2017-18*
[2] *52,96,953 out of 9,12,76,115*

indicators. The ST population was highest in the Paschim Medinipur district (8.80 lakh), followed by Purulia (5.41 lakh), Bardhaman (4.89 lakh) and Bankura (3.69 lakh). There is, however, no Scheduled tribal area in West Bengal.

Convergence of Acts relating to management of tribal land, including issue of alienation: Alienation of land means dispossession of land of an individual or community, following transfer or change of ownership, title or possession. Section 14, Chapter IIA, of the West Bengal Land Reforms (WBLR) Act, 1955, is the fundamental legislation dealing with land alienation and restoration of alienated lands of tribal communities[3] in West Bengal, including various restrictions and stipulated ways of transfer of land by an ST *raiyat*[4].

The Project Officer-*cum*-District Welfare Officer (PO-*cum*-DWO), Backward Classes Welfare, of each district, has been designated as the 'Revenue Officer[5]' (RO) of the district, under the WBLR Act, 1955.

The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 [Forest Rights Act (FRA), 2006], seeks to recognize and vest the forest rights and occupation, in forest land, in forest dwelling STs and Other Traditional Forest Dwellers (OTFDs), who have been residing in such forests for generations, without any recorded rights. It provides for a framework for recording the forest rights so vested and the nature of evidence required for such recognition and vesting, in regard to forest land. Out of the 23 districts of the State, 13 districts[6] were identified where there was scope of implementation of the provisions of FRA, 2006. The rules of business of the Tribal Development (TD) Department encompass all matters pertaining to the FRA and forest produce.

Reflection in land records: The Directorate of Land Records and Surveys[7] (DLRS), West Bengal, under the L&LR and RR&R Department is responsible

[3] *Section 14E of Chapter IIA of the WBLR Act, 1955, inter-alia stipulates the powers of Revenue Officer to set aside improper transfers, by a ST raiyat, in contravention of the provisions of Section 14C, or if the permission for the transfer is found to have been obtained by misrepresentation or fraud. When the Revenue Officer has passed any such order, he shall restore the transferred plot of land or part thereof, to the transferor or his successor-in-interest. The word "restoration" shall mean restoration of the plot of land or part thereof, which has been transferred by a raiyat belonging to a Scheduled Tribe and include an equivalent quantum of plot of land or part thereof, of the same character, within the near vicinity of the transferred plot of land or part thereof.*

[4] *'Raiyat' means a person or institution holding land for any purpose.*

[5] *As per the WBLR Act, 1955, substantial powers, regarding the alienation and restoration of Tribal land, are vested in the "Revenue Officers". The matter of alienation of tribal land is specifically dealt with in the Backward Classes Welfare Department and the Tribal Development Department. The Officers of the Department i.e., PO-cum-DWOs/ Addl. DWOs/ BCWOs, in the districts, act as the "Revenue Officer" and discharge their duties for the purposes of implementing the provisions of Chapter IIA, Section 14 of the WBLR Act, in relation to transfer of tribal lands. Moreover, these Departments are also entrusted with the work of enforcement of restoration of alienated lands, to the Scheduled Tribes, under the extant Rules.*

[6] *Purulia, Bankura, Paschim Medinipur, Jhargram, Jalpaiguri, Alipurduar, Bardhaman, Cooch Behar, Hooghly, Birbhum, Darjeeling, Kalimpong and Murshidabad.*

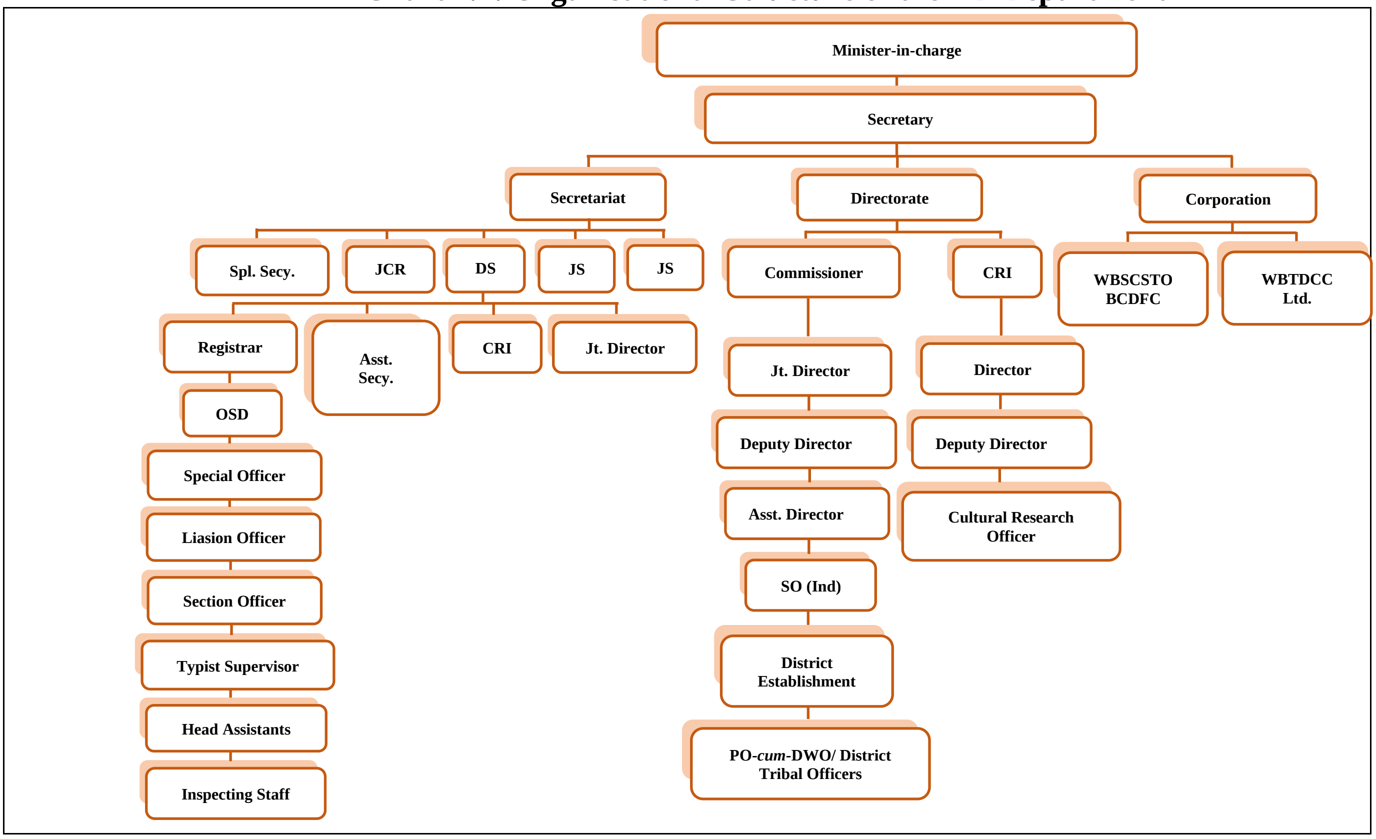
[7] *The DLRS and Joint Land Reforms Commissioner, WB, implements the integrated set-up of land reforms administration, at different administrative levels, in each district, and looks after the work relating to the set-up. He functions under the overall control, supervision and guidance of the Board of Revenue, in general, and the Land & Land Reforms Commissioner, in particular. He is also responsible for implementation of land reforms measures in the State. The DLRS, West Bengal, is authorised to issue technical instructions, subject to guidelines, if any, that may be issued by the Board of Revenue, from time to time, to be followed in technical matters, including preparation of maps, land surveys etc. The DLRS may issue such detailed instructions, as are not inconsistent with the provisions of the Act, or with the provisions of any act or Rules, or with any order or notification of the Government, or the Board of Revenue, for the time being, in force.*

for land reforms administration in each district. It flags the relevant plot numbers held by ST community as 'Section 14C applicable' in its database of land records. During the mutation process in "*Banglarbhumi*" (online portal of Land and Land Reforms Department to help citizens access land details and view all land related transactions in the State), the memo number of the permission order granted by the RO of the district is recorded. As per the records made available to audit, the L & LR and RR&R Department comes into the picture during the process of verification of land details, when it is to be ascertained if a particular plot of land belongs to a person from a Scheduled Tribe, and the mutation part, after the sale/ mortgage/ gift/ transfer deed, is made in the Registration offices, under the Directorate of Registration and Stamp Duty.

1.1.1 Organizational Structure

The Tribal Development (TD) Department, which had been created (March 2014) by bifurcating the Backward Classes Welfare Department, is assisted by the Directorate of Tribal Development (headed by the Commissioner of TD Directorate) and acts as the nodal authority for tribal welfare related activities, in the State. At the district level, the functions are managed by the PO-*cum*-DWO/ District Welfare Officer. The West Bengal Tribal Development and Co-operative Corporation Ltd. (WBTDCC), under the administrative control of the Department, was the nodal office for implementation of the Forest Rights Act, 2006.

Chart 1.1: Organisational Structure of the TD Department



Source: Data sourced from TD Department; Note: ***CRI:*** *Cultural Research Institute,* ***ACR:*** *Assistant Commissioner for Reservation,* ***JCR:*** *Joint Commissioner for Reservation;* ***JS:*** *Joint Secretary,* ***DS:*** *Deputy Secretary,* ***OSD:*** *Officer on Special Duty,* ***WBSCSTOBCDFC:*** *West Bengal Scheduled Castes, Scheduled Tribes and Other Backward Classes Development and Finance Corporation,* ***WBTDCC:*** *West Bengal Tribal Development Cooperative Commission and* ***SO:*** *Section Officer*

1.1.2 Audit Objectives

The audit objectives were to examine whether:

- an effective and efficient system, to identify tribal persons and tribal specified areas, in the State of West Bengal, was in existence.
- the procedures of alienation and restoration of land, belonging to the scheduled tribes, had been properly followed and modified, as required, in a timely manner, to protect the rights of the ST population.
- there were adequate internal controls in place, to monitor the management of tribal land.

1.1.3 Audit Criteria

Audit assessed various aspects of compliance, to the following Acts and Rules:

- West Bengal Land Reforms Act, 1955
- The Land Acquisition Act, 1894
- West Bengal LR Manual
- Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006, and the Rules framed thereunder
- West Bengal Land Reforms Rules, 1965
- The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013
- Orders and notifications, issued from time to time, by the GoI and GoWB

In addition, Audit also examined the adequacy of land value/ compensation paid, and rehabilitation measures taken in regard to tribal lands acquired by the Eastern Coalfields Limited (ECL) and Bharat Coking Coal Limited, (BCCL) (both being subsidiaries of Coal India Limited), with regard to the Rehabilitation and Resettlement (R&R) policy/ schemes of Coal India Limited.

1.1.4 Audit Scope and methodology

Audit covered a period of five years, from FY 2017-18 to FY 2021-22. At the State level, records of the Tribal Development Department, its Directorate and the West Bengal Tribal Development and Co-operative Corporation Ltd. (WBTDCC), were scrutinised. Six districts, *viz*. Paschim Bardhaman, Birbhum, Paschim Medinipur, Jhargram, Jalpaiguri and Purulia, were selected, based on stratified sampling on the ST population, as per Census 2011. In these six test-checked districts, relevant records of PO-*cum*-DWOs, Divisional Forest Officers (DFOs), District Land and Land Reforms Officers (DL&LROs), Additional District Sub-Registrars (ADSRs) and Land Acquisition Officers (LAOs), were scrutinized. In addition, records of three Eastern Coalfields Limited offices[8] (ECL) and one Bharat Coking Coal Limited (BCCL) office[9], in the Paschim Bardhaman district, as well as one ECL office[10] in the Purulia district, were also checked, as these companies had acquired land from people belonging to ST communities, during the period covered by Audit.

[8] *Salanpur Area, Sripur Area and Kunustoria Area*
[9] *Barakar Area*
[10] *Parbelia Area*

An entry conference was held in January 2023, with the Tribal Development Department and the Land & Land Reforms department, wherein the audit objectives, audit criteria, sampling and methodology were discussed. Responses received from various levels of functionaries, against audit communications, were also factored in, while arriving at the audit findings. Further, replies as received (May 2023) from the Land & Land Reforms and Refugee Relief & Rehabilitation Department have been suitably factored in the Report.

Audit Findings

The Performance Audit revealed various systemic and compliance deficiencies, as well as weaknesses in the internal control mechanism, in the management of Tribal Lands, in the selected districts. These have been discussed in the following paragraphs.

1.2 Absence of a foolproof system for identifying the tribal population and its land holdings

As already mentioned in *Paragraph 1.1* of this Report, there is no scheduled[11] tribal area in West Bengal. However, the same may be viewed in conjunction with the following facts:

(i) In the Directorate of Land Records and Surveys, Kolkata, no system of identification of tribal population, by the LR authorities, was in place. The test-checked DL & LRO offices could not furnish any data on the block-wise tribal population, for the period under Audit. The offices also stated that block-wise land holding areas could not be segregated for the tribal population and that no records were maintained by them, in respect of the number of block-wise landless STs.

(ii) No surveys had been conducted by the LR authorities, in the selected districts, to identify the tribal land. Tribal land was being identified on the basis of the surnames of the persons whose land was to be mutated and flagged under Section 14C[12]. In the absence of an exhaustive list of surnames for determining tribal identity, prescribed by the TD Department, the comprehensiveness of the process of identification of STs, and their land holdings, was doubtful and incomplete. Thus, chances of tribal land remaining unflagged by the L&LR and RR&R Department could not be ruled out. Absence of an exhaustive database of the tribal population and their land holdings, led to non-protection of ST land rights, as highlighted later in this report (*vide Paragraphs 1.4.2 and 1.4.3*).

(iii) In cases involving alienation of land from tribal communities (*i.e.* transfer of land from tribals to non-tribals) it was essential that specific guidance was in place for the Registering Authorities to ensure that the price of land actually paid to tribals, on sale of their landholdings, was not lower than

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[11] As per the Constitution of India, the President of India, may, by order, declare an area to be a Scheduled Area.

*[12] Section 14C of Chapter II A the WBLR Act, 1955, deals with the various modes of transfer of land, by Scheduled Tribe communities, which includes sale or gift to the Government, for public or charitable purpose and with the ST persons- complete usufructuary mortgage for a period not exceeding seven years, sale, gift, will or exchange with another ST person. It is also provided that, any such ST raiyat may, with the previous permission, in writing, of the **Revenue Officer,** transfer, by sale, his plot of land, or any part thereof, to a person not belonging to any Scheduled Tribe, on fulfillment of certain conditions.*

the prevalent market rates of land in the vicinity. Audit observed that in absence of such guidance, apart from the scanned copies of deeds, no tribal-wise details were maintained in relation to price/ consideration of land actually paid with reference to the market value, in the Registering offices. Audit also observed that no comments/ observations had been made by the Registering Authorities in cases involving price/ consideration of land actually paid being lower than market value. This meant that there was no mechanism to safeguard the financial interest of the tribals.

The ADSR offices stated that there was no role of the Registering Authorities, in cases where the price of land payable was found/ discovered to be lower than the prevalent market rates of land in the vicinity.

In reply, the L&LR and RR&R Department stated (May 2023) that identification of tribal population on the basis of surname of the *raiyats* and flagging their lands in the system of mutation, has been done in most of the cases and the work in respect of the left-out cases was going on. This was not exhaustive but covered a high percentage of the lands of tribal people. A holistic and comprehensive survey may not be feasible for identification of lands of each of the persons belonging to Scheduled Tribe. Moreover, no area in West Bengal is Scheduled area in terms of the Fifth Schedule of the Constitution.

The reply though did not enclose any details regarding actual identification of tribal population based on surname of the *raiyats* and flagging their lands in the system of mutation & did not offer any reason as to why a holistic and comprehensive survey was not feasible. Hence, Audit was not able to gain assurance regarding the authenticity of the furnished reply. Further, the Departmental reply did not touch upon the issue of protection of financial interest of the tribal population.

Recommendation:

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

1.3 Alienation of land by the Scheduled Tribes under Section 14C

As per Section 14C of Chapter IIA of the West Bengal Land Reforms Act, 1955, a *raiyat*, belonging to ST, may transfer his holding or part thereof, *inter alia*, by sale or exchange, in favour of any person belonging to an ST. It was provided that any such *raiyat* may, with the previous written permission of the Revenue Officer (PO-*cum*-DWO), transfer, by sale, his holding, or any part thereof, to a non-ST person. It was further provided that no such permission shall be granted by the RO, unless he is satisfied that no purchaser, belonging to ST, is willing to pay the fair market price of the holding or any part thereof, and that the proposed sale is intended to be made for one or more of the following purposes, namely:

a. for the improvement of any part of the holding,

b. for investment, or

c. for such other purposes, as may be prescribed.

1.3.1 Transfer of land by ST raiyats

1.3.1.1 Absence of specific conditions for sale/ transfer of land by STs, resulted in different decisions by different PO-cum-DWOs

As sub-section (e) of Section 14C stipulated that sale may be permitted by the RO "for such other purposes as may be prescribed", it was imperative that the Government prescribed the admissible purposes for granting permissions. Government, however, had not specified the same, as of date (March 2023). In the test-checked districts, it was noticed that, out of the total 191 permissions, granted during 2017-22, in 106 cases (55 *per cent*), transfer of land, from the ST *raiyats* belonging to non-tribal buyers, was permitted, for other purposes excluding prescribed ones by invoking sub-section (e), as detailed in **Table 1.1**.

Table 1.1: Purposes for which permissions were granted under Section 14C during 2017-22

Sl. No.	District	No. of permissions granted (2017-22)	Permissions granted for						Remarks
			Buying a new piece of land	Buying a new house/ flat	Construction/ repair of dwelling houses	Medical Treatment	Daughter's marriage	Other purposes	
1	Paschim Bardhaman	151	12	03	15	17	19	85	Out of the 85 permissions granted for "Other purposes", 51 permissions had been issued for transfer of tribal land to ECL and BCCL, for mining activities.
2	Paschim Medinipur	10	0	0	0	0	0	10	Permissions were granted only when there had been a prior exchange of land, from the non-tribal buyer to the tribal *raiyat*.
3	Jhargram	3	0	0	1	0	0	2	--
4	Birbhum	12	5	1	5	1	0	0	Most of the applicants cited a host of reasons for sale of their land, sometimes citing up to three reasons.
5	Purulia	0	-	-	-	-	-	-	No permissions were granted during 2017-22
6	Jalpaiguri	15	2	3	1	0	0	9	For other purposes, applicants cited reasons such as old age/ Fixed deposit/ barren land sale/ to return loan amount/ business purpose *etc.*
Total		**191**	**19**	**07**	**22**	**18**	**19**	**106**	

Source: Data furnished by PO-cum-DWO of respective districts

Scrutiny also showed variance in the approaches adopted by different ROs. In Paschim Bardhaman, Birbhum, Jalpaiguri and Jhargram, permissions were granted not only for purposes like buying a new piece of land or house (investment) and construction/ repair of their dwelling houses (improvement) but also for purposes like medical treatment, daughter's marriage, urgent work *etc.* It was further observed that the PO-*cum*-DWOs of these districts did not call for any documents in support of investments, or improvements of any part of the holdings to be made by these tribal persons, while granting permissions. In Paschim Medinipur, however, permissions had been given only for the purpose of investment and on six occasions, permissions had been denied on the ground that they were sought for daughter's marriage, treatment, business and purchase of land.

Non-issuance of clear instructions was not in consonance with the spirit of Section 14C and the extant Act, therefore, could not be a deterrent against alienation of tribal land, in favour of non-tribal purchasers.

On this being pointed out, PO-*cum*-DWOs, Birbhum and Paschim Bardhaman, confirmed (January 2023) non-availability of any clear directions from the higher authorities, in regard to the applicability of the phrase "for such other purposes as may be prescribed". PO-*cum*-DWO, Birbhum, further stated that the same would be brought to the notice of the higher authorities, for directions. PO-*cum*-DWOs, of the other test-checked districts, had not furnished any reply (September 2024).

1.3.1.2 Absence of guidelines for averting full land alienation

It was observed that there was no system of pre-permission check, in place, either for the PO-*cum*-DWOs, or for the Land Authorities, who were the custodians of land records and where the final mutations took place, to ensure, before granting permission under Section 14C, that the tribal person alienating (through exchange/ gift/ mortgage) land did not become completely landless in the process.

A good practice was observed in Paschim Medinipur, where the PO-*cum*-DWO granted permission for alienation of land, under Section 14C, on the pre-condition that the non-tribal person (intended buyer) transferred another piece of land, of at least the same value, in favour of the tribal person (intended seller). In the other five test-checked districts, there was no system in place to ensure this, in the absence of protective regulations.

However, no such protection existed in the cases where sale/ exchange/ gift/ mortgage was made between tribal sellers and tribal buyers, which, as per the position of law, were not routed through the PO-*cum*-DWO. In the absence of any protective regulations, the intended tribal sellers were exposed to the risk of becoming landless.

Audit observed, in Birbhum, that, out of 12 permissions issued during 2017-22, in six cases, the tribal sellers had become entirely landless, in their respective *mouzas*[13], due to sale of their small land-holdings to non-tribals.

On this being pointed out in audit, the PO-*cum*-DWO, Birbhum, stated (January 2023) that: (i) in the absence of any systemic checks having been prescribed, care was being taken to avert such cases of landlessness, while conducting hearings, on a case-to-case basis and (ii) since cases of tribal to tribal land transfer were not routed through the RO, chances of the seller becoming landless could not be identified and prevented by the RO. The PO-*cum*-DWO, Paschim Bardhaman, also clarified (February 2023) that no such guidelines, for averting full land alienation, had been prescribed by Government.

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[13] *'Mouza' is a geographical expression of a unit of landmass for revenue settlement and revenue collection.*

In reply, the L&LR and RR&R Department stated (May 2023) that the matter of assessment of feasibility of guidelines for averting full land alienation has been referred to the Tribal Development Department and it is under their examination.

Recommendation:

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

1.3.2 Lack of control on transfer of land among tribal individuals

1.3.2.1 Exploitation of marginalized tribals by affluent tribals

Scrutiny of case records and files relating to mutation (change in Record of Rights), in the office of the Block Land & Land Reforms Officer (BL&LRO), Neturia, in Purulia district, revealed that a permission order had been issued, in February 2016, by the PO-*cum*-DWO, Purulia, to an individual A[14], belonging to the ST community, for sale of 19.3375 acres of land, to a private limited company, namely M/ s Shakambhari Ispat and Power Ltd. (Company).

Case records/ files, related to the aforesaid permission order, were not furnished to Audit, by the PO-*cum*-DWO, Purulia, though called for. Subsequently, out of 19.3375 acres of the above-mentioned land, 11 sale deeds, involving 9.432 acres, were scrutinized by Audit, in ADSR, Raghunathpur and the District Registrar, Purulia. Detailed scrutiny of the 11 purchase deeds and the corresponding sale deeds, revealed that, at first, land had been bought from tribals, on several occasions (during 2012-14), by the tribal individual 'A'. Subsequently, the entire parcel of land had been sold to the Company, against a single permission order, issued in February 2016.

The recitals of the deeds and scrutiny of connected records showed:

- Since these transactions of sale of lands were done within the ST community, such cases, where the sale/ exchange/ gift/ mortgage had been made between tribals to tribals, had not been routed through the PO-*cum*-DWO, as per the position of law.
- There was no mechanism, in place, to ensure payment of fair market price, to the ST seller, by an ST buyer. In the 11 test-checked cases, tribal land had been transferred, in favour of individual A (ST buyer), at a value lower than the assessed market value determined by the ADSR, Raghunathpur (as per the registered deeds), under the Directorate of Registration and Stamp Revenue. The *raiyats* belonging to the ST community were, thereby, wrongfully deprived of ₹ 8.40 lakh, while transferring lands to the ST buyer, at prices below the assessed market rate (details shown in ***Appendix 1.1***). Had the cases been routed through the Revenue Officer, and a system of cross-verification of the data/ information, available with the Registration Directorate been in place, due receipt of the "fair market value" of land, to the tribal seller could have been ensured. Had there been such a system in place, such short-payments, to the tribal sellers, could have been avoided**.**

Going by the spirit of Section 14C of the WBLR Act, 1955, provisions have been made in this section to safeguard the tribal *raiyats*, against any kind of land

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[14] *Shri BXXXu Baski, District: Paschim Bardhaman, PS: Jamuria*

alienation, by force, greed, inducement, deceit *etc*. However, exploitation of small marginalized tribals, at the hands of affluent and influential tribal individuals, cannot be ruled out, in these types of intra-community transactions.

On this being pointed out in audit, PO-*cum*-DWO, Purulia, stated (January 2023) that the matter was out of his knowledge, as no permission was required, during transfer of land from one tribal *raiyat*, to another tribal *raiyat*.

Recommendation:

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

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

1.3.2.2 Land was eventually transferred to a private company, without payment of fair prices to the original tribal land owners, due to lack of checks exercised by the PO-cum-DWO

Scrutiny of sale deeds, registered in the ADSR, Raghunathpur, in the Purulia district, revealed that several plots of land (total area of 7.855 acres), were bought by a single ST individual (same individual 'A', referred to in *Paragraph 1.3.2.1*), from other tribal people, during 2016 to 2022, resulting in alienation of land from tribals, without any control or checks having been exercised by the concerned authorities. Details of the sale deeds registered are as shown in ***Appendix 1.2***. This entailed a loss of ₹ 21.01 lakh to the original tribal landowners owing to payment being made to them at rates below the fair price.

In this context, it is noteworthy that the same tribal person (individual A) had earlier been involved in purchase of land, from small and marginalized tribals in the area, thereby avoiding the permission of the PO-*cum*-DWO, and had later transferred the whole chunk of land, to a private company *(as discussed in Paragraph 1.3.2.1)*. The land finally ended in the hands of a private company, on the basis of a single permission accorded by the PO-*cum*-DWO of the district. There were no records available to indicate that the concerned PO-*cum*-DWO had assessed, in the instant case, the justifications, merits and *modus-operandi* of accumulation of land, by the tribal person A, by purchasing smaller pieces of land, from other tribal persons. Thus, the PO had failed to exercise such checks, which could have ensured that the selling tribals received fair market value of their lands and used the sale proceeds for "improvement" or "investment" purposes.

On this being pointed out in audit, the PO-*cum*-DWO, Purulia, replied (January 2023) that the matter was out of his knowledge, as no permission was required, during transfer of land, from one tribal *raiyat*, to another tribal *raiyat*.

1.3.2.3 Indirect acquisition of tribal land by Private Company at concessional rate

During scrutiny of Long term settlement (LTS) case records & files maintained in the O/o the DL&LRO, Purulia, Sale Deeds registered in ADSR Raghunathpur & related conversion files maintained in the BL&LRO, Neturia, it was revealed that three number of permission orders were issued by the PO-*cum*-DWO, Purulia to two individuals (married couple) belonging to ST community (Individual A and his wife)[15] for sale of 29.4975 acre of land to Shakambhari Ispat and Power Ltd. (SIPL) in mouza –Radhamadhabpur[16] in Purulia district in February 2016. The whole quntum of land was sold to SIPL in March 2016 and details of sale deeds registered (ADSR Raghunathpur) in favour of SIPL against the respective Permission Orders are shown in the table below:

Table 1.2: Details of acquisition by SIPL

Sl. No.	Permission order/ Date	Name of the seller	Name of the purchaser	Deed No/ Year & (Date of Registration)	Area (Acre)
1	172/ BCWP Dt.12.02.2016	BXXXu Baski	Shakambhari Ispat and Power Ltd. (SIPL)	140300748/ 2016 (17.03.2016) 140300766/ 2016 (21.03.2016) 140300767/ 2016 (21.03.2016)	19.3375
2	260/ BCWP Dt 26.02.2016			140300749/ 2016 (17.03.2016)	4.51
3	261/ BCWP Dt. 26.02.2016	NXXXli Baski; W/o BXXXu Baski		140300739/ 2016 (17.03.2016)	5.65
				Total Area	**29.4975**

Source: Data obtained from office of DL&LRO, Purulia

Firstly, small plots of land were bought from marginalized tribals on several occasions (during 2012-15) by this couple belonging to the ST community. Later the whole parcel of land was sold to SIPL as mentioned earlier in the *Paragraph 1.3.2.1*.

Moreover, the quantum of land held in the name of the tribal individual 'A' & his wife (29.4975 acres) crossed the prescribed land ceiling area[17] prescribed under section 14 M of the WBLR Act, 1955, before it was ultimately sold to SIPL in March 2016. However, the title of land (ROR) was not in their name, nor were any documents found on record regarding the steps taken by the concerned LR authority (DL &LRO Purulia) for vesting of excess of ceiling area.

Further scrutiny of LTS cases and case files related to vesting of excess of ceiling area, under Section 14 Y of the WBLR Act, 1955, in DL&LRO, Purulia, revealed that SIPL had applied for LTS of 72.83 acres of land. Detailed scrutiny revealed that, out of 72.83 acres, the company had purchased 52.53 acres of land, without prior permission of the State Government. The L&LR and RR&R Department, in its communication in April 2018, stated that 52.53 acres of tribal *Raiyati* land (beyond the ceiling area as per Section 14 Y) had been mutated in the name of the company. The company agreed to obtain permission, under section 14Y of the WBLR Act, 1955, in respect of 63.35 acres of land (including 10.82 acres of Govt. vested land apart from those 52.53 acres of tribal *Raiyati* land). Audit observed that the residual 9.48 acres (3.53 acres of tribal *Raiyati*

[15] *BXXXu Baski & NXXXli Baski; W/o BXXXu Baski)*
[16] *JL no. 117 & in mouza – Madandi, JL no. 120 of Neturia Block*
[17] *24.22 Acres*

land for which requisite permission was not available and 5.95 acres of non-tribal *Raiyati* land), was still to be purchased.

Permission was, therefore, granted under the provisions of Section 14Y of the WBLR Act, 1955, in September 2019, by the L& LR Department, to SIPL, for the acquisition and holding of the 63.35 acres of land, as per the following conditions.

i) LTS of 52.53 acres of land on payment of concessional *Salami*[18], at the rate of two *per cent* of the current market value and the usual annual rent of 0.3 *per cent* of the current market value.

ii) LTS of 10.82 acres of Govt vested land on payment of *Salami*, at the rate of 95 *per cent* of the current market value and the usual annual rent of 0.3 *per cent* of the current market value.

iii) The Company was not to acquire the said land illegally or forcibly, in any circumstances, whatsoever.

SIPL requested (September 2019) the DL&LRO, Purulia, for grant of LTS, for 63.65 acres and the formal proposal for LTS was sent, to the L&LR and RR&R Department, by DL&LRO, Purulia, in December 2019, stating that the market value of 63.35 acres was ₹ 5.64 crore, as per the valuation, assessed by Inspector General, Registrations (IGR) West Bengal.

The possession of the aforesaid land (63.35 acres) was given to the SIPL, in March 2020, as communicated by BL &LRO, Neturia, to the DL&LRO, Purulia.

Further scrutiny of LTS case records revealed that a sanction of LTS of 5.28 acres[19] of land was again accorded to SIPL, in August 2021, the possession of which was given to SIPL in September 2021.

Audit scrutiny and cross-verification of the land schedule attached with the aforementioned two Sanction Orders, with the land schedule attached with the Permission Orders given by the PO-*cum*-DWO, Purulia, revealed that 52.53 acres and 5.28 acres of land included all the plots of tribal land (*i.e.* 29.4975 acres) purchased against three Permission Orders issued by the PO-*cum*-BCW, Purulia. Detailed analysis revealed the following:

a) Even though the titles of the various tribal plots had not been transferred in the couple`s name, nor had the ROR been framed in their favour, permission had been granted, for sale of these plots, by this couple, by the PO-*cum*-DWO, Purulia. The extant rules and regulations, in regard to vesting of excess of ceiling area under Section 14 M of the WBLR Act, 1955, failed to act as deterrent against this mass acquisition of ST land by two tribal individuals (married couple) at the first instance and its consequent sale to a private company.

b) SIPL could purchase and acquire such a large parcel of tribal land (*i.e.* 29.4975 acres), belonging to several number of small and marginalised tribals, from two tribal individuals (couple), against only three permission orders of PO-*cum*-DWO, Purulia. As such, the entire

[18] *The premium payable/ paid in connection with acquisition of land is called as salami*
[19] *2083-GE(M)/3M -40/15 (Pt-I) dt 25.08.2021*

system put in place for safeguarding the interests of tribals, as envisaged under the provisions of Section 14C of the WBLR Act, was defeated.

c) The private company was accorded sanction for LTS of 52.53 acres and 5.28 acres (inclusive of 29.4975 acres of tribal land) of such land, on payment of concessional *Salami*, at the rate of two *per cent* of the current market value, as against the usual *salami* of 95 *per cent*, while the interests of the tribal *raiyats*, who might have been rendered landless, was ignored. Due to this indirect acquisition of land, the company was completely absolved from the responsibility of making any provisions for rehabilitation of Project Affected Persons (PAPs), among whom, the majority were tribals. The LR authorities, that accorded the sanction for LTS, against tribal land, failed to initiate any corrective measures, with regard to ensuring proper compensation.

On the contrary, the private company was allowed to retain the land in excess of ceiling area, through grant of LTS, at much lower rates, as compared to the LTS against original government vested land, as illustrated in **Table 1.3**.

Table 1.3: Difference in rate of land for Government vested land and land purchased from the STs

Sl No.	Details of Land Schedule	Land value received by the marginalised Tribals by sale of land to affluent tribal, *i.e.* finally sold to company (₹ per acre)	Value of land paid by SIPL as salami at the rate of 95 *per cent* to Government on Government vested land (₹ per acre)
1	Mouza - Madandi, Jl No. 120 Neturia Block in Purulia	84,292[20]	9,20,000

Source: Data obtained from DL&LRO, Purulia

1.3.2.4 Permission issued to sale tribal land without ascertaining the Ownership/ title of land in favour of the seller

A Permission Order was granted to Bxxxu Baski, by PO-*cum*-DWO, Purulia in February 2016, for sale of land to Shakambhari Ispat and Power Ltd. (SIPL). During scrutiny of one sale deed registered (in 2017), in favour of Bxxxu Baski, in the ADSR, Raghunathpur, and its cross-verification with the plots of land mentioned in the schedule attached with the Permission order, it was observed that 0.25 acres of land (Plot no. 38, Khatian no 361; Area 0.13 acre & Plot no. 38, Khatian no. 170; Area 0.12 acre), was included in the permission order referred above. However, the purchase deed of the plot concerned was registered in name of Bxxxu Baski, only in May 2017, after the issuance of Permission Order.

This raises a question on system of verification of land titles of the plots of land included in the schedule, annexed with the aforesaid Permission order, as Bxxxu Baski was accorded permission to sell tribal land plots (*i.e.* 0.25 acres), though the title of land was not in his favour at that point of time. Details are given in **Table 1.4**.

[20] *purchase value per acre of land as calculated from Appendix 1.1*

Table 1.4: Details of Purchase Deed of Bxxxu Baski

Deed No./ year and Name of Registration Office	Date of Registration	Buyer Name/ Buyer's Address	Seller Name	Seller Address	Plot & Khatian No and Area of each plot	Total Area of Land (Acres)
140300968/ 2017 Raghunathpur	04.05.2017	Bxxxu Baski,	Axxl Murmu & Mxxxxeb Murmu, Sxxxxeb Murmu, Sxxxxan Murmu,	Village: Madandi, District: Purulia, PS: Neturia, Pin: 723121	Plot No.: RS-38 Khatian No.: 291 Area: 0.12 acre Plot No.: RS-38 Khatian No.: 361 Area: 0.13 acre Plot No: RS-38 Khatian No.:170 Area: 0.12 acre Plot No.: RS-35 Khatian No.: 170 Area: 0.02 acre Plot No.: RS-39 Khatian No.: 170 Area 0.05 acre	0.44

Source: Data obtained from Office of DL&LRO, Purulia

1.3.2.5 Absence of a time limit for processing of applications

As per the extant Rules, a tribal seller has to apply to the Revenue Officer of the District, for obtaining permission, for sale/ transfer of his plot of land, to any non-tribal person. Scrutiny of records revealed that there had been delays in the processing of applications by the PO-*cum*-DWOs (Revenue officers), of the test-checked districts, as shown in **Table 1.5**.

Table 1.5: Delays in processing of applications by PO-*cum*-DWOs, during 2017-22

Sl. No.	District	Total number of applications received during 2017-22	Applications not processed	Permissions granted	Permissions denied	Status of application under process (pendency)				
						for less than one year	for one year to less than two years	for two years to less than three years	for three years to less than four years	for more than four years
1	Paschim Bardhaman[21]	193	11	151	2	9	6	0	0	8
2	Paschim Medinipur	77	24	10	6	13	6	7	4	7
3	Jhargram	3	0	3	0	-	-	-	-	-
4	Birbhum	31	0	15	0	12	1	0	2	1
5	Purulia	15	0	0	0	6	8	1	0	0
6	Jalpaiguri[22]	75	0	15	0	8	9	3	5	7
	Total	**394**	**35**	**194**	**8**	**48**	**30**	**11**	**11**	**23**

Source: Data obtained from Offices of PO-cum-DWO of respective districts

It was observed that no time limit was stipulated, either under the Act, or under the Rules, for disposal of applications received by the PO-*cum*-DWOs, for permission. No subsequent notifications or orders were also found on record, prescribing any time limit for disposal (acceptance/ rejection) of such applications. This position was detrimental to the welfare of the tribal populace, as such delays made the entire process of the sale of tribal land very

[21] *For Paschim Bardhaman, the dates of application for six cases were not available; hence, the status of the same has not been included in the above table*

[22] *Out of 75 cases of permission, received in the office of the PO-cum-DWO, between 2017-22, 15 permissions had been granted, and 60 cases of permissions had remained pending. Out of the 60 pending cases, 32 had been checked in audit*

cumbersome, leading to deterioration of the demand and price of tribal land. This was likely to have acted as a disincentive for tribal persons in getting their land property flagged under Section 14C.

On this being pointed out in audit, PO-*cum*-DWOs, Birbhum and Paschim Burdwan, reiterated (January 2023 and February 2023 respectively) that no time limit had been prescribed in the rules, for disposal of cases under Section 14C. PO-*cum*-DWO Purulia, stated (January 2023) that the delays were caused due to the time taken for ascertaining the genuineness of the transfer of ST land, in light of various allegations of non-ST persons, motivating STs, for selling their land, for various purposes, including business. The remaining test-checked districts did not furnish any reply (September 2024).

1.3.3 Tribal land was alienated, by-passing permission of the Revenue Officer

In the office of the PO-*cum*-DWO, Purulia, it was observed that one application, of one intended tribal seller B[23], had remained pending, for the purpose of permission of sale to a non-tribal person, under Section 14C. Further scrutiny of the application showed that a sale deed of the land, with the same particulars (*viz*. area, plot no., khatian *etc*.), had been executed and registered, in favour of a non-tribal person, in the office of the DSR, Purulia, in April 2022, at a rate less than the prevailing market rate, even though the application for permission had still remained undisposed at the PO-*cum*-DWO's end, as of date (January 2023).

Moreover, in the instant case, the *raiyat* was wrongfully deprived of ₹ 1.67 lakh[24], while transferring lands to a non-ST buyer, at a price below the market rate.

On further cross-verification of the land schedule, available in the registered sale deed, and the corresponding details of Plot & Khatian, as per the land records of the LR department (*i.e.* DL & LRO, Purulia), it was revealed that the above-said plot had been mutated in favour of a non-tribal person[25].

It was evident that DSR, Purulia, had failed to apply the necessary checks, while processing the application for the sale of land, belonging to an ST person, without obtaining, the requisite permission of the RO, in terms of Section 14 C of the WBLR Act. Moreover, the Record of Rights (ROR) was framed in the name of the non-tribal buyer, even though the said plot should have been flagged as tribal land, in the LR records, under Section 14C of the WBLR Act.

On this being pointed out in audit, PO-*cum*-DWO, Purulia, replied (January 2023) that the matter was not in his knowledge, as the applicant had sold his land without permission and had not communicated this matter. The DL&LRO Purulia did not furnish any reply (September 2024).

Thus, the authorities responsible for safeguarding the interests of the tribal persons had failed in doing so. Owing to such failure in safeguarding the interests of the tribal persons, the TD Department may contemplate introducing a mechanism for ensuring that defaulting Officers are held accountable for such failure in discharging their duties.

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[23] *Shri Mxxxb Txxxey*
[24] *Market Value- ₹ 4.67 lakh and Set Forth Value- ₹ 3.00 Lakh*
[25] *Shri Sxxxxsh Mxxxxrjee, of Chunabhatti Rani Road, Purulia*

1.3.4 Absence of a system of cross-verification of data available with other departments

Cross-verification of permission orders, from the offices of the PO-*cum*-DWOs of the selected districts, with the corresponding sale deeds, from the offices of the Districts Registrar/ ADSR offices concerned, revealed several irregularities, as described in the following paragraphs:

1.3.4.1 Receipt of sale proceeds was less than the assessed fair market value, in Birbhum and Jhargram

Scrutiny of permissions, granted by the PO-*cum*-DWOs, in two districts, *viz*.: Birbhum and Jhargram, for sale of land to non-tribal persons, revealed that 15 permissions had been accorded by the said offices, during the period between December 2019 and May 2022. Study of the corresponding 15 sale deeds and their recitals, obtained from the offices of the District Registrars, Birbhum and Jhargram, revealed that, in 10 cases (out of these 15 cases), the tribal sellers had actually received amounts lower than the amounts sanctioned by the concerned ROs. As a result, the tribal sellers had received short-payment of fair market prices amounting to ₹ 83.51 lakh, in these 10 cases, as detailed in ***Appendix 1.3***.

On this being pointed out in audit, the PO-*cum*-DWO, Birbhum, stated (January 2023) that cross-verification of the data available with the Registration Department was being done and valuation reports of the land in question were being taken. It was being ensured that the tribal seller received the due fair market value, as assessed by the RO, through examination of deeds and otherwise. The PO-*cum*-DWO, Jhargram, stated (December 2022) that, due hearings of the ST sellers had been conducted, to ascertain that the lands were proposed to be sold without any fear, coercion or entrapment. Disposal of the cases were done after considerable duration of time and there were sufficient opportunities for availing prospective buyers. However, the above instances, found by Audit, were contrary to the replies of the PO-*cum*-DWOs.

1.3.4.2 Improper assessment of Fair Market value by the Revenue Officer in Paschim Bardhaman

In Paschim Bardhaman, scrutiny revealed that permissions of sale, of land belonging to tribal persons, to non-tribal buyers, were being issued after holding enquiries and ensuring, *inter alia*, that no ST buyer was willing to pay the fair market price of the holding. However, this was not enough to protect the interests of the tribal sellers, as the actual payment of fair market prices, by non-ST buyers, was not being ensured. Consequently, it was observed that, in 20 test-checked cases, in the district, during 2017-22, permissions had been issued, by the PO-*cum*-DWO, for transfer of holding or part thereof, by a *raiyat* belonging to an ST person, to a private person not belonging to ST, at rates lower than the market values, as determined through e-assessment[26], by the Directorate of Registration and Stamp Revenue. The short payments, *vis-à-vis* the market rates, amounted to ₹ 94 lakh, in these 20 cases, as detailed in ***Appendix 1.4***.

On this being pointed out in audit, the PO-*cum*-DWO, Paschim Bardhaman, stated (February 2023) that documents had been requisitioned (October 2022)

[26] *The market value of the land, at the time of registration, is assessed through e-assessment, by the Directorate of Registration and Stamp Revenue.*

from the respective ADSRs, but the same had not been received. The reply was not tenable, as the PO-*cum*-DWO, Paschim Bardhaman, had verified the valuations of land, received from the respective ADSRs, while granting permissions under Section 14C of the WBLR Act, 1955.

1.3.4.3 Non-receipt of any valid proof of the total amount of transaction

In Paschim Bardhaman district, the permission orders, issued by the PO-*cum*-DWO, in exercise of the powers vested under Clause 12 of Section 2 of the WBLR Act, 1955, directed the applicants to submit valid proof of total amount of transaction, within one month of the transfer of property.

However, no such valid proofs, of the total amounts of the transactions made, had been received by the PO-*cum*-DWOs (ROs), in any of the cases, with regard to permissions accorded, during 2017-22. Subsequent efforts, if any, on the part of the district authorities, for receiving the same, were not found available on records. Consequently, the PO-*cum*-DWOs were not in a position to ascertain whether the transfer of land, by a *raiyat* belonging to a ST community, had been made by registered instruments, and at the agreed price mentioned in the permission letter. On this being pointed out in audit, the PO-*cum*-DWO, Paschim Bardhaman, stated (February 2023) that the same would be communicated to the concerned sellers/ purchasers.

Audit observed that the extant Rules and Regulations were silent on the aspect of role of the RO, in regard to ascertaining the actual quantum of receipt of value, for the land sold by the tribal seller and its subsequent usage. Also, Standard Operating Procedures had not been framed, in regard to the registering authorities, for counter-verification of records from the ROs. No checks were available in the designated software of e-Nathikaran[27], in cases involving alienation of land for tribal communities. There was no specific arrangement, in e-Nathikaran, for entry of specific comments or observations by the registering officers, in cases where the valuation of land was found/ discovered to be lower than the prevalent market rates of land in the vicinity.

It was noticed, in audit, that there was no system for cross-verification of the data/ information available with other departments, which could have avoided instances of short payment to tribal sellers.

In reply, L&LR and RR&R Department stated (May 2023) the matter of assessment of feasibility of installing a system of cross-verification of data to ensure proper receipt of the sale proceeds by the tribals was under examination.

Recommendations:

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

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

[27] *'E-Nathikaran' is an online portal of the Finance Department, that allows property owners to complete the process of registering a property in Kolkata and other cities in West Bengal*

1.4 Transfer of land to ECL and BCCL

Prayers were submitted (February 2021) by the General Managers of the Eastern Coalfields Limited (ECL) and Bharat Coking Coal Limited (BCCL), to PO-*cum*-DWO, Paschim Bardhaman and Purulia, for acquiring tenancy land belonging to persons from ST community to revive and boost up coal mining activities in different areas in Paschim Bardhaman and Purulia districts. Applications were also received, by the PO-*cum*-DWOs, from person(s) belonging to the ST community, for transfer of their lands, in the said areas, to ECL/ BCCL. On the basis of the same and after holding enquiry and hearing, the PO-*cum*-DWO of Paschim Bardhaman district, being the RO, in exercise of the powers vested under clause 12 of Section 2 of the WBLR Act, 1955, issued (between March 2018 and January 2021[28]) permissions to 74 applicants, to transfer their lands to ECL/ BCCL. It was mentioned in the permission orders that compensation was to be provided to the land owners, as per the Rehabilitation and Resettlement Policy (R&R Policy), 2012, of Coal India Limited.

As mentioned above, permissions were issued by the RO of Paschim Bardhaman, in 74 cases, for transfer of holding or part thereof, by a *raiyat* belonging to the ST community to ECL or BCCL. Scrutiny, however, showed that there were instances of lack of governance and control, in the form of inadequate involvement of the concerned government functionaries (*i.e.* ROs, Collectors of the respective districts, *etc*.) in the process, leading to short-receipt of compensation by the tribal land owners and deficiencies in the implementation of the Rehabilitation and Resettlement scheme, as elaborated in the succeeding paragraphs.

1.4.1 Short payment of land compensation

As per Section 26 of the Act of 2013, the Collector shall determine the market value of land, following the criteria stipulated under the said Section, for assessing and determining the market value of land. In the above test-checked cases, the valuation of land under transfer, had not been mentioned in any of the permission letters and, instead, it had been mentioned that the same was done "As per Coal India norms".

It was observed, from the records of the four ECL offices and one BCCL office at Barakar, that land had been purchased, by the test-checked offices, directly from ST *raiyats*, at negotiated rates, which were much lower than the fair market prices for those plots of land, as determined by e-assessment by the Directorate of Registration and Stamp Revenue. Neither the provisions of the Act of 2013, nor the provisions of the R&R Policy, 2012, had been followed by any of the test-checked ECL and BCCL offices, in determining the amount of land compensation. It was also noticed that there had not been any involvement of the District Collector in the process.

Scrutiny further revealed that, in the order sheets for granting permission under Section 14C of the WBLR Act, 1955, the market valuation reports of the ADSR, had been reviewed by the PO-*cum*-DWO, along with other documents. It was mentioned, in the order sheet of the PO-*cum*-DWO, Paschim Bardhaman, that compensation would be provided to the land owners, as per the R & R Policy of Coal India Limited. It was evident that the absence of any proactive pursuance,

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[28] *Order dates were not available for 14 applicants*

on the part of the PO-*cum*-DWO (*i.e.* the RO), had led to deprivation of the tribal *raiyats* by ₹ 15.25 crore, in 66 test-checked cases, during FYs 2017-18 to 2021-22. **Table 1.6** gives an overview of the short payment, to the tribal *raiyats*, by the test-checked ECL/ BCCL offices, due to payment of land compensation (detailed in ***Appendix 1.5***), below the market rates.

Table 1.6: Short payment to tribal *raiyats*, by the ECL/ BCCL offices, due to payment of land compensation below the market rate

Sl. No.	Name of the ECL/ BCCL office	Number of cases test-checked, involving sale by tribal *raiyats*	Market value of land (₹ in lakh)	Set forth value[29] (₹ in lakh)	Deed Sale Value (₹ in lakh)	Short payment *vis-à-vis* market rate (₹ in lakh) *(percentage of short payment)*
1.	ECL, Salanpur Area	37	767.29	127.30	127.30	639.99 *(83.41)*
2.	ECL, Sripur Area	22	592.15	61.79	61.79	530.36 *(89.57)*
3.	ECL, Kunustoria Area	04	312.20	15.71	15.71	296.49 *(94.97)*
4.	BCCL, Barakar Area	01	82.10	45.12	45.12	36.98 *(45.04)*
5.	ECL, Parbelia group (Sodepur Area)	02	25.86	4.80	4.80	21.06 *(81.44)*
Total		**66**	**1,779.60**	**254.72**	**254.72**	**1,524.88 *(85.68)***

Source: Data obtained from offices of ECL/ BCCL and PO-cum-DWO

It is seen from **Table 1.6** that there was short payment against the market value of land, ranging between 45 to 95 *per cent*, in the 66 test-checked cases.

The General Manager, ECL Kunustoria Area, stated (November 2022) that, as the land acquisition had been made by the direct purchase mode, there was no provision of involvement of the Collector for determining land compensation. It was further stated that, in the direct purchase mode, ECL management had negotiated directly with the landowners, for suitable compensation against land and employment. BCCL, Barakar, replied (February 2023) that the set forth value as land compensation, as offered by BCCL, had been decided after negotiating with the tribal person from whom the land was acquired. The replies were not tenable, as such sale of land violated the provisions of the R&R Policy, 2012, and the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Act of 2013). No reply was furnished by the other test-checked ECL offices (September 2024).

1.4.2 Differences in the prices of land paid by ECL for vested land and land purchased from STs

Scrutiny of records of ECL, Sripur Area and Salanpur area, revealed that, during the period between 2016 and 2021, ECL had acquired or proposed to acquire land, from private landowners, including ST landowners, as well as Government, for mining purposes. Scrutiny of records of ECL, Sripur and ECL Salanpur areas, however, revealed that there were considerable differences in the rates of land paid by ECL, for vested land[30] and land purchased from ST landowners, as shown in **Table 1.7**.

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[29] *It is the value set forth in the instrument*

[30] *As per Section 3A (1) of the WBLR Act, 1955, the rights and interests of all non-agricultural tenants and under- tenants, under the West Bengal Non-Agricultural Tenancy Act, 1949, shall vest in the State, free from all encumbrances, and the provisions of Sections 5 and 5A of the West Bengal Estates Acquisition Act, 1953, shall apply, with such modifications as may be necessary, mutatis mutandis, to all such non-agricultural tenants and under-tenants, as if such non-agricultural tenants and under-tenants, were intermediaries and the land held by them were estates and person holding under a non-agricultural tenant or under tenant were a raiyat.*

Table 1.7: Differences in the rates of land paid by ECL for vested land and land purchased from ST land owners

<table>
<tr><th rowspan="2">Sl. No.</th><th rowspan="2">ECL office</th><th rowspan="2">Site</th><th colspan="2">Land value provided to the Raiyats (₹ in lakh per acre)[31]</th><th rowspan="2">Land value provided to Government (₹ in lakh per acre)</th></tr>
<tr><th>Rate with job</th><th>Rate without job</th></tr>
<tr><td>1.</td><td rowspan="3">ECL, Sripur Area</td><td>Kalipahari – OC patch A</td><td>2.50</td><td>12.00</td><td>62.57</td></tr>
<tr><td>2.</td><td>Bhanora – OC patch</td><td>2.50</td><td>12.00</td><td>102.59</td></tr>
<tr><td>3.</td><td>Kalipahari – OC patch B (proposed rate)</td><td>3.00</td><td>12.60</td><td>125.00</td></tr>
<tr><td>4.</td><td>ECL, Salanpur</td><td>Gourandi</td><td>2.50</td><td>12.63</td><td>19.77</td></tr>
</table>

Source: Data obtained from ECL Offices; Note: Raiyats are initially inducted on training basis for six months mainly as Security Guards. On successful completion of training period they would be considered for regularization as permanent employees.

Analysis of the table indicated that for an acre of land, tribals were compensated at much lower rates ranging between ₹ 2.50 lakh and ₹ 12.63 lakh *vis-à-vis* the compensation allowed to the Government ranging between ₹ 19.77 lakh and ₹ 125.00 lakh.

Evidently, there was lack of pursuance, by the concerned, PO-*cum*-DWO of the district in ensuring that the ST landowners received fair prices for the lands transferred by them, to ECL.

1.4.3 Deficiencies in tribal land acquisition, rehabilitation and resettlement, by ECL/ BCCL, facilitated by lack of involvement of Government

As per the Rehabilitation and Resettlement (R&R) Policy, 2012, in addition to compensation for land, the coal companies were required to provide R&R packages, for Project Affected Persons (PAPs), to compensate them for the loss of their livelihood. Apart from compensation for house sites, houses, trees, cow sheds, costs of shifting *etc*., employment was also to be provided, to the land oustees. In addition to this, efforts were also to be made to rehabilitate them, by construction of houses, roads, streets, schools and provision of water *etc*., wherever feasible. The provisions of Act of 2013 were also applicable, when the appropriate Government acquired land for its own use, hold and control, including for public sector undertakings, public purposes projects for industrial corridors and mining activities. The R&R Policy, 2012, *inter alia*, provided for just and fair compensation to the affected families, whose land had been acquired, or was proposed to be acquired, or were affected by such acquisition. Adequate provisions for loss of livelihood of such affected persons, including their rehabilitation and resettlement, were required to be made under this policy.

Scrutiny of records, made available to Audit, in the offices of the PO-*cum*-DWOs of the respective districts and the General Managers of four[32] ECL areas and one BCCL area at Barakar, regarding transfer of land belonging to ST landowners to ECL/ BCCL, as well as other rehabilitation and resettlement measures undertaken during 2017-22, revealed the following:

[31] *As per the R&R Policy 2012, all the land losers, who are not eligible for employment, shall be entitled to receive monetary compensation, in lieu of employment. Land losers who are offered employment will have the option to either opt for employment, or to forego employment and opt for monetary compensation.*

[32] *Salanpur, Sripur, Kunustoria and Parbelia*

1.4.3.1 Non-conduct of socio-economic survey

As per the R&R Policy 2012, a baseline socio-economic survey was to be carried out, to identify the PAPs who were enlisted to receive benefits, in line with Coal India's R&R Policy. The basic objective of such socio-economic studies, was to generate baseline data on the social and economic status of the population that was likely to lose its means of livelihood or homestead land, due to acquisition of the land for such projects. The assistance of reputed independent institutional agencies that were well versed with the social matrix of the concerned areas was to be taken, in conducting such socio-economic surveys. The database created in the survey was to be used to formulate a viable and practical Rehabilitation Action Plan, for the affected persons, in line with their entitlements.

Scrutiny revealed that no socio-economic or social impact assessment survey, as mentioned above, had been conducted in ECL, Kunustoria area, or in ECL, Parbelia area. Whether such survey was conducted in ECL, Sripur area was neither forthcoming from the available records nor stated by the respective authority of the office. ECL, Parbelia area, however, replied (January 2023) that the Act of 2013 had still not been implemented by GoWB, and, hence, no socio-economic survey/ social impact assessment survey had been conducted. The reply was not tenable, as the Act of 2013 was already applicable for the State. ECL, Kunustoria area, stated (November 2022) that all the mines of Kunustoria Area had been operational from the pre-nationalization period, so the said survey had not been carried out, as there was no change in the socio-economic condition of the area. It was further stated that, for new projects, it would be carried out, in future, as per the R&R Policy. BCCL, Barakar stated (February 2023) *inter alia* that since the land occupied was uninhabited, therefore no socio-economic survey/ social impact assessment was conducted.

1.4.3.2 Preparation of Rehabilitation Action Plans (RAPs), without consultation with the State Government

As per the R&R Policy, 2012, viable and practicable Rehabilitation Action Plans (RAPs) were to be formulated, by ECL/ BCCL, for the affected persons, in line with their entitlements, based on the socio-economic studies conducted. The Rehabilitation Action Plans were to *inter alia*, refer to socio-economic survey and activities, to ensure restoration of incomes of the PAPs, in line with the R&R Policy; Project specific arrangements were also to be made, to deal with the grievances of PAPs. Time tables, benchmarks and arrangements for monitoring the resettlement and rehabilitation efforts, were also to be formulated, in consultation with the PAPs and the State Government.

Scrutiny revealed that, though ECL, Salanpur area, Sripur area and BCCL, Barakar, had prepared project reports, in respect of the mining projects undertaken, the State Government had not been consulted during their preparation. In reply to an audit observation in this regard, ECL, Kunustoria, stated (November 2022) that, as the land, under its area, was non-residential and had been acquired by the direct purchase mode, no RAP had been prepared. ECL, Parbelia, and BCCL, Barakar stated (January and February 2023 respectively) that RAP had not been formulated, as no homestead existed on the plots acquired.

The replies of the authorities of ECL, Kunustoria and Parbelia, were not tenable, as they were in contravention of the provisions of the R&R Policy, 2012. As per the said policy, the RAPs were to, *inter alia*, address the description of the institutional and other mechanisms, for provision of entitlements, as well as project-specific arrangements, to deal with the grievances of the PAPs. The same was not dependent on whether the land was residential or non-residential.

1.4.3.3 Non-formation of resettlement and rehabilitation committee

As per the R&R policy 2012, a committee was to be constituted at the project level, under the Chairmanship of the Collector, to be called the 'Rehabilitation and Resettlement Committee', for monitoring and reviewing the progress of implementation of the rehabilitation and resettlement scheme and also carrying out post-implementation social audits, in consultation with the village panchayats in rural areas and municipalities in urban areas, in the manner decided by the concerned State Government. The said Committee, *inter alia*, was to approve the detailed rehabilitation plan for the project, in consultation with the displaced persons and gram sabhas; expedite issue of domicile certificates and other necessary documentation, required for the state authorities; monitor and review the progress of the rehabilitation scheme; grant benefits and hand over possession of land, in a smooth manner; and carry out post-implementation social audits, in consultation with the authorities.

Scrutiny revealed that no such committees had been formed in any of the test-checked ECL offices. There had also not been any involvement of the State Government in the process. In the absence of any such committees, the issue of rehabilitation and resettlement, where homesteads had been acquired, were limited to only one-time lumpsum payment of ₹ 3.00 lakh, in lieu of alternate house sites, assistance in designing, shifting allowance, compensation for construction of cattle sheds, monetary compensation for construction of work sheds *etc*. Consequently, many stipulations in the R&R policy, relating to the functions of the Resettlement and Rehabilitation Committee, as aforesaid, remained unachieved, thereby depriving the PAPs of the related benefits.

Scrutiny of the files, in ECL, Salanpur area, revealed that, at various points of time, the villagers were unwilling to vacate their existing hutments/ structure/ households, without plots of land to be provided by ECL, wherein they could construct their new houses or structures. In response to the strong demands of the villagers, the ECL authorities stated (March 2020) that there was no provision of providing land for rehabilitation in the Salanpur area, as the life of the mining activity was very less. Thus, the resettlement efforts of ECL were largely guided by the profitability aspect and not by the provisions of the R&R Policy, 2012, or the Act of 2013. Further, the tribals were rendered landless in the process, in the absence of any effective supervision, on the part of the concerned district authorities.

1.4.3.4 Absence of community facilities

As per the R&R policy, 2012, ECL/ BCCL should have provided, at each site, a school, road with street light, pukka drain, pond, dugwell or tubewell for drinking water supply, community centre, place of worship, dispensary and grazing land for cattle and playground. Further, the approach, for operation of community facilities, was to be flexible and all efforts were to be made, to involve the state and local self-government or Panchayat, for operating the facilities. In the preamble to the R&R Policy, 2012, it had been highlighted that greater emphasis needed to be given to community requirements, like schools, hospitals *etc*. It had further been highlighted that, only proper resettlement and rehabilitation would elicit the required co-operation of the PAPs.

Scrutiny revealed that, in the absence of any rehabilitation and resettlement of the PAPs in separate areas, the stipulated provisions, as mentioned above, had not been adhered to. BCCL, Barakar replied (February 2023) that as the land was uninhabited therefore no community facilities as envisaged in the R&R Policy 2012 were envisaged.

1.4.3.5 Non-extension of option to land losers regarding Rehabilitation and Resettlement Benefits

As per the R&R Policy, 2012, the land losers would have the option for Rehabilitation and Resettlement benefits, in accordance with the awards for each affected family, in terms of the entitlements passed by the concerned District Collector, or as per the policy, with his consent. The policy laid emphasis on giving the land losers the option to choose which methods of compensation best suited their needs.

Scrutiny revealed that no options had been provided to the land losers, to choose from the awards determined by the Collector, or as per the R&R policy, with the consent of the Collector. Further, the Rehabilitation and Resettlement benefits, determined by the test-checked ECL/ BCCL offices, did not have the consent of the concerned Collectors. Lack of supervision on the part of the Collectors resulted in offering of benefits, by these ECL/ BCCL offices, that were much below the entitlements of the land losers, in terms of the provisions of the R&R Policy, 2012.

In reply to the above, General Manager, ECL, Kunustoria area, stated (November 2022) that, as the land acquisition of non-residential land, had been done by the direct purchase mode, exercising of the Rehabilitation and Resettlement process and involvement of the District Magistrate, was not applicable. The contention was not acceptable, as it violated the stipulations of the Coal India's R&R Policy, 2012, and the Act of 2013. BCCL, Barakar stated (February 2022) that no rehabilitation benefit would be provided to the PAPs as the land was uninhabited. It was also stated that in case any habitation was identified prior to completion of the project, then rehabilitation entitlements would be provided to the PAPs as envisaged in the R&R Policy 2012. No reply was furnished by ECL, Salanpur area; ECL Parbelia and Sripur area; though called for (September 2024).

1.4.3.6 Non-involvement of Collector in the Census and identification of displaced families

The R&R Policy, 2012, stipulated that for acquisition of land for projects, a census would be undertaken, in a manner to be decided by the Collector or project authority, for identification of the displaced families, preparation of their socio-economic profile and preparation of list of persons eligible for the purpose of receiving rehabilitation and resettlement benefits. A photo identity card was to be issued to each entitled PAP, under the signature of the Collector or the project authority concerned.

Scrutiny revealed that, though census had been undertaken by the ECL authorities, where homesteads had been acquired, the Collectors had not been involved in the process and no photo identity cards had been issued, under the signature of the Collector or project authority concerned, to the entitled PAPs. BCCL, Barakar, replied (February 2023) that, as the land occupied for projects was uninhabited, therefore no census, under the R&R Policy, 2012, was undertaken. Due to non-inclusion of the Collector in the process, the PAPs were deprived from the rehabilitation and resettlement benefits, as enshrined in the R&R Policy, 2012, as well as in the Act of 2013. Further, the PAPs were also deprived of the market value, for sale of land to the ECL/ BCCL.

1.4.3.7 Non-payment of solatium

Under Section 26 of the Act of 2013, solatium amount, equivalent to 100 *per cent* of the compensation amount, in addition to the market value of the land, was to be provided. In every such case, the Collector was to award an amount, calculated at the rate of 12 *per cent* per annum on such market value, for the period commencing on and from the date of publication of the notification of the social impact assessment study, under Section 4 (2), till the date of the award of the Collector or the date of taking possession of the land, whichever was earlier. Provisions for payment of solatium, under the Act of 2013 and escalation of land compensation, were also stipulated under the R&R Policy 2012.

Scrutiny of records, of the four ECL and BCCL offices, revealed that there had been no payment of solatium, in any of the test-checked cases, in contravention of the stipulations of the Act of 2013 and the R&R Policy, 2012. Further, there had also not been payment of any amount, at the rate of 12 *per cent* per annum, in any of the cases. If solatium at 100 *per cent* of the compensation amount, in addition to the market value of the land, is considered, the tribal *raiyats* were deprived of ₹17.80 crore[33] in 66 test-checked cases, during FYs 2017-18 to 2021-22, in the five test-checked ECL and BCCL offices.

Best Practices: Land acquisition, under the project "Improvement/ Upgradation of NH 60 to four lane[34]," under Section 3G under National Highway Act, 1956, in the Paschim Medinipur district, was reviewed in audit. In the said case, the award statement, signed by the Special Land Acquisition Officer[35], Paschim Medinipur, showed that the compensation amount included the: (a) amount allowed for the land itself, without trees, buildings *etc*., if any (b) amount allowed for trees, crops, houses, huts, or any such immovable objects (c) solatium at the rate of 100 *per cent* of the market value and (d) additional compensation, at the rate of 12 *per cent*, on the value of the land.

1.4.3.8 Payment of monetary compensation in lumpsum without any option of annuity

As per the R&R Policy, 2012, all the land losers, who were not eligible for employment, were entitled to receive monetary compensation, in lieu of employment, at the rate of ₹ 5.00 lakh for each acre of land, on *pro-rata* basis.

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[33] *Calculated as 100 per cent of the market value of land, payable to the tribal raiyats, in 66 test-checked cases, as per Table. 1.6*

[34] *Notification No.: S.O.5028E; Date of Notification: 28.09.2018; Declaration No.: S.O.1566E; Date of Declaration: 09.04.2019*

[35] *Competent Authority u/ s 3(a) of the NH Act, 1956*

Further, they could opt for payment of such compensation amount, in the form of annuity payable to them, either monthly, annually, or at such intervals, as may be opted for, by them. The annuity was to be paid for a maximum period extending up to 60 years of age or the life of the project for which the land had been acquired, whichever was earlier.

Scrutiny revealed that, in all the test-checked ECL and BCCL offices, the monetary compensation, received by the PAPs, on this count, had been paid in lumpsum and not in the form of annuity. There was no material available on records to indicate that any option for payment of monetary compensation, in the form of annuity, had been provided to the land losers, by these offices.

1.4.3.9 Non-provision for shifting of the tribal community as a unit

It had been stipulated, in the R&R policy 2012, that the tribal communities were to be shifted as a unit and that they were to be provided facilities to meet the specific needs of the tribal communities that would allow them to maintain their unique cultural identity.

Scrutiny revealed that, in the absence of rehabilitation and resettlement of the tribal land losers, shifting of the project affected tribal communities as a unit, to maintain their unique cultural identity, had not been achieved, in two ECL areas.

In reply to the audit observations included under the *Paragraph 1.4.3*, the L&LR and RR&R Department stated (May 2023) that anomalies were related to cases of procurement of land by the ECL and other subsidiaries of the Ministry of Coal, GoI. However, it remained silent on whether the State Government had flagged these issues to ECL and other subsidiaries or the Ministry.

Recommendation:

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

1.5 Implementation of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006

The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 [Forest Rights Act (FRA), 2006], was notified for operation, with effect from December 2007. The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Rules, 2007[36], were notified in January 2008, for implementing the provisions of the Act. The Act enlisted certain forest rights, of forest dwelling STs and Other Traditional Forest Dwellers (OTFDs), on all forest land, which, *inter alia*, included: (i) the right to hold and live in the forest land, under individual or common occupation, for habitation or for self-cultivation for livelihood, by a member or members of a forest dwelling ST or OTFDs, (ii) community rights and (iii) other rights, including community tenures of habitat and habitation, for primitive tribal groups and pre-agricultural communities *etc*. The recognition and vesting of

[36] *These Rules were subsequently amended by the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Amendment Rules, 2012*

forest rights, under this Act, was subject to the condition that such STs had occupied forest land before the 13th day of December 2005. The land was to be restricted to the area under actual occupation and was, in no case, to exceed an area of four hectares.

The PO-*cum*-DWOs, in the districts, were the nodal officers under FRA, 2006, and the WBTDCC, under the TD department, was the nodal authority for implementation of FRA in the State. The Gram Sabha was to be the authority for initiating the process for determining the nature and extent of individual or community rights, or both, that may be given to the forest dwelling STs and OTFDs, within the local limits of its jurisdiction. The Gram Sabha was to send the claim to the Forests Rights Committee (FRA), who was to verify the same, with the supporting evidence. Subsequently, the Gram Sabha was to pass a resolution and forward the same to the SDLC. The SDLC was to examine the resolution passed by the Gram Sabha and prepare the record of forest rights and forward it to the DLC, for a final decision. The decision of the DLC, on the record of forest rights, would be final and binding.

Table 1.8 depicts the position of issue of individual and community forest *pattas*, to the forest dwelling STs, in the six test-checked districts, since the inception of the Act.

Table 1.8: Status of issue of individual and community forest *pattas*, to the forest dwelling STs, in the six test-checked districts

District	Claims received		Claims Accepted		Claims rejected		Claims pending		Area of land distributed (in acres)	
	Individual	Community	Individual	Community	Individual	Community	Individual	Community	Individual	Community
Paschim Bardhaman	2,110	172	2,110	172	Nil	Nil	Nil	Nil	345.44	31.56
Paschim Medinipur	28,648	1,096	5,216	17	23,432	1,079	Nil	Nil	1,233.72	3.75
Jhargram	20,753	164	9,300	72	11,453	92	Nil	Nil	2,308.68	38.87
Birbhum[37]	656	32	498	13	158	19	Nil	Nil	73.81	8.61
Purulia	21,921	648	7,983	76	13,938	572	Nil	Nil	3,992.11	58.87
Jalpaiguri[38]	1,817	172	1,731	163	86	9	0	0	3,155.74	244.06
Total	**75,905**	**2,284**	**26,838**	**513**	**49,067**	**1,771**	**0**	**0**	**11,109.50**	**385.72**

Source: Data provided by the PO-cum-DWOs of the concerned districts

In the Paschim Medinipur and Jhargram districts, out of total 36,056 cases of rejection, rejection in 18,894 cases (52 *per cent*) was attributable to insufficiency in documentation/ evidence of residence; 8,606 cases *(24 per cent)* were rejected due to receipt of multiple applications against the same land; while 8,464 cases *(24 per cent)* were not allowed due to the land against which the claims had been made, not being forest land. The above three factors were also cited by the PO-*cum*-DWOs of Purulia and Birbhum, as reasons for rejection of claims. In the district of Jalpaiguri, the claims which pertained to non-forest land were rejected.

Recommendation:

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

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[37] *On the basis of the reply of the PO-cum-DWO, Birbhum*
[38] *On the basis of Memo No: 1744 / PO-DWJ/ BCW dated: 27/ 09/ 2022, of the PO-cum-DWO, Jalpaiguri*

1.5.1 Committees for vesting of Forest Rights remained non-functional

Under Section 6(1) of the Act, the Gram Sabha was the designated authority, for initiating the process of determining the nature and extent of individual or community forest rights, or both, that may be given to the forest dwelling STs and OTFDs, within the local limits under the Act, by receiving claims; consolidating and verifying them; and preparing a map, delineating the area of each recommended claim, in such a manner as may be prescribed, for exercise of such rights. The Gram Sabha was to, thereafter, pass a resolution to that effect and forward a copy of the same to the Sub-Divisional Level Committee (SDLC), constituted by the State Government. The SDLC was to examine the resolution passed by the Gram Sabha and prepare the record of forest rights and forward the same, through the Sub-Divisional Officer, to the District Level Committee (DLC), for a final decision. The DLC was to consider and finally approve the record of forest rights, prepared by the Sub-Divisional Level Committee. The decision of the DLC, on the record of forest rights, was to be final and binding.

It was noticed that meetings of these committees were not held in any of the test-checked districts during the audit period. Consequently, there was no question of receiving claims, consolidating and verifying them, preparing the record of forest rights, according final approval of the record of forest rights and granting of *patta*[39] to the forest dwelling STs, during 2017-22. In reply to an audit query, PO-*cum*-DWO, BCW and TD, Paschim Bardhaman, stated (November 2022) that such committees, as detailed above had been non-existent, since the creation of the district in 2017. It was further stated that new SDLCs as well as DLC, would be constituted in the district at the earliest, following FRA guidelines.

It was also not clear whether the *pattas* had actually been distributed to the respective claimants, as there was no evidence of receipt of the *pattas*, by the claimants, in the Paschim Bardhaman district. Consequent upon directions (June 2019) from TD department, the Additional District Magistrate, BCW&TD, Paschim Bardhaman, had directed (June 2019) all BDOs, in the Paschim Bardhaman district, to cause to find all the registers for the year 2008-11, of Gram Sabha meetings and applications under FRA, 2006, in the Gram Panchayat Offices, having forest areas in their jurisdiction. No developments in this regard, were however, noticed during audit.

Audit noticed that records were not available at any level with regard to the number of claims, for issue of individual and forest *pattas*, received during 2017-22, from the forest dwelling STs and that were pending finalisation. It was also noticed from a complaint received in the Paschim Bardhaman district, that the STs of the Raniganj Block had submitted 17 applications, to the respective Block office, between July 2019 and August 2019, for individual and community *pattas*, but no action had been taken thereagainst.

In an advisory to the District Magistrates of the districts regarding disposal of claims received under the FRA, 2006, the TD department stated (November 2016) that the process of receipt and disposal of claims is dynamic subject to provisions of the ST & OTFD (Recognition of Forest Rights), Act 2006 and Rule 11 of the ST & OTFD (Recognition of Forest Rights) Rules 2007

[39] *A document evidencing lawful possession of land by a person*

and hence this process should continue in appropriate cases. It was also stated in the instant advisory that in areas where the Gram Sabha felt confident that there would be no further claims, in regard to rights (individual, community and community resources), a certificate to the effect that FRA operation was totally complete, in the area under the Gram Sabha, may be obtained by the District Magistrates.

It was revealed that no such certificate had been obtained, from the Gram Sabhas, in any of the selected districts. Consequently, it was evident that the FRA operation had not been completed, in any of the areas under the Gram Sabhas. In the Entry Conference of the instant Performance Review (January 2023), the representative of the L&LR and RR&R Department stated (May 2023) that a considerable number of applications for forest *pattas* had been received by the Department, in the "Duare Sarkar" programme, that had commenced from September 2022.

1.5.2 Slow progress in distribution of RoRs to the patta recipients under FRA

As per Section 3(1)(g) of FRA, 2006, forest *pattas*, on forest land and title (Records of Rights or RoR), were to be mandatorily issued to the forest dwellers. The Ministry of Tribal Affairs, GoI, in a letter (April 2015) addressed to the Principal Secretaries of the States, stated that the FRA process would only be completed when RoRs had been created. Further, the purpose of rights recognition would be realized only when permanent RoRs were entered in the records. In this regard, the Directorate of Land Records and Surveys, West Bengal, informed (July 2015) the TD Department, that titles (RoRs) had been issued after a thorough survey of the areas and their mapping, in accordance with the earlier recorded forest villages[40] (which had been converted into revenue villages). **Table 1.9** shows the position of issue of RoRs, to the *patta* recipients, in the six test-checked districts.

Table 1.9: Status of issue of RoRs, to the *patta* recipients, in the six test-checked districts

Sl. No.	District	Number of claims accepted		Number of RoRs issued		Percentage of issue of RORs *vis-à-vis* claims accepted	Reasons for delay in issue of RoRs
		Individual	Community	Individual	Community		
1	Paschim Bardhaman	2,110	172	0	0	00	No clear report of RORs was available with the district.
2	Paschim Medinipur	5,216	17	3,944	0	75	-do-
3	Birbhum	498	13	No break-up was available. The LR office, in the district, stated (January 2023) that a total of 498 RoRs had been issued under the FRA.		97	-

[40] *Forest villages mean the settlements which have been established inside the forests, by the Forest Department of any State Government, for forestry operations or which were converted into forest villages, through the forest reservation process. They include forest settlement villages, fixed demand holdings, all types of taungya settlements, by whatever name called, for such villages, as well as lands for cultivation and other uses, permitted by the Government. On conversion of the forest village to revenue village, the legal status of land would be altered from "forest" to "revenue".*

Sl. No.	District	Number of claims accepted		Number of RoRs issued		Percentage of issue of RORs *vis-à-vis* claims accepted	Reasons for delay in issue of RoRs
		Individual	Community	Individual	Community		
4	Jhargram	9,300	72	No break-up was available. The LR, as well as BCW office, in the district, stated (January 2023) that a total of 2,639 RoRs had been issued under the FRA.		28	-
5	Purulia	7,983	76	Under process		00	Reply from DL&LRO not received.
6.	Jalpaiguri	1,731	163	The Dy. DL & LRO, Jalpaiguri stated (January 2023) that a total of 1,894 RoRs had been issued under the FRA.		100	-

Source: Data obtained from Directorate and District offices

Table 1.9 indicates that the process of issue of RoRs, against the *pattas* issued, was still in progress, in the Paschim Medinipur, Purulia and Jhargram districts, even after a lapse of more than 15 years from the implementation of the FRA and the rules made thereunder. Thus, the objective of vesting of forest rights, in a time-bound manner, was not achieved.

On this being pointed out, the PO-*cum*-DWO, Birbhum, stated (January 2023) that RoRs had been issued to the forest dwellers (individuals and community), who were found eligible. In reply to an audit query, the PO-*cum*-DWO, BCW and TD, Paschim Bardhaman, stated (November 2022) that there was no evidence available with the office to indicate as to whether RoRs had been granted against the forest *pattas*, in the Paschim Bardhaman district. It was further stated that survey and mapping had not been done to identify the forest areas in respect of which RoRs were to be issued to tribal forest dwellers. This indicated that no RoRs had been issued, in the district of Paschim Bardhaman, against the *pattas* issued.

In reply, the L&LR and RR&R Department *inter alia* stated that issuance of RoRs was slow in districts of Paschim Bardhaman and Jhargram only. It was further stated that for Jhargram district, there was an error in the number of accepted claims, and that for almost all the eligible cases, RoRs have been issued. While, for the district of Purulia, the Department stated that since then (January 2023), 6,364 RoRs have been issued. However, no details to substantiate their response in respect of Jhargram & Purulia were furnished.

1.5.3 Geo-referencing for assessment of potential areas and re-examination of rejected claims under FRA, 2006

Keeping in view the need to proactively pursue progress of vesting of rights in a time-bound manner, the Ministry of Tribal Affairs (MoTA), GoI, had requested States (July 2015) to create geo-referenced databases[41]. As per Rule 6(b) of the Forest Right Rules, district administration, in general, and the SDLC, in particular, were expected to assist the Gram Sabhas and the Forest Rights Committees (FRCs), by providing forest and revenue maps. In this context, MoTA, GoI, directed (July 2015) the State that geo-referenced forest and revenue maps were to be generated, which were to be provided to the Gram

[41] *A Geo-referenced database is a database of vesting of individual and community forest rights, with associated geographic location coordinates.*

Sabhas and the FRCs. Accordingly, claims which had been rejected on the ground of insufficient evidence, or which *prima facie* required additional examination, could be re-examined. The FRCs and Gram Sabhas could consider the evidence from these maps and lists together with other evidence, while deciding the claims, including the area to be approved. PO-*cum*-DWOs were responsible for ensuring the generation of geo-referenced maps.

In response to the audit queries the following were replied by the PO-*cum*-DWOs of the districts:

- The PO-*cum*-DWO, Jalpaiguri, did not furnish any reply.
- PO-*cum*-DWO, Birbhum, stated (January 2023) that the rejected claims had already been re-verified under geo-referenced data; the latitude and longitudes of the places had also been identified.
- PO-*cum*-DWOs, of Paschim Bardhaman and Paschim Medinipur, stated (between November 2022 and January 2023) that no geo-referenced satellite images/ maps had been provided to the Gram Sabhas and FRCs.
- PO-*cum*-DWOs, of Jhargram and Purulia, stated (December 2022 and January 2023 respectively) that the work was under progress.

Thus, in five out of six test-checked districts, either geo-referencing had not been done/ details had not been made available/ geo-referenced data had not been provided. As such, the objective of use of technology, for evidencing the claims under FRA, was hardly fulfilled.

1.5.4 Preparation of final maps and incorporation of forest rights

MoTA, GoI, vide its letter (March 2014) addressed to the TD Department, stated that, as per the Forest Rights Rules, on completion of the process of settlement of rights and issue of titles, as specified in Annexures II, III and IV of the Rules, the Revenue and Forest departments were to prepare a final map of the forest land so vested, and the concerned authorities[42] were required to incorporate the forest rights, so vested, in the revenue and forest records, as the case may be, within the specified period of record updation under the State laws, or within a period of three months, whichever was earlier.

Scrutiny revealed that the final maps of the forest land, so vested, had not been prepared (as of January 2023) in any of the six test-checked districts, even after passage of almost nine years from GoI's letter of March 2014. The process of incorporation of the forest rights, so vested, in the revenue and forest records, had also not been completed.

In reply to audit queries in this regard:

- The PO-*cum*-DWO, Paschim Bardhaman, attributed (November 2022) the same to non-completion of the process of settlement of rights and issue of titles.
- The PO-*cum*-DWO, Birbhum, stated (January 2023) that the final map would be prepared after joint inspection by the Forest department and L&LR department.
- PO-*cum*-DWOs, of Jhargram and Purulia, stated (December 2022 and January 2023 respectively) that the work was under progress.

[42] *The Land & Land Reforms and Refugee Relief Rehabilitation Department and Forest Department*

Non-preparation of final maps, in any of the test-checked districts, was indicative of the fact that the objective of completion of the process of settlement of rights and issue of titles, in a time-bound manner, remained unachieved.

1.5.5 Non-identification of hamlets or settlements and the process of their consolidation

As per Rule 2A of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Rules, 2007 the State Government was to ensure that:

(a) every panchayat, within its boundaries, prepared a list, of the group of hamlets or habitations, unrecorded or un-surveyed settlements or forest villages or taungya[43] villages, that were formally not part of any Revenue or Forest village records, and to have this list passed, by convening the Gram Sabha of each such habitation, hamlet or habitation, included as villages, for the purpose of the Act, through a resolution in the Panchayat, and to submit such lists to the Sub Division Level Committees.

(b) The SDOs, being members of the SDLCs, were to consolidate the lists of hamlets and habitations, which, at present, were not part of any villages, but had been included as villages, within the Panchayat, through a resolution, and had been formalised as a village, either by adding to the existing village, or otherwise, after following the process, as provided in the relevant State laws these lists were then to be finalised by the District Level Committees, after considering public comments, if any.

(c) On finalisation of the lists of such hamlets and habitations, the process of recognition and vesting of rights, in these hamlets and habitations, had to be undertaken, without disturbing any rights that had already been recognized.

No material was, however, found available on records, in regard to implementation of Rule 2A of the Rules, in the districts of Paschim Bardhaman, Jhargram and Purulia. On this being pointed out in audit, PO-*cum*-DWO, Birbhum, stated (January 2022) that the hamlets were well identified in the local blocks and gram panchayat areas, where such tribals lived in the forest areas. The basis/ rationale of such a reply, was, however, not clear to Audit. PO-*cum*-DWO, Paschim Medinipur, stated (December 2022) that only those claims had been considered by Gram Sabha, for which the applicant had applied for *patta* under FRA. The PO-*cum*-DWO, Jalpaiguri, did not furnish any reply on the issue (September 2024).

1.5.6 Inadequate awareness generation and capacity building programmes on FRA

The Action Plan of the TD department, for recognition of Forest Rights, under FRA, 2006, *inter alia*, included arrangement for building awareness, regarding the provisions of the Act, as well as process of its implementation, by holding camps at the State level, Divisional level, district level and sub-divisional level, as also by arranging training programmes. MoTA, GoI, directed that a kit of standardized stationery, like copies of Act and Rules, in the local language; important circulars; forms; maps; sample verification reports; and land category

[43] *The 'taungya' is a system whereby villagers and sometimes forest plantation workers are given the right to cultivate agricultural crops, during the early stages of forest plantation.*

checklists, were available at Gram Sabha level. Similarly, a kit for the implementing officials was also to be provided. Audit, however, observed documents/ records, on awareness generation/ capacity building programmes, on FRA, if any, undertaken by the district administration, were not available in the Paschim Bardhaman and Paschim Medinipur districts. Documentary evidence for availability of such kits, with the implementing authorities, was not furnished, though called for. FRA, 2006, had, however, been translated in the Santhali, Bengali and Hindi languages, for wide publicity.

Table 1.10: Status of awareness generation/ capacity building programmes undertaken in the six test-checked districts

Sl. No.	District	Awareness generation/ capacity building programmes undertaken
1.	Birbhum	Advertisements in local newspapers, as well as notices in public places, local panchayats and block offices.
2.	Jalpaiguri	Records were not available and reply to audit query was not furnished.
3.	Jhargram	The PO-*cum*-DWO of the district stated (December 2022) that various awareness programmes had been conducted, including meetings, distribution of forms *etc*., at the block level. However, documents/ records, in support of the same, could not be furnished.
4.	Paschim Bardhaman	No awareness generation/ capacity building programmes, on FRA, were undertaken, since the creation of the district in 2017.
5.	Paschim Medinipur	Training and workshops were undertaken at the time FRA was first implemented in the district.
6.	Purulia	The PO-*cum*-DWO of the district stated (January 2023) that meetings had been conducted at the district level, with the forest officials, DL&LRO, Land Reforms officials, SDOs and BDOs. Further, instructions had been issued to BDOs, to convene meetings at their level, for awareness programmes. However, documents/ records, in support of the same, could not be furnished.

Source: Records of PO-cum-DWO offices & Audit queries

It was, thus, evident from the above table that the desired awareness generation and capacity building, on FRA had not been in place, in the manner envisaged during the audit period.

1.5.7 Rights to Particularly Vulnerable Tribal Groups (PVTG)

As per FRA, 2006, in view of the differential vulnerability of the PVTGs among the forest dwellers, the DLCs were expected to play a proactive role in ensuring that all PVTGs received habitat rights, in consultation with the concerned PVTG's traditional institutions and also that their claims for habitat rights were filed before the concerned Gram sabhas. In the state of West Bengal, Toto (Jalpaiguri district), Birhor (Purulia) and Lodha (Paschim Medinipur), were notified as Particularly Vulnerable Tribal Groups (PVTGs), in terms of backwardness, across different development indicators.

Scrutiny, however, revealed that no such exercise, as envisaged in FRA, 2006 had been carried out in the district of Paschim Medinipur even though the "Lodha" tribe existed in the district. Nothing was found on record in Jalpaiguri and Purulia districts in respect of the PVTGs in those districts.

Recommendation:

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

1.5.8 Post-claim support and handholding to holders of forest rights

As per Rule 16 of the ST & OTFD (Recognition of Forest Rights) Rules 2007, the State Government was to ensure through its departments, especially the tribal and social welfare, environment and forest, revenue, rural development, panchayati raj and other departments relevant to the upliftment of forest dwelling scheduled tribes and other traditional forest dwellers, that the benefits accruing from all government schemes, including those relating to land improvement, land productivity, basic amenities and other livelihood measures, were to be extended to such claimants and communities, whose rights had been recognized and vested under the Act.

No reply, regarding the status on this account, was received from WBTDCC (which was the nodal authority for implementation of FRA in the State), though called for (October 2022). However, at the district level, the PO-*cum*-DWO, Birbhum, stated (January 2023) that support, through various Government schemes, was being provided to the forest *patta* holders, in accordance with their eligibility. PO-*cum*-DWOs, of Paschim Bardhaman, Paschim Medinipur and Jhargram, stated (November and December 2022) that no records were available with them, in regard to any upliftment measures for forest dwelling scheduled tribes or for such claimants and communities, whose rights had been recognized and vested, under FRA, 2006, in the relevant districts. PO-*cum*-DWO, Jhargram, further stated that post-claim support and handholding to the holders of forest rights would be done subsequently.

Recommendation:

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

1.6 Internal Control Mechanism

Internal control is an integral component of an organisation's management processes and is established in order to provide reasonable assurance that the organisation's operations are carried out effectively, economically and efficiently. It aims to ensure compliance of rules and regulations and therefore, provides safeguards against mismanagement or loss.

Audit observed several internal control mechanism deficiencies in the administrative, operational and monitoring controls, in the management of tribal lands in the State. Internal audit arrangements were found to be non-existent and did not provide complete assurance against irregularities. Deficiencies in the internal control mechanism are discussed in the following subparagraphs:

1.6.1 Absence of a Standard Operating Procedure for disposal of cases under Section 14C

Scrutiny revealed that no Standard Operating Procedures had been prescribed, by the GoWB, to dispose of cases pertaining to Section 14C of the WBLR Act. Also, no checklists had been prescribed by the Government, regarding the records and documents to be seen by the ROs, while making enquiries, or passing orders relating to land alienation or restoration. It was also observed that no Manual of Standing Orders had been prescribed for the working of the ROs.

The Act was also silent on any uniform processes to be taken up, while making enquiry, inspection or hearings, or in regard to any official format of permission orders, in cases of land alienation.

In the absence of any Standard Operating Procedures (SOPs)/ guidelines/ Check-list *etc.*, as mentioned above, for proceedings under Chapter IIA, Section 14, granting permission orders of land alienation, to tribal persons, was at the discretion of the ROs in the district. Consequently, arbitrariness in decision making, on part of the ROs, could not be ruled out.

On this being pointed out in audit, PO-*cum*-DWO, Birbhum, replied (January 2023) that there were no standard operating procedures or guidelines, in regard to proceedings under Section 14C. However, the matter was being forwarded to the higher authorities, for directions. No reply in this regard, was received from the other PO-*cum*-DWOs in the remaining, test-checked districts (September 2024).

The West Bengal Land Reforms Rules, 1965, were notified under the WBLR Act, 1955. In respect of Section 14C, the said Rules, prescribed only the form of application for redemption of usufructuary mortgage[44], the manner of enquiry on such applications; and the manner of execution of final orders. However, the Rules, were silent on the procedures of enquiry, and the records and documents to be checked, while granting permission to a tribal *raiyat*, for transferring, by sale, his holding or any part thereof, to a person not belonging to any ST, under Section 14C of the Act.

In reply, L&LR and RR&R Department stated (May 2023) that it has taken up the issue of prescribing the specified purposes in respect of section 14C of the WBLR Act and the time limit for disposal of permissions u/s 14C of the WBLR Act. It was also stated that the SOP for disposal of cases under Section 14C of the WBLR Act was under process.

Recommendation:

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

1.6.2 Absence of monitoring and evaluation mechanism in regard to the ST land transferred to ECL and BCCL

It was mentioned in the R&R Policy, 2012, of Coal India Limited, that the Rehabilitation Action Plans (RAPs) would be monitored and evaluated periodically, after the completion of the land acquisition process. Resettlement and rehabilitation activities were the responsibility of a separate group[45]. It was also stipulated in the policy that the said project group would closely interact with the State authorities, during implementation of the RAP.

Scrutiny of records of the test-checked ECL offices did not indicate that such a project group had been created. Consequently, there was no monitoring or evaluation mechanism, in regard to issues of resettlement and rehabilitation of tribals whose land was acquired for mining activities.

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[44] *A type of mortgage where the mortgagor delivers the possession and the right to enjoy income of and from the property, to the mortgagee*

[45] *A separate group was to be constituted, both at the project and corporate level, for planning, implementation, monitoring and evaluation of the RAP.*

The matter was referred to Government in March 2023; reply from the Tribal Development Department awaited (September 2024).

Recommendation:

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

PART-II

Performance Audit of Anganwadi Services under Integrated Child Development Services

WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE DEPARTMENT

Performance Audit of Anganwadi Services under Integrated Child Development Services

Snapshot

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

This Performance Audit aimed at examining the Supplementary Nutrition Programme (SNP) and the non-formal Pre-School Education (PSE), with Nutrition & Health Education, along with the aspects of manpower, infrastructure *etc.*, available with the Anganwadi Centres (AWCs) functioning under the Scheme. In the State of West Bengal, the Women & Child Development and Social Welfare (WCD&SW) Department (Department) of the Government of West Bengal, implements the Scheme. During the audit, performance of Anganwadi Services for the abovementioned components, during Financial Years (FYs) 2017-18 to 2021-22, was reviewed.

It was noticed that the aim of decentralised planning had not been fully achieved, as Annual Programme Implementation Plans (APIPs) were not prepared based on district level inputs. In the district of North 24 Parganas, 26 AWCs (11 *per cent*), under the Child Development Project Officer (CDPO), Panihati, remained non-operational due to shortage of manpower and lack of adequate infrastructure. Shortfall in coverage of eligible children, under the SNP, ranged between 11 *per cent* and 22 *per cent*, whereas, in respect of PW&LM, the shortfall in coverage ranged between three *per cent* and nine *per cent* during the FYs 2017-18 to 2021-22.

(Paragraphs 2.2.2, 2.3 & 2.8.3)

The State had shown an expenditure of ₹ 6,564.70 crore (as per Utilisation Certificates) against Central share of ₹ 4,334.78 crore received by the State, indicating that there was an excess expenditure of ₹ 2,229.92 crore. The State Government did not furnish necessary clarifications regarding sources of funds from which the excess expenditure was met, authority under which such excess expenditure had been incurred, and how such excess expenditure was regularised, *etc.*

(Paragraph 2.5)

Instances of violation of stipulation of APIPs were noticed as the State had submitted Utilisation Certificates (UCs) to GoI, mentioning payment for salary of the staff at the office of the Director, ICDS, as well as the non-entitled staff at the CDPO and Project levels. Further, the UCs furnished by the State reflected more than 25 *per cent* as the GoI share, during the audit period. Reasons for submission of inadmissible expenditure, as GoI share in UCs, amounting to ₹ 207.54 crore, were not elaborated by the Department/ Directorate.

(Paragraph 2.6)

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

(Paragraph 2.7.2)

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

(Paragraph 2.8.2)

Shortfall in procurement of 'Early Childhood Care and Education (ECCE)'/ non-formal Pre-School Education (PSE) Kits, during the audit period, was 96 *per cent*. It was noticed that Take Home Ration (THR) for six months (during Covid pandemic) was not provided despite GoI having advised the State Government (in July 2020) to ensure supply of Supplementary Nutrition to the beneficiaries. Even nutritional values for THR, distributed during FYs 2020-22 was less by 21 and 34 *per cent* than the prescribed standards under National Food Security Act, 2013, in respect of children and PW&LM respectively. Purchase of lesser number of medicine kits (only 20 *per cent)* than total requirement of 5,84,873 (one kit each for Anganwadi Centres) was noticed during the audit period. Audit also observed that non-acceptance of lowest rates for SNP items led to excess expenditure of ₹ 115.09 crore.

(Paragraphs 2.8.1.1, 2.8.5.2, 2.9.1 & 2.9.2)

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

(Paragraph 2.8.5.3)

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

(Paragraph 2.9.3)

With regard to infrastructural facilities it was noticed that out of the total operational 1,19,481 AWCs (as of March 2022), only 61,314 AWCs (51 *per cent*) were housed in 'own buildings', 19,479 AWCs were being run in rented buildings while the rest were being run in rooms that were neither owned, nor rented, by the ICDS.

(Paragraph 2.11)

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

(Paragraph 2.12.5)

2.1 Introduction

Launched in October 1975, the Integrated Child Development Services (ICDS) Scheme is a Centrally Sponsored Scheme, implemented by the Government of India, Ministry of Women & Child Development (the Ministry). It aims at improving the nutritional and health status of children in the age group of zero to six years[46], Pregnant Women and Lactating[47] Mothers (PW&LM) and providing non-formal Pre-School Education to children (three to six years), in an integrated manner, to ensure proper growth and development of children.

The components of service delivery under ICDS include provision of Supplementary Nutrition for children below six years of age and PW&LM; non-formal Pre-School Education (children of three to six years); Nutrition & Health Education for women (15-45 years); Immunization; Health check-ups and referral services (for all children up to six years and for PW&LM).

2.1.1 Organizational set up

The Women and Child Development & Social Welfare (WCD&SW) Department of the Government of West Bengal (GoWB) implements the ICDS Scheme, with Director-ICDS being the State coordinator for the Scheme. At the district level, the District Magistrates are vested with the responsibility of implementation along with the District Programme Officers (DPOs). Under the Scheme, ICDS services are delivered through Anganwadi Centers (AWCs[48]). The Child Development Project Officers (CDPOs) oversee execution of the Scheme at block/ municipality level with all AWCs under a CDPO being grouped as a Project. As of March 2022, 576 projects were operational in the State.

A trained female worker, designated as the Anganwadi Worker (AWW), looks after each AWC, and is responsible for the delivery of all services under the Scheme, except Immunization. Each AWW is assisted by an Anganwadi Helper (AWH). Supervisors, under the control of the CDPOs, have the responsibility of supervising and guiding AWWs, in planning and organizing the delivery of ICDS services. As regards health related services, these are looked after by the Health & Family Welfare (H&FW) Department of the GoWB and Medical Officer/ Auxiliary Nurse Midwife are assigned for such health-related services. The delineation of responsibilities for various services is shown in **Table 2.1** and the organisational hierarchy related to ICDS is exhibited in **Chart 2.1**:

[46] *children in the age group of six months - six years*

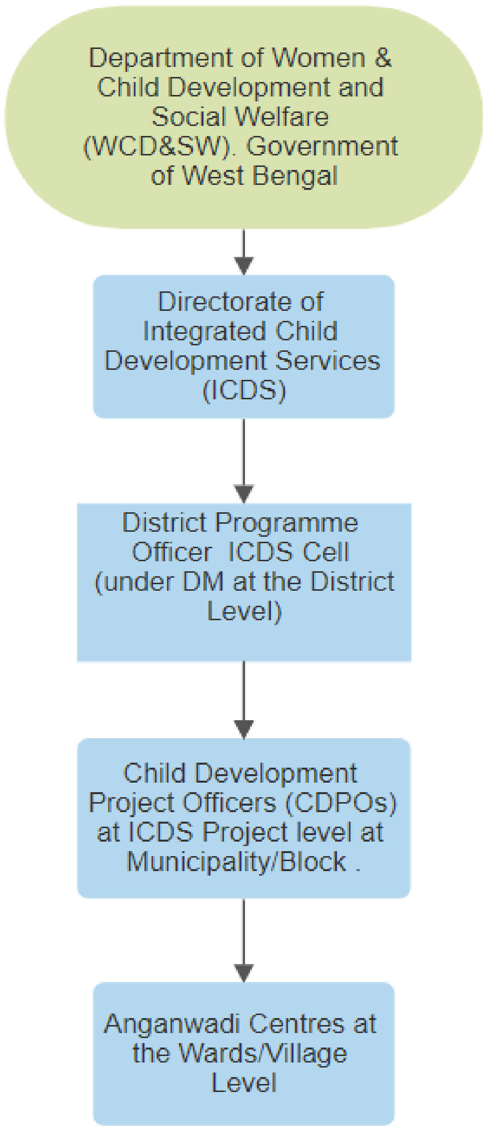
[47] *Lactating mothers are mothers of children in the age group of zero to six months*

[48] ***Anganwadi centres (AWCs)** are rural/ urban childcare and maternal care development centres. AWCs were started in 1975 as part of the Integrated Child Development Services (ICDS) programme. The programme's goal was to combat child hunger and malnutrition.*

Table 2.1: Delineation of responsibilities for delivery of Services under ICDS

Sl. No.	Service and Target Group	Service delivery by	Ministry/ Department
(i)	Supplementary Nutrition (SNP) for Children below six years, PW&LM	AWW and AWH	Ministry of Women & Child Development, GoI/ State WCD&SW Department
(ii)	Non-formal Pre-School Education (PSE) for Children with age between three to six years	AWW	
(iii)	Nutrition & Health Education for Women (15-45 years)	AWW/ Auxiliary Nurse Midwife (ANM)/ Medical Officer (MO)	Ministry of H&FW, GoI/ Ministry of WCD, GoI / State WCD&SW Department
(iv)	Immunization for Children below six years, PW&LM	ANM/ MO	Ministry of H&FW, GoI/ State H&FW Department
(v)	Health Check-up for Children below six years, PW&LM	ANM/ MO/ AWW	
(vi)	Referral Services for Children below six years, PW&LM	AWW/ ANM/ MO	

Chart 2.1: Organisational Hierarchy of ICDS



2.1.2 Audit focus and objectives

This Performance Audit focused on the following components of ICDS:

- Performance of the Supplementary Nutrition Program (SNP),
- Non-formal Pre-School Education (PSE) to children (three to six years) and,
- Nutrition & Health Education for women (15 to 45 years) under AWCs.
- Further, aspects related to manpower, infrastructure and other facilities available with AWCs were also covered[49].

The objectives of this performance audit were to assess whether the:

- Planning for implementation of Anganwadi services was oriented towards achievement of the schematic objectives and for ensuring coverage of eligible beneficiaries under the scheme;
- Fund management of the scheme complied with the scheme guidelines;
- SNP was being implemented as envisaged under the scheme guidelines;
- Non-formal pre-school education and nutrition & health education to women were being implemented, as per the scheme guidelines;
- Infrastructural facilities had been adequately provided for, in the AWCs, for smooth delivery of services;
- Deployment, training and orientation of manpower were adequate for efficient delivery of the package of services, in regard to both quality, as well as coverage and
- Monitoring of the programme had been effective in securing timely and corrective remedial measures.

2.1.3 Audit Criteria

Audit comments on various aspects of implementation of the ICDS Scheme, were framed with reference to the following criteria:

- Scheme guidelines, norms, rules, manuals and other instructions, issued by the Ministry and by the State Government[50].
- Operational Guidelines for food safety and Hygiene and Guidelines for monitoring and supervision[51].
- National Food Security Act, 2013.
- ICDS Broad Framework for Implementation, issued by the Ministry of Women & Child Development, GoI (October 2012).
- General Financial Rules (GFR), West Bengal Financial Rules (WBFR), West Bengal Treasury Rules (WBTR) & other related orders of the State Government.

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[49] *The other three service components (Immunization, Health Check- ups and Referral Services as mentioned in Table 2.1) provided under the Scheme, through the Health & Family Welfare Department, were not covered under the scope of this audit*

[50] *W&CD Ministry, GoI's Scheme guidelines/ rules/ instructions/ norms for ICDS services; ICDS Scheme guidelines for Monitoring & Supervision of Scheme (issued by Central Monitoring Unit-ICDS, National Institute of Public Cooperation and Child Development-NIPCCD); ICDS Manual for District level functionaries; ICDS- User's Manual issued by the Ministry of W&CD, GoI (November 2012)*

[51] *Operational Guidelines for Food Safety & Hygiene in ICDS issued by the Ministry of W&CD, GoI (December 2013); Guidelines for Monitoring & Supervision visits to ICDS Blocks & AWCs issued by the Ministry of W&CD, GoI (October 2010)*

2.1.4 Audit Coverage and Methodology

The performance of Anganwadi Services with respect to ICDS, during FYs 2017-18 to 2021-22, was reviewed between November 2022 and January 2023, through test-check of relevant records of the WCD&SW Department; ICDS Directorate under the Department; six District Programme Offices (Bankura, Birbhum, Nadia, Malda, North 24 Parganas and Jalpaiguri); 12 CDPOs in these six districts and 48 AWCs under these 12 Project offices ***(Appendix 2.1)***. Selection of these six districts[52] was done using the Simple Random Sampling Without Replacement (SRSWoR) method[53]. Similarly, the SRSWoR sampling method was employed for selection of the 12 CDPOs (Project offices) and 48 AWCs, as well.

An Entry Conference was held in November 2022, with the WCD&SW Department, wherein the audit objectives, coverage and methodology, were discussed. An Exit Conference was held (February 2024) with the Principal Secretary of the WCD&SW Department to discuss the audit findings. Results of such discussions have been duly included in this Report, wherever applicable.

AUDIT FINDINGS

2.2 Planning

2.2.1 Household survey and mapping of the project area

As per relevant provisions[54] contained in the User's Manual of ICDS, a household survey of all families, especially of mothers and children in the age group of zero to six years, was to be done annually at the grassroots level, in all rural/ tribal/ urban areas, by Anganwadi Workers. Identification of eligible ICDS beneficiaries such as PW&LM, children less than six years old, individuals who require special attention and their willingness to avail the services from AWC was to be done through this survey.

The AWCs were required to maintain a Register of Family Details or Household Survey Register, wherein the details[55] of the families/ households surveyed, would be recorded[56]. The information/ data, recorded in the Register of Family Details, was to be updated every year.

AWCs were to forward the survey data, to the CDPOs. After compilation of the data thus received, the CDPOs were to send the same to the DPOs for further action.

It was noted that data regarding household surveys was being recorded at the AWC level and being maintained only manually in the Register of Family Details[57]. However, in order to maintain & preserve data, it was essential to

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[52] Out of the 23 districts of the State of West Bengal
[53] After arranging them (in terms of the number of beneficiaries) division-wise
[54] Para 1.1 and 1.2 of the ICDS User's Manual, issued by the Ministry of W&CD, GoI, in November 2012
[55] Data including name, sex, age, SC/ ST/ Other, religion, Aadhaar No., marital status, physical condition-disabled or not, whether pregnant/ lactating, births & deaths, migration etc.
[56] to identify families who lived in the areas covered by the AWCs
[57] Register 1 (Family Details) as per User's Manual of ICDS

ensure that the same is maintained electronically, in a computerised environment. No such steps to digitally store data were taken between 2017-21 by the State. It was only in March 2021, that the Ministry of W&CD, GoI, rolled out the Poshan Tracker Portal (mobile-based app), as an important governance tool to enable real-time monitoring and tracking of all AWCs, AWWs, beneficiaries and nutrition service delivery. Districts were onboarded, onto the portal/ app by the State, in April-May 2022. Therefore, the database of beneficiaries (AWC-wise, Project-wise and district-wise)[58], was available only from April 2022 onwards, in the online portal maintained by the Ministry of WCD.

Based on these surveys the summarised position in test-checked districts is shown in **Table 2.2**.

Table 2.2: Summary of household surveys carried out in the 12 test-checked CDPOs

Total population of the test-checked CDPOs (as of January 2022)	No. of children (00 to 03 years)	No. of children (03 to 06 years)	No. of pregnant women	No. of lactating mothers	No. of children with special needs
	(in *per cent*)				
25,22,906	1,01,531 *(4.02)*	95,821 *(3.80)*	16,922 *(0.67)*	19,237 *(0.76)*	503

Source: Survey Reports provided by the respective CDPO- Project offices

From **Table 2.2** it would be evident that, out of the total population of 25,22,906, the potential SNP and PSE beneficiaries were 2,34,014[59] (9.28 *per cent*) and 95,821 (3.80 *per cent*) respectively.

2.2.2 Annual Programme Implementation Plans

The National ICDS Mission was constituted to provide policy support and guidance to the States, with an empowered structure called the National Mission Steering Group (NMSG) and the Empowered Programme Committee (EPC[60]) respectively under the 'Chairpersonship of Minister-of-State (Independent/ Charge) for Women & Children' and the 'Secretary, Ministry of Women and Child Development'.

The Broad Framework for Implementation of ICDS, issued (October 2012) by the Ministry of WCD, envisaged decentralised planning, by identification of the specific needs of the district, project and local levels, through Annual Programme Implementation Plans (APIPs). In this context, it was observed that, contrary to guidelines in the ICDS Framework, none of the six test-checked DPO offices had prepared separate annual action plans/ APIPs, during FYs 2017-18 to 2021-22 at the local/ district level. The WCD&SW Department had compiled an APIP for the said years, on the basis of Monthly Progress

[58] *CDPO represents a project and all the AWCs under a CDPO are grouped together as a Project.*

[59] *1,01,531 + 95,821 + 16,922 + 19,237 + 503*

[60] *The Empowered Programme Committee at the central level is headed by the Secretary, Ministry of Women and Child Development. It is the highest technical body for planning, supervising and monitoring the effective implementation of ICDS Mission. At the State level, the Chief Secretary was the Chairperson of the State Empowered Committee. The Annual Programme Implementation Plans (APIP) had to be approved by the State Empowered Programme Committee, headed by the Chief Secretary.*

Reports (MPRs)/ Quarterly Progress Reports (QPRs) submitted by Districts/ Projects, Utilisation Certificates (UCs) *etc.,* and submitted the APIP to the Ministry, for approval. The bottom-up decentralised planning approach, as envisaged in the ICDS framework had therefore, not been followed.

The Department did not offer any comment on the above issue in the Exit Conference.

2.3 Establishment of Projects and AWCs

For rural/ tribal areas, Community Development (CD) Blocks[61] were the units for sanction of an ICDS Project, irrespective of the number of villages/ populations, while, in the urban areas, the norm was one project per one lakh population. For proper functioning of ICDS Projects, the Department decided (April 2010) to set up additional Projects, by bifurcating[62] or trifurcating[63] the existing ones and therefore, there could be more than one project under a CDPO.

The ICDS Scheme also prescribed norms for the setting up of AWCs, based on population, as shown in **Table 2.3**.

Table 2.3: Population norms for setting up of AWCs

Number of People	No. of AWCs
400-800	1
800-1,600	2
1,600-2,400	3
Thereafter, multiples of 800	1 Additional AWC
300-800 (tribal/ riverine/ desert/ hilly/ other difficult areas)	1

Source: Norms provided by the Ministry of WCD, GoI

As of March 2022, 576 Projects[64] (including 181 Projects in the six selected districts) and 1,19,481 AWCs (including 37,891 AWCs, in the six selected districts) were operational in the State.

Table 2.4: Availability of Projects & AWCs as against norms in the State (as on 31 March, 2022)

Total No. of Projects required as per norms	No. of Projects sanctioned	No. of Projects operational	No. of AWCs required as per norms[65]	No. of AWCs sanctioned	No. of AWCs operational
576	**576**	**576**	**1,19,481**	**1,19,481**	**1,19,481**

Source: Data provided by the Directorate-ICDS under the WCD&SW Department, GoWB

Scrutiny of records of the DPO, North 24 Parganas, however, revealed that 26 AWCs (out of the 232 reported), under the CDPO, Panihati, were non-operational due to shortage of manpower and lack of adequate infrastructure.

[61] *A Community Development Block (CD block), also known as a 'Block', is a sub-division of a Tehsil, administratively earmarked for planning and development*

[62] *existing Project being divided into two projects*

[63] *existing Project being divided into three projects*

[64] *576 projects (423: rural, 75: urban and 78: tribal projects)*

[65] *after factoring in norms for tribal/ urban areas*

In this regard, CDPO, Panihati, stated (February 2023) that efforts[66] had been made to operationalize these AWCs. It was further stated that the beneficiaries were subsumed in other operational AWCs for availing of scheme benefits. The fact, however, remained that the operational status of the AWCs, as shown by the Department did not present a true picture and it is possible that there are more AWCs in the State that are inoperational. Moreover, inability of the Department to operationalise these AWCs frustrated the schematic objective of setting up these centres within accessible distance of beneficiaries.

2.3.1 Bifurcation of existing ICDS Projects

To ensure proper functioning of the Projects, through stronger supervision and better monitoring of AWCs, the WCD&SW Department decided (April 2010) to set up additional Projects, by bifurcating the existing ones which had more than 300 AWCs. It was seen, in the test-checked districts, that the Department had bifurcated/ trifurcated (February 2012) 48 Projects, in six selected districts ***(Appendix 2.2)***, to form 100 Projects. Although these additional Projects were reported to be operational, on verification in test-checked districts, it was found that, none of the additional Projects thus created, were practically operational as they did not have (i) separate infrastructure/ offices; (ii) separate DDO Codes and (iii) dedicated manpower had not been posted there (as of 31 March 2022). Further, due to shortage of CDPOs, it was observed that the existing CDPOs of the main Project offices, were entrusted with additional charge of other Projects. Therefore, the basic objective of better supervision and monitoring of the AWCs, through bifurcation/ trifurcation of existing Projects, remained unachieved.

Recommendations:

- ***2.1 The planning process may be decentralised in conformity with the envisaged approach, by obtaining Annual Programme Implementation Plans from the Project and district level offices.***
- ***2.2 Effective steps may be taken early to operationalise non-functional projects by providing required manpower and infrastructural facilities.***

2.4 Financial Management

There were different fund sharing patterns between Centre and State for various components of the ICDS programme. The fund sharing pattern (CS:SS) related to recurring expenditure, for the Supplementary Nutrition Program (SNP[67]), between GoI and the State Government, was 50:50. The cost sharing ratio, for all components of Anganwadi Services (AWS)/ ICDS (General)[68] was 60:40, between GoI and the State Government. However, for the salary component of specified ICDS functionaries[69], the ratio between GoI and State was revised to 25:75, from FY 2018-19 onwards.

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[66] *identifying the place and completing the selection process of AWWs and AWHs*

[67] ***SNP*** *is separate expenditure component distinct from Anganwadi Services/ ICDS (General).*

[68] *Implementation of Anganwadi Services under Umbrella ICDS scheme includes expenditure components of ICDS viz.* ***ICDS (General) renamed as Anganwadi Services (General)*** *which includes salary of earmarked staff (district & project level), honorarium of AWW & AWH, rent, pre-school kit, Medicine kit, uniform of AWW & AWH, Monitoring & Evaluation, Hiring of vehicle, Petroleum, Oil & Lubricant (POL), Information Education & Communication (IEC), Administrative expenses, Equipment/ Furniture, Training etc.,* ***Other services*** *include construction/ upgradation of AWCs, toilets & drinking water facility.*

[69] *DPO & Statistical Assistant at District level and CDPO, Supervisor & Statistical Assistant at CDPO level*

Funds approved under Annual Programme Implementation Plans

The Department generally submits the Annual Programme Implementation Plans (APIPs) to the Ministry, in the month of February preceding the upcoming fiscal. Based upon such APIPs, component-wise fund requirements for the Scheme, for the subsequent financial year, are put up before the EPC under the Ministry, for approval and release. The APIPs approved by GoI, for implementation of ICDS, in the State during FYs 2017-18 to 2021-22 are as detailed in **Table 2.5**.

Table 2.5: Approved Annual Programme Implementation Plans *(₹ in crore)*

Financial Year	AWS/ ICDS (General)		SNP		Other services		Total	
	CS	SS	CS	SS	CS	SS	CS	SS
2017-18	524.49	349.73	418.62	418.62	10.04	6.69	953.15	775.04
2018-19	510.81	488.02	544.20	544.20	133.00	19.46	1,188.01	1,051.68
2019-20	680.92	551.32	598.62	598.62	100.89	18.49	1,380.43	1,168.43
2020-21	678.22	524.31	658.48	658.48	82.01	48	1,418.71	1,230.79
2021-22	727.10	690.18	658.48	658.48	1.40	0.93	1,386.98	1,349.59
Total	**3,121.54**	**2,603.56**	**2,878.40**	**2,878.40**	**327.34**	**93.57**	**6,327.28**	**5,575.53**

Source: Approved APIPs of the Ministry of WCD, GoI, furnished by the WCD&SW Department, GoWB. ***Note: CS****-Central Share;* ***SS****-State Share;* ***SNP****-Supplementary Nutrition Programme*

Further, component-wise (salary, honorarium, hiring of vehicles, uniforms, medical kits, PSE kits *etc*.) allotment and expenditure (District-wise), as per the approved APIPs, were not provided to Audit by the Department, although called for.

2.5 Financial position: SNP and AWS-ICDS

The approved APIPs for implementation of ICDS, in the State during FYs 2017-18 to 2021-22 have been *discussed in* **Table 2.5** *of Paragraph 2.4*. Against approved APIPs, funds were released by the GoI (Central share) to the State and the State released the Central share along with its share (State share), to the implementing units. Funds were utilized by the implementing units and thereafter Utilisation Certificates (UCs) were furnished by the State to the GoI. From the UCs, during the FYs 2017-18 to 2021-22, the following position in regard to funds received *vis-à-vis* the expenditure incurred, emerged, as shown in **Table 2.6**.

Table 2.6: Allotment and Expenditure, as per UCs *(₹ in crore)*

Financial Year	Funds received from GoI			Expenditure						Excess (-)/ Savings (+) over funds received from GoI
	AWS-ICDS (General)	SNP	Total	AWS- ICDS (General)		SNP		Total		
				CS	SS	CS	SS	CS	SS	
A	B	C	D	E	F	G	H	I=E+G	J=F+H	K=I-D
2017-18	278.05	192.43	470.48	601.89	192.73	582.75	571.68	1184.64	764.41	-714.16
2018-19	555.56	680.47	1,236.03	669.77	272.72	678.72	781.31	1348.49	1054.03	-112.46
2019-20	565.38	598.62	1,164.00	738.52	398.72	777.38	806.00	1515.90	1204.72	-351.90
2020-21	376.89	419.03	795.92	730.95	446.63	319.76	313.43	1050.71	760.06	-254.79
2021-22	339.11	329.24	668.35	668.49	459.00	796.47	835.19	1464.96	1294.19	-796.61
Total	**2,114.99**	**2,219.79**	**4,334.78**	**3,409.62**	**1,769.80**	**3,155.08**	**3,307.61**	**6,564.70**	**5,077.41**	**-2,229.92**

Source: Utilisation Certificates furnished by the ICDS Directorate

From analysis of the approved APIPs and details of UCs mentioned *ibid*, the following position emerged:

- During 2017-22, against the Central Share[70] of ₹ 5,999.94 crore {for AWS/ ICDS (General) & SNP} approved under APIPs, ₹ 4,334.78 crore was released to GoWB. Reasons for short release (₹ 1,665.16 crore) of funds, were not evident from records produced before Audit. In the Exit Conference held in February 2024, the Pr. Secretary, WCD&SW Department stated that plans were submitted to the GoI for approval and that there was a difference in fund proposed, fund approved, and fund received from GoI. However, reasons for actual short release of central funds were not clarified by the Department.

  Against Central share of ₹ 4,334.78 crore received by the State, the State had shown an expenditure of ₹ 6,564.70 crore (as per UCs), indicating that there was an excess expenditure of ₹ 2,229.92 crore. Necessary clarifications regarding sources of funds from which the excess expenditure was met, authority under which such excess expenditure had been incurred, and how such excess expenditure was regularised, *etc.,* were not furnished. In the Exit Conference held in February 2024, the Pr. Secretary, WCD&SW Department stated that the figures would be checked. The response of the Department raised doubts about the veracity of the reported figures of expenditure.

- The expenditure of ₹ 5,077.41 crore (State share- as per UCs), on AWS/ ICDS (General) & SNP, was lower (seven *per cent*) than ₹ 5,481.96 crore, being the amount approved as State share in APIPs for these two components. This indicated that there was scope for more accuracy in assessing the requirement of funds.

2.6 Inadmissible claims raised by the State Government through Utilisation Certificates

As per the APIPs, the salary of staff posted at the Directorate level was not to be borne from the GoI share under the scheme. Moreover, only the salary of the regular staff, at the District level (DPO and Statistical Assistant) and at the Project level (CDPO, Supervisor and Statistical Assistant) was to be paid under 'Anganwadi Services', under the ICDS scheme, where the GoI share would be 60 *per cent,* for the FY 2017-18, and 25 *per cent,* from FY 2018-19 onwards.

However, the State had submitted UCs to GoI, mentioning the payment of salary of the staff at the office of the Director[71], ICDS, as well as the non-entitled staff at the CDPO and Project levels. Further, the UCs furnished by the State reflected more than 25 *per cent* as the GoI share, during the audit period, as shown in ***Appendix 2.3***.

Reasons for submission of inadmissible expenditure, as GoI share in UCs, amounting to ₹ 207.54 crore, were not elaborated by the Department/ Directorate. Records of the Department/ Directorate did not indicate as to whether the inadmissible claim of ₹ 207.54 crore, was reimbursed by the GoI or not.

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[70] UCs did not include details of the component 'Other charges', hence actual release on this component by the GoI and actual expenditure by the State (as Central & State share) could not be ascertained in audit

[71] Directorate-ICDS level (excess GoI share, reflected in UCs during the audit period: ₹ 5.07 crore); DPO/ district level (excess GoI share, reflected in UCs during the audit period: ₹16.10 crore) and CDPO level (excess GoI share, reflected in UCs during the audit period: ₹186.37 crore)

In the Exit Conference held in February 2024, the Pr. Secretary stated that admissibility varied from year to year. It was, however, assured that the Department would look into the issue.

2.7 Parking of funds

2.7.1 Unspent Funds under National Nutrition Mission: ₹ 321.50 crore

The National Nutrition Mission (NNM) was launched by the Government of India, in the year 2017-18. The goals of NNM were to achieve improvement in the nutritional status of children from zero to six years, adolescent girls, PW&LM, in a time-bound manner[72]. The main components of the scheme comprised i) Information Computer Technology Enabled Real Time Monitoring of Schemes (ICT-RTM) ii) Training and Capacity Building iii) Community Mobilization and Behaviour Change Communication (BCC) iv) Innovation v) Performance Incentives and vi) Flexi Activities.

Scrutiny of vouchers revealed that the WCD&SW Department had sanctioned (March 2019) ₹ 302.38 crore[73], in respect of NNM, in the FY 2018-19. The amount was drawn[74] and transferred to the Savings Bank account[75] of the State Nutrition Mission. Further, the Ministry of Women and Child Development, GoI, also sanctioned[76] (March 2021) ₹ 19.12 crore (CS only), in the FY 2020-21, for procurement of two additional sets of uniforms, for AWWs and AWHs, under the Poshan Abhiyan. This amount too, had been transferred to the said bank account, by the Directorate. Hence, fund amounting to ₹ 321.50 crore (₹ 302.38 crore + ₹ 19.12 crore), was transferred to the bank account of the State Nutrition Mission.

The Ministry of Finance, GoI, however, directed[77] (March 2021) that all bank accounts should be closed, except the Single Nodal Agency (SNA) account, by transfer of fund to the SNA account. Accordingly, an amount of ₹ 356.49 crore (including interest), pertaining to NNM, was transferred to the SNA account of WB Poshan Abhiyaan, in July 2022. Audit observed that this fund of ₹ 356.49 crore was lying unutilised in the nodal account as of March 2023.

As the sanctioned fund was to be utilised for vital components *viz*. ICT-RTM, Training and Capacity Building, Community Mobilization and Behaviour Change Communication *etc.*, for improvement in the nutritional status of children from zero to six years, adolescent girls, PW&LM, the non-utilization of the same defeated the purpose for which it was sanctioned, thereby depriving beneficiaries of intended benefits.

Reasons for not utilising these funds and keeping it parked in a bank account for a period ranging between two and four years[78] were not forthcoming from the records. Hence, the purpose for which the funds had been provided to the Directorate was defeated.

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[72] *during the next three years, beginning FY 2017-18 with fixed targets which included bring down stunting of the children, in the age group of zero to six years, from 38.4 per cent to 25 per cent, by the year 2022*
[73] *Central Share (CS): ₹ 241.90 crore and State Share (SS): ₹ 60.48 crore*
[74] *by the Directorate*
[75] *Punjab National Bank A/ c 1096011085150*
[76] *vide order no.4091-FS/ WCD-14099/ 51/ 2018 dated 31.03.2021*
[77] *Memo No. F. No.1(13)/ PFMS/ FCD/ 2020 dated 23 March 2021*
[78] *₹ 302.38 crore since FY 2018-19 and ₹ 19.12 crore since FY 2020-21*

The Director ICDS, in the Exit Conference stated (February 2024) that the scheme had been renamed as Poshan Abhiyan and the funds had been transferred to the account of that scheme and was being spent therefrom. No details, however, in regard to funds spent, if any, were provided.

2.7.2 Parking of ICDS funds in Personal Ledger Accounts

Para 6.09(1)(a) of West Bengal Treasury Rules stipulates that the Personal Deposit Account created by debit to the Consolidated Fund of the State, other than those created under any law or rule having the force of law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments, shall be closed at the end of the financial year by minus debit of the balance to the relevant service Heads in the Consolidated Fund of the State. Besides, the Finance Department, GoWB, in March and July 2019, instructed[79] surrender of funds, pertaining to the FY 2018-19 or earlier, which were lying unutilized in Personal Ledger Accounts, as of June 2019.

- Scrutiny of records revealed that North 24 Parganas district had received funds of ₹ 1.91 crore, towards the cost of food items, under the ICDS scheme, in March 2017, for the FY 2016-17 which had been deposited in the District Magistrate's Personal Ledger Account (PLA) to avoid lapse of grants. Out of the said funds, expenditure of ₹ 1.35 crore was incurred, during the period from FY 2017-18 to FY 2022-23 and an unutilised amount of ₹ 56.15 lakh remained parked in the PLA of the District Magistrate, (as of July 2023).
- In Malda district, scrutiny revealed that Directorate of ICDS, GoWB, had allotted ₹ 49.40 lakh and ₹ 3.24 lakh in February 2020 and March 2020, respectively, to five CDPOs[80], for 'meeting administrative cost' and one CDPO for meeting 'GoI's Crash Programme of Nutrition for children'. Out of total ₹ 52.64 lakh (₹ 49.40 lakh + ₹ 3.24 lakh), ₹ 12.81 lakh, was transferred to DM's PL account in March 2020, which formed a part of the unspent balance of ₹ 33.85 lakh. However, the source and the purpose of the balance fund of ₹ 21.04 lakh (₹ 33.85 lakh *minus* ₹ 12.81 lakh), could not be ascertained in audit, due to non-availability of relevant records.

Thus, it was evident that the provisions of WBTR and instructions of the Finance Department, referred *ibid,* were not adhered. Moreover, as SNA account was an interest-bearing account, keeping unspent funds in PLA, not only violated the GoI's instructions, but also resulted in loss of interest.

Recommendation:

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

2.8 Supplementary Nutrition Programme (SNP)

The Supplementary Nutrition Programme (SNP) targets all children within the age group of six months to six years, with a focus on children suffering from malnutrition, Pregnant Women and Lactating Mothers (PW&LM). Entitlements

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[79] *Memo No. 3290-F(Y) dated 13.03.2019 and 3718-F(Y) dated 02.07.2019*

[80] *Five ICDS Projects viz. Habibpur, Kaliachak-III, Gazole, Old Malda & Harishchandrapur-I.*

referred to in Sections 4[81], 5[82] and 6[83] of the National Food Security Act (NFSA), 2013 are provided under SNP to these categories of beneficiaries. To regulate these entitlements, Supplementary Nutrition Rules, 2017 (SNP Rules) were promulgated[84] by the Ministry of WCD and specified nutritional standard for each category were devised to be provided in line with the Act.

The applicable rates for providing such Supplementary Nutrition were determined by the WCD&SW Department from time to time. The prescribed rates per beneficiary for different categories and type of meals per day were as detailed in **Table 2.7**.

Table 2.7: Nutritional norms for SNP

Category of Beneficiary	Supplementary Nutrition to be provided in the form of	Calories (K. Cal)	Protein (gm)	Financial Norms (₹ per beneficiary per day)
Children (6 months to 72 months)	Morning Snacks/ Ready to Eat (RTE) and Hot Cooked Meal (HCM) (*Mandatory spot-feeding[85] for age group 3-6 years)*	500	12-15	8.00
Severely Malnourished Children (SAM) (6 months to 72 months)	Same as above, with more quantity of RTE	800	20-25	12.00
Pregnant Women and Lactating Mothers	Hot Cooked Meal – Spot feeding	600	18-20	9.50

Source: Ministry of WCD's framework for ICDS scheme implementation and WCD&SW Department (GoWB)'s day-wise SNP menu for ICDS beneficiaries

2.8.1 Irregularities in purchase of items for Supplementary Nutrition Programme

The SNP Rules[86] prescribe that the procurement of food items and preparation of meals by the State Government is to be in accordance with the guidelines, instructions or order, issued by the Central Government, from time to time.

The Finance Department, GoWB, in the year 2009, suggested the formation of a committee that would frame guidelines for fixing the price of SNP items, on a bi-monthly basis, based on information compiled from various official sources. Accordingly, a Rate Revision Committee (RRC), under the Chairmanship of Principal Secretary[87], WCD Department, for fixing rates of SNP items was constituted (December 2009). Since then, the SNP rates for procurement of major items (*Masoor dal*, iodised salt and mustard oil)[88] have been fixed by the RRC. Before finalising the rates of items, the RRC was to requisition the rates

[81] ***Section 4*** *of NFSA, 2013 provided that every pregnant woman and lactating mother was entitled to meals, free of charge, during pregnancy and six months after childbirth, through the local Anganwadi, so as to meet the specified nutritional standard.*

[82] ***Section 5 (1) (a)*** *of the Act provided that children in the age group of six months to six years, were entitled to appropriate meals, free of charge, through the local Anganwadi, so as to meet the nutritional standards specified in the Act.*

[83] ***Section 6*** *laid down that the State Government would, through the local Anganwadi, identify and provide meals, free of charge, to children who were suffering from malnutrition, so as to meet the desired nutritional standards.*

[84] *Notification dated 20.02.2017 of the Ministry of WCD, GoI.*

[85] *'Spot feeding' means hot cooked meal (HCM) eaten at the AWC, by the ICDS beneficiaries*

[86] *SNP Rule 7(1)*

[87] *The other members of the committee comprised of representatives from the Finance Department, Food and Supplies (F&S) Department, Financial Advisor, Women & Child Development and Social Welfare and the Agricultural Marketing (AM) Department. The committee had been constituted in the year 2009, as per the instruction of the Finance Department*

[88] *Rice is allocated by GoI through the Food Corporation of India (FCI), at a subsidised rate*

from the Food and Supplies (F&S) and Agricultural Marketing (AM) Departments. These Departments provided the prevailing wholesale and retail rates of items, and the rates were, accordingly, finalised in the RRC meetings.

The rates fixed for *masoor dal*, mustard oil, iodised salt and rice[89] remained valid for three months. These items were then purchased at these fixed rates by the district authorities. The rates so decided were also binding upon the agencies (WBECSC, NCCF, WBTDCC and CONFED)[90], as well as upon the Self Help Groups, responsible for supply of food items for SNP. The payments were made to these agencies for supply of items at the project level, by CDPOs.

In conformity with the prescribed standards and rates per beneficiary, the State Government had chalked out the menu chart for cooked meals and Take-home rations (THRs) to be provided from each Anganwadi centre. This menu was revised from time to time by the WCD&SW Department.

The quantity requirement, of various items, as per the menu chart approved by the State Government was as follows:

Table 2.8: Quantity requirement based on Menu Chart

Ingredients	Children		Pregnant women and lactating mother	
	Required quantity per week	Required quantity per month	Required quantity per week	Required quantity per month
Rice	540 gm	2.16 kg	1,080 gm	4.32 kg
Mustard Oil	30 ml	0.12 lt	60 ml	0.24 lt
Masoor Dal	90 gm	0.36 kg	180 gm	0.72 kg
Salt	18 gm	0.072 kg	30 gm	0.12 kg

Source: Records of Directorate of ICDS

2.8.1.1 Excess expenditure of ₹ 115.09 crore on procurement of SNP items at higher rates

Audit analysed the wholesale rates provided by the F&S and AM Departments, against the rates approved by the RRC, during the financial years 2017-18 to 2019-20 (as FYs 2020-21 and 2021-22 fell within the pandemic period and the RRC rates had not been used during these two years). The comparison is shown in **Table 2.9**.

Table 2.9: Quoted *vis-à-vis* approved rates

Period	Commodity	Unit	Rate of Agricultural Marketing Deptt. (in ₹)		Rate of Food & Supplies Department (in ₹)		Approved Rate (in ₹)	Excess/ less than Min. (in ₹)
			Min.	Max.	Min.	Max.		
01.02.2017 to 30.04.2017	Mustard Oil	1 ltr	107.00	110.00	NA	NA	105.00	-2.00
	Masoor Dal	1 kg	85.00	100.00	NA	NA	85.00	0.00
	Iodized Salt	1 pkt	10.00	16.00	NA	NA	10.00	0.00
01.05.2017 to 31.07.2017	Mustard Oil	1 ltr	95.00	97.00	86.00	103.00	95.00	9.00
	Masoor Dal	1 kg	70.00	80.00	54.00	87.00	60.00	6.00
	Iodized Salt	1 pkt	12.00	16.00	7.00	14.50	10.00	3.00
01.08.2017 to 31.10.2017	Mustard Oil	1 ltr	91.00	95.00	82.00	98.00	95.00	13.00
	Masoor Dal	1 kg	67.00	80.00	41.00	54.00	49.00	8.00
	Iodized Salt	1 pkt	13.00	17.00	7.00	14.50	10.00	3.00

[89] *in case of non-supply by Food Corporation of India*

[90] ***WBECSC:** West Bengal Essential Commodities Supply Corporation Ltd., **NCCF:** National Consumer Cooperative Federation Ltd., **WBTDCC:** West Bengal Tribal Development Cooperative Corporation Ltd. and **CONFED:** West Bengal State Multipurpose Consumer Cooperative Federation Ltd.*

Period	Commodity	Unit	Rate of Agricultural Marketing Deptt. (in ₹)		Rate of Food & Supplies Department (in ₹)		Approved Rate (in ₹)	Excess/ less than Min. (in ₹)
			Min.	Max.	Min.	Max.		
01.11.2017 to 31.01.2018	Mustard Oil	1 ltr	93.00	96.00	90.00	100.00	95.00	5.00
	Masoor Dal	1 kg	65.00	68.00	41.00	54.00	50.00	9.00
	Iodized Salt	1 pkt	12.00	16.00	7.00	14.50	10.00	3.00
01.02.2018 to 30.04.2018	Mustard Oil	1 ltr	94.00	96.00	92.00	98.00	96.00	4.00
	Masoor Dal	1 kg	55.00	66.00	42.00	60.00	60.00	18.00
	Iodized Salt	1 pkt	10.00	16.00	7.00	14.50	10.00	3.00
01.05.2018 to 31.07.2018	Mustard Oil	1 ltr	94.00	96.00	92.00	100.00	89.00	-3.00
	Masoor Dal	1 kg	55.00	64.00	40.00	58.00	58.00	18.00
	Iodized Salt	1 pkt	11.00	16.00	7.00	15.50	10.00	3.00
01.08.2018 to 31.10.2018	Mustard Oil	1 ltr	96.00	116.00	101.00	120.00	101.00	5.00
	Masoor Dal	1 kg	59.00	67.00	50.00	70.00	60.00	10.00
	Iodized Salt	1 pkt	12.00	16.00	6.00	17.00	10.00	4.00
01.11.2018 to 31.01.2019	Mustard Oil	1 ltr	97.00	122.00	98.00	101.00	101.00	4.00
	Masoor Dal	1 kg	NA	NA	NA	NA	60.00	NA
	Iodized Salt	1 pkt	8.00	17.00	13.00	17.00	10.00	2.00
01.02.2019 to 30.04.2019	Mustard Oil	1 ltr	100.00	120.00	98.00	117.00	98.00	0.00
	Masoor Dal	1 kg	64.00	72.00	50.00	79.00	62.00	12.00
	Iodized Salt	1 pkt	10.00	16.00	13.00	17.00	10.00	0.00
01.05.2019 to 31.07.2019	Mustard Oil	1 ltr	94.00	117.00	95.00	117.00	98.00	4.00
	Masoor Dal	1 kg	65.00	78.00	50.00	81.00	64.00	14.00
	Iodized Salt	1 pkt	9.00	16.00	17.00	13.00	10.00	1.00
01.08.2019 to 30.10.2019	Mustard Oil	1 ltr	90.00	110.00	98.00	118.00	98.00	8.00
	Masoor Dal	1 kg	70.00	75.00	82.00	90.00	60.00	-10.00
	Iodized Salt	1 pkt	8.00	18.00	13.00	17.00	10.00	2.00
01.11.2019 to 31.01.2020	Mustard Oil	1 ltr	104.00	122.00	98.00	121.00	107.00	9.00
	Masoor Dal	1 kg	77.00	95.00	85.00	93.00	77.00	0.00
	Iodized Salt	1 pkt	9.00	18.00	15.00	18.00	15.00	6.00

Source: Records of Directorate of ICDS. Note: NA- Not available; Min. (Minimum) and Max. (Maximum) represent rates of different brands, during concerned period

It can be seen from **Table 2.9** that:

- The lowest rate of the items had not been approved by the RRC, on all occasions. The rates approved were higher by ₹ 1 to ₹ 18 per kg for different items, on different occasions. On three occasions[91], the rates of items were lower than the minimum rate quoted by the two agencies.

Audit analysed the monetary impact of using higher rates for the procurement of these items, during FYs 2017-18 to 2019-20, as detailed in ***Appendix 2.4***. From this analysis it may be seen that, due to non-acceptance of the lowest rates of SNP items, the Department had incurred excess expenditure of ₹ 115.09 crore, during February 2017 to January 2020, for procurement of SNP items. Reasons for non-acceptance of lower rates by the RRC, were not provided to Audit.

[91] *(i) February 2017 to April 2017: for Mustard Oil; (ii) From May 2018 to July 2018: for Mustard Oil and (iii) August 2019 to October 2019: for Masoor Dal*

2.8.2 Excess expenditure on SNP shown in the UCs provided to GoI

During the pandemic period (2020-21 and 2021-22), owing to the closure of AWCs, the nutritional support to ICDS beneficiaries (children and pregnant women & lactating mothers) were provided through THR in lieu of SNP (morning snacks and hot cooked meal).

Audit analysed the THR orders issued by the Department during closure of AWCs, in FYs 2020-21 and 2021-22 and noticed that THR, in the shape of *Masoor* dal, rice, potatoes *etc.*, had been distributed for 17 months[92]. The rates at which these items were to be procured were also prescribed in these THR orders. It was noted that during these two years, total SNP expenditure (THR/HCM) of ₹ 2,264.85 crore was shown in the UCs submitted to GoI by the State.

The above-mentioned expenditure was compared by Audit with the amount calculated as per number of beneficiaries during 2020-21 & 2021-22. The details of this expenditure calculated by Audit are as shown in **Table 2.10**.

Table 2.10: Distribution of THR during FYs 2020-21 & 2021-22

Distribution (Month/ Year)	Item	Quantity (kg/ gm)	Rate per kg (in ₹)	Amount (in ₹)	Total amount per month per beneficiary (in ₹)
FY 2020-21 (A)					
2nd THR (April 2020)	**Rice**	2 kg	3.00	6.00	69.00
	Potato	2 kg	18.00	36.00	
	Masoor Dal	300 gm	90.00	27.00	
3rd THR (May 2020)	**Rice**	2 kg	3.00	6.00	76.00
	Potato	2 kg	22.00	44.00	
	Masoor Dal	300 gm	85.00	26.00	
4th THR (July 2020)	**Rice**	2 kg	3.00	6.00	84.00
	Potato	2 kg	26.00	52.00	
	Masoor Dal	300 gm	85.00	26.00	
5th THR (August 2020)	**Rice**	2 kg	3.00	6.00	98.00
	Chhola	1 kg	65.00	65.00	
	Masoor Dal	300 gm	90.00	27.00	
6th THR (September 2020)	**Rice**	2 kg	3.00	6.00	98.00
	Chhola	1 kg	65.00	65.00	
	Masoor Dal	300 gm	90.00	27.00	
7th THR (October 2020)	**Rice**	2 kg	3.00	6.00	98.00
	Chhola	1 kg	65.00	65.00	
	Masoor Dal	300 gm	90.00	27.00	
8th THR (November 2020)	**Rice**	2 kg	3.00	6.00	91.00
	Chhola	1 kg	56.00	56.00	
	Masoor Dal	300 gm	96.00	29.00	
9th THR (December 2020)	**Rice**	2 kg	3.00	6.00	91.00
	Chhola	1 kg	56.00	56.00	
	Masoor Dal	300 gm	96.00	29.00	
10th THR (January 2021)	**Rice**	2 kg	3.00	6.00	53.00
	Potato	2 kg	9.00	18.00	
	Masoor Dal	300 gm	96.00	29.00	
Total expenditure per beneficiary in FY 2020-21 (in ₹)					**758.00**
Total number of beneficiaries, as per UC					**89,66,338**
Total expected expenditure (in ₹) (A) = (758 x 89,66,338)					**679,64,84,204.00**

[92] ***FY 2020-21****: nine months and* ***FY 2021-22****: eight months*

Distribution (Month/ Year)	Item	Quantity (kg/ gm)	Rate per kg (in ₹)	Amount (in ₹)	Total amount per month per beneficiary (in ₹)
FY 2021-22 (B)					
11th THR (June 2021)	**Rice**	2 kg	3.00	6.00	67.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	98.00	29.00	
12th THR (July 2021)	**Rice**	2 kg	3.00	6.00	67.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	98.00	29.00	
13th THR (August 2021)	**Rice**	2 kg	3.00	6.00	66.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	92.00	28.00	
14th THR (September 2021)	**Rice**	2 kg	3.00	6.00	66.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	92.00	28.00	
15th THR (October 2021)	**Rice**	2 kg	3.00	6.00	66.00
	Potato	2 kg	16.00	32.00	
	Masoor Dal	300 gm	92.00	28.00	
16th THR (November 2021)	**Rice**	2 kg	3.00	6.00	77.00
	Potato	2 kg	21.00	42.00	
	Masoor Dal	300 gm	96.00	29.00	
17th THR (January 2022)	**Rice**	2 kg	3.00	6.00	73.00
	Potato	2 kg	19.00	38.00	
	Masoor Dal	300 gm	96.00	29.00	
18th THR (February 2022)	**Rice**	2 kg	3.00	6.00	67.00
	Potato	2 kg	17.00	34.00	
	Masoor Dal	300 gm	90.00	27.00	
Total expenditure per beneficiary in FY 2021-22 (in ₹)					**549.00**
Total number of beneficiaries as per UC					**90,62,666**
Total expected expenditure (in ₹)= (549x90,62,666)					**497,54,03,634.00**
Expenditure for January and February 2022 (two months, on 'Ready to eat' Pushti[93] item (in ₹)					***34,74,54,097.00***
Maximum expenditure on normal SNP in March 2022 (in ₹)[94]					***217,18,35,900.00***
Total expenditure in FY 2021-22 (in ₹) (B)					**749,46,93,631.00**
Total=A+B					***1429,11,77,835.00***

Source: Records from Directorate of ICDS

From **Table 2.10**, it may be seen that expenditure of ₹ 1,429.12 crore should have been incurred towards distribution of THR/ HCM, provided in lieu of morning snacks and hot cooked meal, as per the orders issued by the Department. However, in comparison, a total of ₹ 2,264.85 crore was spent on THR/ HCM during this period as per UCs submitted to GoI by the State. During these two years, normal cooked meals had not been served[95] and 'Take home ration' had been distributed, as per the Department's orders. As such, UCs for these FYs (2020-21 and 2021-22) have shown an unexplained excess expenditure of ₹ 835.73 crore, reasons for which were not forthcoming from records.

[93] *As per directives of the WCD&SW Dept., 'Ready to Eat' Pushti was also distributed for the month of January and February 2022*

[94] *Number of beneficiaries X rate per meal X 25 days as SNP was restored in March 2022.*

[95] *Except in March 2022*

2.8.3 Shortfall in coverage in SNP (State overall position)

The components of service delivery under ICDS include provision of Supplementary Nutrition for children below six years of age and pregnant women and lactating mothers. The Consolidated Progress Reports (as of 31st March during FYs 2018-22) of the State showed the number of AWCs reporting, number of AWCs providing SNP, number of SNP beneficiaries *etc*.

The overall position[96], in regard to the population registered, *vis-à-vis* the number of beneficiaries, showed a shortfall in the coverage of Supplementary Nutrition, in 23 districts of West Bengal, during the financial years 2017-18 to 2021-22, as shown in **Table 2.11**.

Table 2.11: Shortfall in coverage in SNP

Year (as on 31st March)	Number of AWCs reported	Number of AWCs providing SNP for 21 days or more in a month	Total population		Number of SNP beneficiaries		Percentage of shortfall	
			Children (0-6 years)	PW&LM	Children (0-6 year)	PW&LM	Children (0-6 years)	PW&LM
2018	1,15,098[97]	1,14,818	76,25,658	14,19,204	61,17,637	13,20,684	20	7
2019	1,16,015[98]	1,15,829	76,83,076	14,90,318	59,57,876	13,60,835	22	9
2020	1,16,685[99]	1,16,634	77,05,935	15,03,341	63,21,698	14,18,138	18	6
2021	1,17,065[100]	1,17,058	81,02,512	16,21,478	72,00,814	15,68,154	11	3
2022	1,19,392[101]	1,19,269	81,96,634	15,44,516	68,70,745	14,65,148	16	5

Source: Consolidated MPRs provided by the Directorate of ICDS

- As may be seen from **Table 2.11**, the shortfall in coverage of eligible children, under the SNP, ranged between 11 *per cent* and 22 *per cent* during the period under audit. In respect of PW&LM, the shortfall in coverage ranged between three *per cent* and nine *per cent,* which was indicative of lack of outreach on part of the AWWs. No reason/ clarification in this regard was furnished by the Department, though sought for.
- Similarly, shortfall in the coverage of Supplementary Nutrition, in regard to severely malnourished children, was also observed during the FYs 2018-22. The shortfall ranged between 33 *per cent* (FY 2018-19) to 100 *per cent* (FY 2020-21) as shown in ***Appendix 2.5***. Reasons for the shortfall in coverage were not found on record.
- As per the Ministry's Nutritional & Feeding Norms[102] (endorsed by the Hon'ble Supreme Court), each AWC was to ensure provision of supplementary nutrition, to the extent of 300 days in a year (*i.e.* 25 days in a month). In the APIPs, the cost of SNP was calculated on the basis of 300 nutrition days in a year. However, in the reporting format of the SNP, *viz*. Monthly Progress Report (MPR) (Format-II), only 21 *plus*

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[96] *Based on examination of consolidated MPRs provided by the Directorate of ICDS*
[97] *Out of the total operational 1,15,384 (sanctioned: 1,19,196) AWCs of 575 operational (sanctioned: 576) Projects*
[98] *Out of the total operational 1,16,113 (sanctioned: 1,19,475) AWCs of 575 operational (sanctioned: 576) Projects*
[99] *Out of the total operational 1,16,753 (sanctioned: 1,19,525) AWCs of 575 operational (sanctioned: 576) Projects*
[100] *Out of the total operational 1,17,142 (sanctioned: 1,19,481) AWCs of 576 Projects*
[101] *Out of the total operational 1,19,481 (sanctioned: 1,19,481) AWCs of 576 Projects*
[102] *Made effective from February 2009*

days was used as criteria instead of stipulated 25 days or more. Hence, the MPR (Format-II), was inconsistent with the Scheme norms. The Directorate did not provide any clarification in this regard.

- It was noticed, from the test-checked AWCs, that during FYs 2017-18 to 2019-20[103], there were instances when the number of nutrition days were less than the stipulated 25 days[104], as shown in ***Appendix 2.6***. Reasons for the same, as emerged from test-check of records *inter alia* included non-availability of food items, closure of AWCs due to vacation *etc*.

2.8.4 Lifting of less quantum of rice vis-à-vis actual requirement

For the purposes of supplementary nutrition under ICDS, GoI provides rice at concessional rates. Rice, so provided, is lifted by the State authorities, from Food Corporation of India, as per allotment orders issued by the Ministry. After receiving the allocation, the Directorate of ICDS distributes the allocation district-wise as per their requirement.

Audit analysed the lifting of Rice during the FYs 2018-19 to 2021-22[105], with respect to the number of beneficiaries in the State, as shown in **Table 2.12**.

Table 2.12: Lifting of Rice against number of beneficiaries

FY	Number of beneficiaries		Requirement of rice per year per child/ women as per menu (kgs)		Required quantity as per menu (kgs)		Total rice required (in MTs)	Quantity lifted from FCI (in MTs)	Percentage of lifting w.r.t requirements
	Children	Women	Children	Women	Children	Women			
2018-19	62,09,049	14,46,761	27	54	16,76,44,323	7,81,25,094	2,45,769	1,30,803	53
2019-20	63,21,698	14,18,138	27	54	17,06,85,846	7,65,79,452	2,47,265	1,31,456	53
2020-21*	89,66,338		18		16,13,94,084		1,61,394	1,44,035	89
2021-22*	90,62,666		16		14,50,02,656		1,45,002	1,60,797	111

Source: Ministry of WCD's framework for ICDS scheme implementation and WCD&SW Department, GoWB's day-wise SNP menu for ICDS beneficiaries

** During the FYs 2020-21 and 2021-22, THR was distributed, instead of cooked meals, wherein two kgs of Rice was distributed to all the registered beneficiaries*

From **Table 2.12**, it may be noted during the FYs 2018-19 and 2019-20 (normal years), lifting of rice from FCI was only 53 *per cent* of the requirement[106], considering all the beneficiaries. Lifting of less quantum of rice from FCI during 2018-19 and 2019-20 indicated the possibility that lesser number of beneficiaries *vis-à-vis* beneficiaries enrolled in AWCs were being served hot cooked meals.

2.8.5 Non-adherence to the nutritional norms of SNP

The aim of SNP was to reduce/ prevent malnutrition among children and PW&LM, by providing supplementary nutrition, as per applicable nutritional norms.

The nutritional standards for children in the age group of 6 months to 3 years, age group of 3 to 6 years, as well as PW&LM, were required to be met by providing 'Take Home Rations', or nutritious hot cooked meals, in accordance with the ICDS scheme guidelines and norms prescribed in Schedule II of the

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[103] During FYs 2020-21 and 2021-22 THR was distributed as AWCs were closed due to Covid pandemic
[104] The shortfall in nutrition days (i.e. less than 25 days in a month), ranged between 4 months and 25 months in the test-checked AWCs during FYs 2017-18 to 2019-20
[105] Data pertaining to FY 2017-18 was not available
[106] Information pertaining to procurement of rice from other agencies (other than FCI) was not available at the Department level.

National Food Security Act (NFSA), 2013. The Act mandates providing nutritional value of 500 calories and 12-15 gm protein per day, for children, and 600 calories and 18-20 grams of protein per day for PW&LM.

2.8.5.1 Non-adherence to SNP menu

As per the provisions of NFSA as referred *ibid*, the nutritional standards for children (six months to three years) and for children (three to six years) are 500 calories and 12-15 gm of proteins. States were to formulate menus based on these standards prescribed in order to meet nutritional requirements of the targeted groups. Accordingly, WCD&SW Department, West Bengal, prescribed (March 2018) menu[107] for supplementary nutrition under Anganwadi services.

Director of ICDS, while finalizing the menu (June 2018) for days[108] (2, 4 & 6), for children, under SNP, stipulated that the sanctioned rate for Morning Snacks would be ₹ 4.50 per head per day containing a half of a boiled poultry egg (₹ 2.50) and a banana (₹ 2.00).

However, in Malda district, test check of records disclosed that the nutritional aspects had been compromised, due to non-distribution of the items of SNP menu as prescribed by the Department. It was observed, from the records of DPO, Malda, that, as against the sanctioned amount of ₹ 4.50 per head per day for three days (days -2, 4 & 6), bananas had not been provided as morning snacks, to beneficiaries, during the entire period between 8th June 2018 and 16th March 2020. Thereafter, the SNP menu had been suspended, from 17th March 2020 (due to COVID pandemic). It was observed that a ripe banana contained about 110 calories, 1 gram protein, 28 grams carbohydrates, 15 grams sugar (natural), 3 grams fibre and 450 mg potassium.

Thus, non-distribution of banana, contrary to the Government directives, during the period 2018-2020, resulted in deprivation of required nutritional benefits to 3.62 lakh- 4.35 lakh children[109], in the age group of six months to six years, and led to unwarranted savings of ₹ 20.45 crore ***(Appendix 2.7)***.

2.8.5.2 Nutritional values of 'take home ration', distributed during FYs 2020-21 and 2021-22, was lesser than standards of NFSA, 2013

As the Anganwadi services were provided for 25 days in a month, the nutritional value, prescribed for a month, for children, was a minimum of 12,500 calories (500 calories X 25 days) and 300 gm of protein (12 gm X 25 days) and 15,000 calories (600 calories X 25 days) and 450 gm of protein (18 gm X 25 days) for PW&LM.

As mentioned earlier, during the Pandemic period (FYs 2020-21 and 2021-22), support to ICDS beneficiaries (children and PW&LM) was provided in the form of THRs.

Audit analysed the nutritional value of items distributed as THR, in the FYs 2020-21 and 2021-22 as detailed in **Table 2.13**.

[107] *which was to be introduced in the Anganwadi centres with immediate effect*

[108] *As per Revised day-wise menu of SNP dated 08.06.2018 of the WCD&SW Department menu for the 1st, 3rd and 5th day: Ready to eat- as morning Snacks (₹ 2.08), Hot cooked meal- Rice with full egg curry and Potato (₹ 5.51). Menu for the 2nd ,4th and 6th day: Morning snacks- Poultry egg boiled (Half) (₹ 2.50) and Banana (₹ 2.00), Hot cooked meal- Khichdi (₹ 3.90)*

[109] *The monthly banana feeding days varied between 6 and 13 days.*

Table 2.13: Nutritional value of THR distributed during FYs 2020-22

Items	Calorie per 100 gram	Protein per 100 gram (gram)	Quantity distributed per month	Calories from distributed quantity	Protein from distributed quantity (gram)
Rice	346.00	6.40	2 kg	6,920.00	128.00
Potato	97.00	1.60	2 kg	1,940.00	32.00
Masoor dal	343.00	25.10	300 gm	1,029.00	75.20
			Total nutritional value	**9,889 calories**	**235.20 gm**
Chhola	369.00	22.50	1 kg	3,690.00	225.00
			Total nutritional value, including *Chhola*	**13,579 calories**	**460.20 gm**

Source: Records of ICDS Directorate

Out of the 17 months, in which THR was distributed to beneficiaries, 2 kgs of rice, 2 kgs of potato and 300 gms of *masoor dal* were distributed, in 12 months (in 2020-21 and 2021-22). The THR, so distributed in these 12 months, was not in conformity with the nutritional value prescribed under the NFSA[110] , as it comprised of only 9,889 calories (79 *per cent*) and 235 gm (78 *per cent*) of protein, whereas the Act prescribed minimum of 12,500 calories and 300 gms of protein per month, for children.

In case of PW&LM, the Act provided minimum nutritional value of 15,000 calories and 450 gms of protein per month, whereas the THR comprising 2 kgs of rice, 2 kgs of potato and 300 gms of *masoor dal*, distributed in these 12 months, had a nutritional value of only 9,889 calories (66 *per cent*) and 235 gms (52 *per cent*) of protein. Hence, the nutritional value of the 'take home ration' in terms of calorific value was less than the standards prescribed under the Act, by 21 *per cent* in case of children and by 34 *per cent* in case of PW&LM.

Hence, the THR, distributed during these 12 months in the FYs 2020-21 and 2021-22, was less in nutritive value than the standards prescribed under the Food and Security Act, 2013.

(i) Non-distribution of THR for six months during Covid pandemic

Rule 8 of the Supplementary Nutrition (under the Integrated Child Development Services Scheme) Rules, 2017, prescribed that "In case of non-supply of meals to beneficiaries in Anganwadi centres on any day due to non-availability of foodgrains or any other reason, the State Government shall pay food security allowance to every beneficiary as per rates specified in the rules". During the Pandemic period *i.e.* FYs 2020-21 and 2021-22, all the AWCs were closed and the State Government had distributed THR to all beneficiaries, for 17 months, from April 2020 to February 2022. Normal SNP was provided from the month of March 2022 onwards.

It was, however, observed that THR had not been provided, for six months, during the Covid period (March 2020 to February 2022), due to non-receipt of instructions from the Department, despite the Ministry having advised the State Government (July 2020) to ensure uninterrupted supply of Supplementary Nutrition to the beneficiaries, during the Pandemic. Consequently, the intended beneficiaries were deprived of the nutritional benefits as envisaged in the Rules referred *ibid.*

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[110] National Food Security Act (NFSA), 2013: SCHEDULE II-Nutritional standards: The nutritional standards for children in the age group of 6 months to 3 years, age group of 3 to 6 years and pregnant women and lactating mothers required to be met by providing "Take Home Rations" or nutritious hot cooked meal in accordance with the Integrated Child Development Services Scheme

(ii) Non-distribution of 'Ready To Eat' packets

During the Pandemic period, while giving directions[111] for distribution of THR to SNP beneficiaries, for January 2022 (17th THR) and February 2022 (18th THR), Director of ICDS categorically mentioned that in addition to distribution of THR, irrespective of the beneficiary's age and nutritional status, morning snacks to all children, as well as special supplementary food for severely malnourished children, in the form of Ready To Eat packets (RTE), would also be provided, in the manner shown in **Table 2.14**.

Table 2.14: Distribution of RTE packets as Morning snacks

Sl. No.	Target Group	Quantity/ Weight of the RTE packet (in Gram)	Colour Code of the Packet
1.	Children of 06 (six) months to 06 (six) years	01 (one) packet of 480 grams each per child per month	Green
2.	Severely Malnourished Children of 06 (six) months to 06 (six) years	05 (five) packets of 480 grams each, per child per month	Orange

Source: Memo No. 2044(23) dated 13.12.2021 of the Directorate-ICDS, GoWB

Scrutiny of records, of the test-checked districts disclosed that the distribution of RTE, along with THR, for the months of January 2022 (17th THR) & February 2022 (18th THR round), had not been done, in five of the six test-checked districts (except Nadia). Reasons for non-distribution of RTE packets were, however, not available in the records made available. This deprived the children from availing the benefits of supplementary nutrition, in the form of RTE, contrary to the directives *ibid.*

2.8.5.3 Inadequate quality checking and monitoring of SNP

As per the Operational Guidelines for Food Safety & Hygiene for SNP, the food provided to the beneficiaries should be of acceptable quality and safe for human consumption. The CDPO or Supervisor was required to draw samples of HCM served at the AWCs and send the same for testing, to a FSSAI[112]/ NABL[113] accredited laboratory. The specified periodicity of sample testing of HCM, was once in a quarter.

In addition, to ensure the quality of the meals being provided, a provision for testing of HCM by the Food and Nutrition Board (FNB)[114], through Quality Control Laboratories (QCLs), had also been envisioned in the above-mentioned instructions. ICDS functionaries were also required to send samples to QCLs of the FNB. FNB, in collaboration with the State Government, was to carry out periodic checks and test the meal or get it tested through accredited/ recognized Government Food Research Laboratories, so as to ensure that the meal met with the specified nutritional standards and quality. Similarly, officers, authorised by the State Government, were also to conduct surprise checks, draw samples and get them tested through the laboratories, to ensure quality and nutrient value of meals.

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[111] *December 2021 & February 2022*
[112] *Food Safety and Standards Authority of India*
[113] *National Accreditation Board for Testing and Calibration Laboratories*
[114] *The Food and Nutrition Board (FNB) is a technical support wing of the Child Development Bureau, under the Ministry of WCD, GoI, Its activities are mainly related to nutrition, education and training for ICDS functionaries, as well as food analysis and standardization.*

During test-check of AWCs between December 2022 and January 2023, it was, however, noticed that the samples of food, provided at the AWCs, had never been checked by the FNB in its QCLs. No samples had been collected by the field units of FNB, during FYs 2017-18 to 2021-22. The CDPOs had also not sent samples of food to FSSAI/ NABL accredited laboratories and QCLs of the FNB, during FYs 2017-18 to 2021-22. Moreover, the quality testing of the water, available at the AWCs, had not been carried out. Further, no surprise check, to ensure the quality and nutrient value of the meals, was conducted.

All these were indicative of indifference of the Department towards maintenance of specified nutritional standards and quality of HCM being distributed under ICDS.

2.8.5.4 Damage to food items due to improper storage

As per the ICDS revised Guidelines 2021[115] (i) food stocks at the Anganwadi Centers were to be stored in airtight bins, or stacked neatly in gunny bags and stored in areas free of rodents and insects (ii) dry ingredients, like iodized salt, condiments, oils, soyabean, pulses *etc*., were to be stored in airtight containers and (iii) all stored raw materials and ingredients were to be kept under dry and cool conditions, to prevent spoilage and contamination.

Implementation of the Scheme involved storage of food items for SNP (e.g., rice, *masoor* dal, iodized salt, soyabean chunks, mustard oil *etc.*), at the Project Godowns, in large quantities, as well as at the AWCs, in smaller quantities.

Available records for the State revealed that 3,961.13 quintals of rice, supplied to different districts under SNP, during FY 2020-21, had been damaged for reasons not on record, leading to a loss of ₹ 1.07 crore[116] on account of this damage.

Further, scrutiny of records in the test-checked districts revealed that the following food items had been damaged, during the period 2017-18 to 2021-22 **(Table 2.15)** and had become unsuitable for human consumption.

Table 2.15: Loss due to damaged food items in six selected districts

Name of the item	Quantity damaged (A)	Rate (in ₹) (B)	Amount (in ₹) (A x B)
Rice	497.83 qtl	2,700 per qtl	13,44,141
Masoor Dal	411.25 qtl	7,700 per qtl	31,66,625
Mustard Oil	1,69,416.76 litre	107 per litre	1,81,27,593
Iodized Salt	1,31,486.21 kg	11 per kg	14,46,348
Soyabean	32,049.85 kg	80 per kg	25,63,988
Chhola	1652 kg	52 per kg	85,904
		Total	**2,67,34,599**

Source: Information furnished by the test-checked districts

The purchase rates of these food items (Rice, *Masoor Dal*, Mustard Oil and Iodized Salt), during the period from November 2019 to April 2021, are detailed in ***Appendix 2.8***. Considering the lowest purchase rates for each of the items during the said period, there was a loss of ₹ 2.67 crore, due to this damage, during the period under audit, in five out of the six test-checked districts[117].

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[115] *Streamlining Guidelines of SNP*
[116] *the rate of procurement was ₹ 2,700 per quintal*
[117] *Bankura, Birbum, Nadia, Malda and North 24 Parganas*

2.8.5.5 Non-availability of weighing machines, in the test-checked Project offices and AWCs

Each AWC was required to monitor the growth of the children, by recording their weight on a monthly or quarterly basis as per norms[118]. Under this activity, AWWs were required to measure weight and assess the nutritional status of all infants and young children. In the event of detection of any faltering growth, the AWC was required to take corrective measures, like counselling of parents; providing additional food in case of severely underweight children; or making referrals to health facilities. In keeping with the objective, the AWCs were required to be provided with adult[119] and baby weighing machines by the State.

The availability of weighing machines, in the sampled districts, was examined during audit. It was noticed that there were shortfalls in the availability of functional weighing machines, *viz*. child weighing machines/ scales (ranging between 5 *per cent* and 54 *per cent*) and adult weighing machines/ scales (ranging between 26 *per cent* and 87 *per cent*), in the operational AWCs, in the 12 test-checked Projects ***(Appendix 2.9)***. This had prevented regular weight measurement and monitoring of the registered babies/ children and PW&LM, which was essential for identifying underweight, malnourished babies/ children and PW&LMs, for taking remedial action as per guidelines.

Pictures 2.1 & 2.2: Weight measurement of children using salter type weighing scale, at the Banpur Dhanukpara AWC and Uttar Kharika Danga AWC, respectively, under CDPO, Habibpur Project, in Malda district (January 2023)

Among the 48 test-checked AWCs, adult weighing machines were either not available or were non-functional in 12[120] AWCs (25 *per cent* of the test-checked AWCs), whereas, in 9[121] AWCs (19 *per cent*), child weighing machines were non-functional. In the absence of these weighing machines, identification of vulnerable groups like malnourished children could not be done and nor could remedial action be correctly taken.

2.8.5.6 Miscellaneous irregularities relating to SNP

For implementation of the scheme GoI allocates rice at a subsidised rate of ₹ 300 per quintal, on a quarterly basis. After receiving the allocation, the Directorate of ICDS distributes the allocation district-wise. Thereafter, as per orders of the

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[118] As per the norms of the Scheme, children under the age of three years were to be weighed once a month and children who were 3-6 years of age, were to be weighed once in three months.

[119] Children of age 5-6 years (depending on their weight also) were weighed, using adult weighing machines, as the baby weighing machines were not suitable for bigger children.

*[120] In 12 AWCs, adult weighing machines were either not available or were non-functional; **Nadia** (Chakdaha: one and Ranaghat-1 Addl.: one); **Malda** (English Bazar & Old Malda: two and Habibpur: four) and **North 24 Parganas** {Basirhati-I: one and Panihati (Urban): three}*

*[121] Child weighing machines were non-functional in; **Birbhum** (Rampurhat-I: three AWCs): **Nadia** (Chakdaha: one AWC and Ranaghat-1 Addl.: one AWC) and **North 24 Parganas** (Panihati: four AWCs)*

district authority, the rice is procured and distributed CDPO-wise, through the carrying contractor and is finally distributed to the AWCs, by the respective CDPOs. Fund was also released to the district offices by the Department for payments to be made for lifting of rice from FCI.

(i) THR not provided, even after procurement of rice at higher rates

For providing supplementary nutrition to scheme beneficiaries, GoI allocated 32,129.80 MT of rice to the State for the fourth quarter of FY 2020-21. WCD&SW Department communicated (January 2021) an additional requirement of 29,094.44 MT of rice, to the Ministry of WCD, for meeting the requirement of distribution of THR[122], to beneficiaries, for December 2020 and the 4th Quarter of 2020-21. Additional allocation as sought for by the State was, however, not received from GoI, for reasons not on record. Subsequently, THR, for the months of December 2020 and January 2021, was distributed to beneficiaries from the existing stocks.

As of February 2021, the balance stock of rice available with the State was only 9,064.28 MT. However, due to distribution of THR in place of HCM (during the Pandemic period) to all enrolled beneficiaries, the requirement of rice increased significantly. Accordingly, the Directorate re-calculated an additional requirement of 29,132.13 MT of rice, for the 4th quarter (of the FY 2020-21), for the entire State, and forwarded (April 2021) the same to the Department. Food & Supplies (F&S) Department, GoWB arranged for supply of 29,132.13 MT of rice at a cost of ₹ 97 crore[123], from the Decentralized Procurement Stock[124] and this rice was allotted to the districts in May 2021. By this time (*i.e.* May 2021), the quarterly allocation of 31,157 MT of rice from GoI had also been received. It was noted that THR was not distributed to beneficiaries during February 2021 to May 2021 due to non-availability of adequate stock of rice. This indicated that the Department could not ensure timely procurement of the additional quantity of rice to meet nutritional needs of beneficiaries. Distribution of THR rice was resumed only from June 2021 onwards.

Details of allotment of rice distribution of THR *etc.*, as culled out from the Monthly Progress Reports are detailed in **Table 2.16**.

Table 2.16: Procurement and consumption of rice

Month	Allotment of Rice (in MT)	Whether THR provided	Beneficiaries as per MPR (in number)	Rice required @ two kg per beneficiary (in MT)	Balance quantity, as on 31.03.2022 (in MT)
Opening Stock as on February 2021	9,064.28	--	--	--	--
May 2021	31,157.00* 29,132.13	**No**	--	--	
June 2021	0.00	Yes	89,29,524	17,859.05	
July 2021	31,157.00*	Yes	90,47,946	18,095.89	

[122] As per norms of THR, two kg rice per month per beneficiary, was to be distributed uniformly. As such, the demand of rice, during Covid-19, had increased significantly. Hence, additional quantity of rice was required, for distribution of THR to the beneficiaries.

[123] charging ₹ 3,329.70 per quintal whereas the purchase price of FCI rice was ₹ 300 per quintal.

[124] The State Government (Food & Supplies Department) procures, stores and issues food grains, under the Targeted Public Distribution System. The Scheme of Decentralised Procurement (DCP) refer to the manner of procurement of foodgrains for the central government stock, through the state agencies, rather than through the central agency of FCI. Under DCP, State undertakes direct purchase of paddy/ wheat, on behalf of GoI. Purchase centres are opened by the State Government and its agencies.

Month	Allotment of Rice (in MT)	Whether THR provided	Beneficiaries as per MPR (in number)	Rice required @ two kg per beneficiary (in MT)	Balance quantity, as on 31.03.2022 (in MT)
August 2021	0.00	Yes	90,62,666	18,125.33	
September 2021	0.00	Yes	90,62,666	18,125.33	
October 2021	45,107.81*	Yes	90,62,666	18,125.33	
November 2021	0.00	Yes	90,62,666	18,125.33	
December 2021	52,404.14*	**No**	--	--	
January 2022	0.00	Yes	90,62,666	18,125.33	
February 2022	0.00	Yes	90,62,666	18,125.33	
March 2022	0.00	SNP[125] resumed (HCM started)	83,35,893	12,251.29	
Total	**1,98,022.37**			**1,56,958.21**	**41,064.16**

*Source: Records of ICDS Directorate; * Quarterly allocations from GoI; Note: THR was not distributed during February 2021 to May 2021 and in December 2021*

From the above Table, it is evident that the Department had 41,064.16 MT of undistributed rice, in its stock, as of March 2022. It was also observed that despite availability of sufficient stock of rice, the Department could not ensure distribution of THR in the months of May and December 2021.

No reply, in this regard, was received from the Department, as of September 2024.

(ii) Excess expenditure on procurement of rice at higher rates from other Agencies

GoI allocates rice through FCI at a subsidized rate of ₹ 300 per quintal. The State Government can procure rice from other agencies, only if FCI is unable to supply the respective allocation, after receipt of a 'no supply' certificate from FCI.

Scrutiny of records, of the DPO and CDPO offices, of the six test-checked districts, revealed that these DPOs and CDPOs had procured rice from different State Government agencies, *viz.* West Bengal Essential Commodities Supply Corporation Ltd. (WBECSC)/ West Bengal State Multipurpose Consumers Cooperative Federation Ltd. (CONFED)/ District Controller of Food & Supplies (DCFS), at much higher rates, ranging between ₹ 2,500 per quintal and ₹ 3,000 per quintal, during 2017-19, resulting in excess expenditure of ₹ 20.62 crore, towards the cost of rice as detailed in **Table 2.17**.

Table 2.17: Excess expenditure on procurement of rice during the period 2017-19

District	Excess expenditure on procurement of rice over and above the subsidized rate of FCI					
	Quantity purchased (in qtl)	Agency from whom procured	Range of Rates (₹ per qtl)	Expenditure incurred (in ₹)	Required expenditure at subsidized rate (@ ₹ 300 per qtl) (in ₹)	Excess Expenditure incurred (in ₹)
Birbhum	65,325	WBECSC	2,500-2,950	17,56,98,500	1,95,97,500	15,61,01,000
North 24 Parganas	14,334	CONFED	2,500-3,000	3,58,36,250	43,00,350	3,15,35,900
Nadia	5,480	WBECSC	2,500-3,000	1,46,26,000	16,44,000	1,29,82,000
Jalpaiguri	2,585	WBECSC	2,550-3,000	63,93,450	7,75,500	56,17,950
					Total	**20,62,36,850**

Source: Records made available at test-checked districts

[125] *As hot cooked meals started in March 2022, the calculation of rice required (50 gm per children & 100 gm for PW&LM per day) is for 25 days. As per the Consolidated MPR of March 2022: the total number of children, including 6 months - 3 years & 3 - 6 years, were: 68,70,745 & PW&LM were: 14,65,148*

Though the above procurement was to be made after obtaining a 'no supply' order from FCI, none of the above districts could produce such an order in support of procurement of rice from other agencies, at higher rates.

Thus, procurement of rice over and above the subsidized rates of FCI, had resulted in avoidable excess expenditure of ₹ 20.62 crore from Government exchequer.

(iii) Avoidable expenditure due to allowance of transportation charges of food grains, in violation of prevailing Government orders-₹ 1.07 crore

The WCD&SW Department constituted District Level Tender Committees (DLTCs) for each district[126], to fix the rates for transportation of food articles like *masoor dal*, soyabean, rice *etc.,* procured for beneficiaries of ICDS, under SNP, from district to block godowns and thereafter from block godowns to AWCs. Accordingly, the DLTCs, fixed the rates for transportation, from time to time, through a tendering process. Necessary agreements had been entered into with the concerned agencies by the DPOs (ICDS) of each district, for transportation of such food grains.

In this regard audit observed that Food & Supplies Department, GoWB, allowed (January 2019) transport rebate to distributor/ wholesaler for doorstep delivery of food grains, under Targeted Public Distribution System (TPDS) based on the distance for carrying the food grains. It was also noticed that the same orders were also being followed by the School Education Department, GoWB for carrying food grains under the Mid-day Meal (MDM) scheme.

Scrutiny of records of the test-checked districts, however, disclosed that the rates of transportation charges of food grains were fixed, for delivery of food items under SNP, without taking into cognizance the above-mentioned Government orders (regarding the transportation of food grains). Reasons for non-adoption of existing rates of transportation charges, as followed in other comparable schemes (MDM, PDS), were not available in records made available. The excess expenditure ranged between ₹ 15 and ₹ 74 per quintal per km., with the total avoidable expenditure being ₹ 1.07 crore[127] towards transportation charges (details in ***Appendix 2.10***).

No reply was offered by the DPOs, though called for (September 2024).

(iv) Non-supply of food grains (Rice and Masoor dal) - ₹ 13.64 lakh

The carrying contractors, after lifting the food grains from FCI/ Project godowns[128], were required to deliver the same to the designated centers. In support of delivery of food grains, sub-allotment reports (delivery challans) were to be furnished by the carrying contractors to the issuing authority.

Scrutiny of the sub-allotment of food grain records, of DPO, Bankura, revealed that under CDPO, Barjora, the carrying contractor, in three distribution orders (between October 2020 and February 2021), had lifted 1,780 quintals of rice and 298 quintals of *Masoor dal*. However, after lifting, the carrying contractor

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[126] Comprising of the District Magistrate, District Programme Officer/ Child development Project Officer (CDPO)-ICDS, Regional Transport Officer (RTO), District Controller of Food & Supplies (DCFS) etc.

*[127] **Birbhum: ₹ 43.68 lakh** {DPO: ₹ 41.44 lakh; CDPO (Suri-II): ₹ 2.24 lakh)}; **Jalpaiguri: ₹ 62.91 lakh** (DPO: ₹ 62.91 lakh) and **Bankura: ₹ 0.90 lakh** (CDPO Chhatna: ₹ 0.90 lakh)*

[128] based on the orders of DPOs/ CDPOs

had not submitted any sub-allotment report (delivery challans *etc.*), of the THR items, to the CDPO office. As per the verification report furnished by the CDPO, it was found that 225 quintals of rice and 64 Quintals of *Masoor dal* had not been distributed (till August 2023) among the AWCs, by the carrying contractor.

Considering the prevailing procurement rates, the cost of the food grains not supplied to the AWCs was calculated at ₹ 13.64 lakh[129].

Loss of food grains, amounting to ₹ 13.64 lakh was attributable to lack of monitoring on the part of the CDPO Barjora under DPO Bankura. The CDPO did not furnish (i) Copy of the FIR, if any, lodged against the carrying contractor (ii) details of the action, if any, taken to recover the cost of food grains from the contractor and (iii) details of the carrying cost paid to the contractor.

(v) Short delivery of 190.70 quintals of FCI Rice to Project Godowns

DPO, Jalpaiguri allocated 600 quintals of rice[130] to CDPO, Dhupguri. Audit scrutiny of the delivery challans and stock register of FCI Rice, at CDPO, Dhupguri, revealed that out of the total allotted quantity of 600 quintals, only 409.30 quintals of rice[131] had been received by the CDPO, resulting in a short delivery of 190.70 quintals. The value of rice short delivered was required to be recovered from the agency that had transported the rice from the FCI/ DCFS godown to the Dhupguri project godown.

CDPO, Dhupguri, in his reply (August 2023), stated that the matter had been reported to the DPO, Jalpaiguri. However, no action (recovery of cost of undelivered rice or other penal action) was found to have been taken against the erring contractor.

(vi) Food quantities not traceable in Stock register - ₹ 36.51 lakh

In terms of the West Bengal Financial Rules, all materials received in Stock should be recorded in the appropriate Stock Register. Issues therefrom and balance in stock was also to be properly maintained through proper accounting.

In this regard, Audit observed that, as per entries made in the stock book of CDPO, Matiali, in Jalpaiguri district, the stock position of food grains *viz.* Rice, *Masoor Dal*, Mustard Oil and Salt, as on 09 June 2017, was as follows:

Table 2.18: Cost of total food grains as per stock as on 09 June 2017

Item	Quantity	Rate (in ₹)	Total amount (in ₹)
Rice	800 quintals	2,650 per quintal	21,20,000
Masoor Dal	220 quintals	6,000 per quintal	13,20,000
Mustard Oil	2,100 litres	95 per litre	1,99,500
Iodised salt	1,100 kgs	10 per kg	11,000
		Total	**36,50,500**

Source: Records of CDPO, Matiali

There were, however, no entries as to issue of the above quantities of food grains to the AWCs nor was the stock carried forward in the subsequent stock register entry dated 18 July 2017. This raised serious doubts as to proper utilization of the stock valued at ₹ 36.51 lakh and chances of misappropriation thereof could not be ruled out.

[129] (225 X ₹ 3,329.70 + 64 X ₹ 9,600) = ₹ 13.64 lakh
[130] vide work order no. 312/ DIST/ ICDS dated 23.11.2020
[131] vide challan no. 1988 to 1991 dated 24.11.2020

Further, the stock register, for the period 2017-18 to 2021-22, had not been maintained in a proper format and there was no certified periodical closing and opening balances of quantities of the food items.

The CDPO Matiali had not furnished any reply in this regard (September 2024).

(vii) Excess reimbursement of cooking cost to AWCs - ₹ 20.64 lakh

For implementing SNP in the State, the WCD&SW Department had fixed the cost of Supplementary Nutrition per head, per day, for children (six months to six years) and PW&LM and severely malnourished children, as being ₹ 8.00, ₹ 9.50 and ₹ 12.00, respectively.

Further, in order to meet nutritional requirements of beneficiaries, eggs and vegetables were to be procured by AWCs and costs of the same were reimbursed by CDPOs as cooking cost. Details of the same are shown in **Table 2.19** below:

Table 2.19: Rate of cooking cost reimbursable to AWCs as per day-wise menu chart followed for supplementary nutrition at AWCs

Type of beneficiaries	Cost for 1st, 3rd and 5th day of week per head per day (in ₹)			Cost of 2nd, 4th and 6th day of week per head per day (in ₹)					Average cost per head per day (in ₹)
	Egg	Potato	Total	Egg	Soyabean	Potato	Green Veg.	Total	
Children	**5.00**	**0.28**	**5.28**	**2.5**	**1.02**	**0.42**	**1.03**	**4.97**	**5.125**
PW&LM	**5.00**	**1.33**	**6.33**	**5.00**	**2.13**	**0.56**	**1.66**	**9.35**	**7.84**

Source: Menu Chart as per Government Orders of the Directorate ICDS; Note: Costs for Severely Malnourished Children have been ignored, due to insignificant number

The cooking cost is reimbursable to AWWs based on the total number of meals served by them, to the beneficiaries, on a monthly basis. It was seen during scrutiny of records that in test-checked CDPOs, payment released to AWWs was in excess of the total number of meals required to be served, considering the number of beneficiaries enrolled in the project. During FY 2019-20, the excess payment to the AWWs towards reimbursement of cooking cost stood at ₹ 20.64 lakh ***(Appendix 2.11)*** considering the month-wise number of beneficiaries who availed the benefits of SNP.

Reasons for the excess reimbursement made to the AWWs were not clarified to Audit, though called for.

Recommendations:

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

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

2.9 Operation of non-formal Pre-School Education (PSE) in AWCs

One of the objectives of the ICDS scheme is laying the foundation for proper psychological, physical and social development of children, through non-formal Pre-School Education. Pre-School Education was to be provided for 300 days in a year, *i.e.* for 25 days in a month to children of the three to six years of age group. Availability of adequate facilities was a pre-requisite for effective implementation of this component of the Scheme.

2.9.1 Purchases of ECCE/ PSE Kits

The Early Childhood Care and Education[132] (ECCE) programme, as part of PSE, aims at repositioning the AWCs as vibrant Early Childhood Development Centers, providing a joyful learning environment. The emphasis is on four dedicated hours of ECCE sessions, covering development priorities for each sub-stage *i.e.* early stimulation/ interaction needs for children below three years, and develop mentally appropriate pre-school education for children who are three to six years old and a more structured and planned school readiness component, for children who are five to six years old.

The ICDS guidelines provided for ECCE Kits[133], for each AWC @ ₹ 5,000 per AWC per annum (including the cost of Pre- School Education Kits and Activity Book). It was noticed that GoI approved ₹ 266.66 crore[134] for purchase of ECCE Kits during FYs 2017-18 to 2021-22.

Examination of records revealed that as against the requirement of 5,84,873 number of kits during 2017-18 to 2021-22, only 25,997 number of kits were procured (during 2017-18 and 2018-19) at a total cost of ₹ 7.75 crore by the Directorate. No procurement of ECCE kits was made in the FYs 2019-20 to 2021-22. Reasons for not purchasing ECCE kits were not found available in records.

It was, therefore, evident from above that the shortfall in procurement, in these five years, was around 96 *per cent*[135] and the majority of AWCs had not received the ECCE kits, even once in these five years adversely impacting pre-school education.

2.9.2 Purchase of Medicine Kits

ICDS guidelines also provide for supply of medicine kits @ ₹ 1,500 per annum, for each AWC. Each medicine kit is to contain prescribed medicines[136] as per quantities approved by the Department.

From the available records it was seen that GoI approved ₹ 81.75 crore for purchase of medicine kits during 2017-18 to 2021-22. It was further ascertained from records that as against the requirement of 5,84,873 number of medicine kits, for AWCs, during 2017-18 to 2021-22, only 1,16,904 number of kits were procured at a cost of ₹ 11.37 crore by the Directorate.

It was therefore, evident from above that the shortfall in procurement of medicine kits, in these five years, was around 80 *per cent* and no AWCs had received medicine kits in the years 2017-18, 2018-19 and 2021-22. Reasons for not purchasing the medicine kits were not found available on records.

2.9.3 Shortfall in procurement of uniform (sarees)

Ministry of WCD, Govt. of India, revised its norms (in November 2017), to increase the rate of uniform to ₹ 400 per saree/ local dress, for two sets each, of

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[132] *ECCE/ non-formal Pre-School Education (PSE) covers children of age group 3-6 years*

[133] *Comprising of items like toys, blocks, presentation board, water colour, activity books etc.*

[134] *Exact Funds received for this particular purpose could not, however, be ascertained by Audit as the sanction orders of GoI were inclusive of all the components of Anganwadi Services (General)*

[135] *Kits required: (5,84,873 minus kits procured: 25,997)/ (Kits required: 5,84,873) = 96 per cent*

[136] *like paracetamol syrup, paracetamol tablets, B-complex syrup, Oral Rehydration Solution (ORS), Povidone iodine solution etc.*

AWW and AWH, in every year. Examination of approved APIPs from 2017-18 to 2021-22 revealed that provision for sarees, along with other components like ECCE Kit, medicine kit *etc*., for AWWs and AWHs had been included in the annual plans.

The requirement of funds proposed by the State, funds approved by GoI, and the expenditure incurred, during FYs 2017-18 to 2021-22, is given in **Table 2.20**.

Table 2.20: Approval *vis-à-vis* expenditure on uniforms in 2017-22

Financial Year	Proposed to GoI (₹ in lakh)	Approved by GoI (₹ in lakh)	No. of AWWs & AWHs	Requirement of uniforms	Expenditure incurred	
					Number	Amount (₹ in crore)
2017-18	NA	1,292.29	2,09,519	4,19,038	14,696	0.29
2018-19	1,845.09	1,671.62	2,09,058	4,18,116	0	0.00
2019-20	1,879.68	1,669.35	2,08,840	4,17,680	3,94,712	11.84
2020-21	1,898.02	1,668.68	2,09,670	4,19,340	1,92,439	5.77
2021-22	1,817.60	1,817.60	2,05,665	4,11,330	2,49,770	7.50
			Total	**20,85,504**	**8,51,617**	**25.40**

Source: Records of Directorate of ICDS; Note: Exact Funds received for this particular purpose could not be ascertained, as the sanction orders of GoI were inclusive of all components of Anganwadi Services (General).

It is evident from **Table 2.20** that during FYs 2017-18 and 2021-22, against the total requirement of 20,85,504 sarees, for AWWs and AWHs, only 8,51,617 (41 *per cent*) sarees had been purchased by the Department at a cost of ₹ 25.40 crore. Thus, there was a shortfall of 59 *per cent* in procurement, as against requirements during these five years. It was also noted that in the FY 2018-19, no sarees had been purchased for AWWs and AWHs. Reasons for shortfall in procurement of uniforms were, however, not forthcoming from records.

2.9.4 Deficiencies in facilities and amenities at the AWCs impacting PSE

Ministry of WCD, GoI[137] instructed that ICDS owned AWC buildings must have separate sitting rooms for children/ women, child-friendly toilets, space for playing of children (indoor and outdoor activities), safe drinking water facilities, separate kitchen and store for storing food items. Government owned AWC buildings were considered better suited for PSE[138] activities (indoor area, as well as outside play area), as compared to rented rooms & others. Further, ICDS Mission's Broad Framework for Implementation also envisaged provisioning of 'special education activity kits/ books' for Children with Special Needs (CWSN).

It was seen from the 48 test-checked AWCs, that:

- Only 21 AWCs (44 *per cent*) were functional from their own buildings.

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[137] *vide G.O. No. 16-3/ 2009-ME Vol. II dated 10th March 2011 in its instruction to the States/ Union Territories (UTs)*

[138] *AWWs were required to maintain Pre-School Education Registers at the AWCs, in which the names of the eligible children (children in the age-group of three to six years), as well as their attendance, were to be recorded.*

- In three AWCs[139], PSE activities were being carried out in open spaces instead of a proper room.
- PSE kits comprised 41 items[140] of learning for the children, in the age group 3-6 years. Audit noticed that nine AWCs did not have PSE kits. Further, in the remaining test-checked AWCs it was found that there were insufficient number of items[141] in the PSE kits.
- None of the 48 AWCs had special education activity kits/ books for Children with Special Needs (CWSN).
- Blackboards were available in 26 of 48 AWCs (54 *per cent*) only.


Pictures 2.3 & 2.4: AWC running in a small room of a private house, with a small outside area, with nominally available PSE kit, at the Kalitala Litchubagan AWC, in the Nadia district (December 2022)


Pictures 2.5 & 2.6: PSE in open space, in the Lotabhanga AWC, in Malda district. The centre was functioning from a small, rented room, without sufficient indoor space for PSE activities (January 2023)

Failure of the Department in providing the requisite infrastructure, with the required facilities/ amenities, led to deficient implementation of PSE and impacted the quality of services being delivered.

Recommendation:

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

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[139] *Kalachandpur AWC (Indpur, Bankura), Kalikapur-III AWC (Rampurhat-I, Birbhum) and Lotabhanga AWC (Habibpur, Malda).*

[140] *These items indicated water colours, art & craft set, brush, non-toxic crayons, shape posters, dolls, activity cards, conversation cards, slates, kitchen set, fruit set, vegetable set, animal set, doctor set, jigsaw puzzle, letters & numbers, puzzle board, number wheel, alphabet sorting trays etc.*

[141] *Only some toys & charts were found available in the test-checked AWCs.*

2.10 Nutrition and Health Education

The objective of Nutrition and Health Education (NHE) component under ICDS, was to enhance the capability of the mother (in the age group of 15 years to 45 years) in looking after the health and nutritional needs of children.

The strategy for providing NHE, *inter alia,* included Home visits by the AWW, to educate parents so that they could plan for an effective role in the child's growth and development, with special emphasis on newborn children.

2.10.1 Dissemination of NHE, during home visits and mothers' meetings

ICDS Mission's Broad Framework for Implementation provides that nutrition and health education is to be imparted to beneficiaries through home visits, local gatherings *etc*.

Identification of the homes of pregnant women and young children, to be visited by AWWs, within their respective jurisdictions, was stated to be done through: (i) the registered beneficiaries who availed of Supplementary Nutrition from the AWCs and (ii) mother' meetings.

However, the number & periodicity of home visits to be conducted by the AWWs, for dissemination of NHE, had not been fixed in any of the test-checked projects. Moreover, number of home visits actually conducted by AWWs was also not available in the records produced. As such attainment of envisaged objectives of NHE could not be ascertained in audit.

2.11 Inadequate infrastructural facilities and amenities in the AWCs

An AWC was required[142] to have a separate sitting room for children/ women, separate kitchen, store for storing food items and separate space for children to play (indoor and outdoor activities). Moreover, the Broad Framework for Implementation of the ICDS Mission (2013) envisaged that AWCs should be child friendly, with all relevant infrastructural facilities like toilets, drinking water, provision of electricity *etc*. The Framework also envisaged a space of at least 600 sq. ft. for the AWCs.

Audit of the AWCs however, revealed noticeable shortages in terms of infrastructural facilities and amenities which would hamper child-friendly service delivery. As per data provided by the Directorate of ICDS, out of the total operational 1,19,481 AWCs in the State (as of March 2022), 61,314 AWCs (51 *per cent*), were housed in 'own buildings', under the control of the ICDS-Directorate. A total of 19,479 AWCs were being run in rented buildings, while the rest were being run in rooms that were neither owned, nor rented[143], by the ICDS. Further, 36,084 AWCs (30 *per cent*) had no toilet facilities and 10,680 AWCs (nine *per cent*) did not have safe drinking water facilities.

With regard to the six test-checked districts, the infrastructural facilities & amenities (including utensils, furniture), available in the AWCs, as of March 2022, are detailed in **Table 2.21**.

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[142] *Vide para 4 of the guidelines*

[143] *Such as AWCs accommodated in rent-free schools, rent-free private houses and rent-free Govt. buildings*

Table 2.21: Infrastructural facilities and amenities in AWCs in the test-checked districts

Infrastructural facilities & amenities	North 24 Parganas	Nadia	Bankura	Birbhum	Malda	Jalpaiguri	Total of test-checked AWCs
	(Availability in *per cent*)						
Operational AWCs	**10,368**	**6,934**	**5,739**	**5,191**	**5,723**	**3,936**	**48**
Own building	2,773 *(27)*	2,275 *(33)*	4,124 *(72)*	3,724 *(72)*	1,954 *(34)*	2,592 *(66)*	
Rented house	5,478	743	0	0	1,584	586	
Primary school building	872	1,543	626	101	80	110	
Private house	931	2,105	44	1,122	360	545	
Other Govt. Building	314	268	945	244	1,745	103	
PSE kit	NA	945 *(86)*	Not furnished	NA	5,520 *(4)*	NA	
Electricity	4,381 *(42)*	475 *(7)*	0	0	25 *(0.44)*	120 *(3)*	
Furniture [144]	NA	1,109 *(16)*	NA	NA	3,120 *(55)*	2,882 *(73)*	
Black Board	NA	1,578 *(23)*	NA	3,724 *(72)*	1,945 *(34)*	3,039 *(77)*	
Drinking water	9,485	6,898	4,441	3,680	5,723	3,629	
Toilet	7,553	5,548	3,011	3,268	3,342	2,107	

Source: Information & documents furnished by the test-checked DPO-ICDS offices

It follows from scrutiny of the data and **Table 2.21** that

- The shortfall in operation of AWCs, from 'Government owned buildings', ranged between 28 *per cent* and 73 *per cent*. It indicated that infrastructure, suitable for implementation of various schematic interventions, was not available in many of the AWCs.
- In most of the AWCs of test-checked districts, there was no electricity for lighting of rooms or for cooling the rooms during summer. The shortfall in this regard ranged between 58 *per cent* and 100 *per cent*. In the test-checked 48 AWCs, only four AWCs [145] had electricity connections.

Further, the facilities available in the 48 test-checked AWCs, are shown in ***Appendix 2.12***. It was noticed that:

- Only 21 AWCs (44 *per cent*) were being run from 'own buildings', under the control of the ICDS Directorate.

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[144] *Furniture here refers to Chair, Table and Almirah*

[145] *Kalitala Litchubagan AWC & Uttar Palitpara GSFP Primary School AWC, in Ranaghat-I Additional Project; Panchpota Masjid Para AWC & 1 No. Anandanagar Netaji Adarshya Sangha Club AWC, in the Chakdah Project, under the Nadia District.*

- The Kalachandpur AWC (Indpur, Bankura) was running in an open verandah of a private house. The Kalikapur-III AWC (Rampurhat-I, Birbhum) was running in an open space and the Lotabhanga AWC (Habibpur, Malda) and Bapuji Colony 2 AWC {English Bazar & Old Malda (Urban), Malda}, were running in very small, rented rooms.
- In 23 AWCs, there were no toilet facilities.
- None of the 48 test-checked AWCs had the following facilities
  a) gas ovens/ cylinder and water filter, for safe drinking water
  b) Medicines/ medical kits

Infrastructural deficiencies adversely impacted the quality of the services *viz.* adequate space for spot feeding, hygienic conditions, medical kits, playing facilities *etc.,* under the scheme.

2.12 Construction and upgradation of AWCs

As per provisions of the Ministry's Broad Framework for Implementation of the ICDS Mission (2013), adequate and appropriate infrastructure for AWCs, including construction of new buildings, should be ensured.

In order to create better infrastructure in AWCs, the Ministry approved construction of 7,102 new AWCs, as well as upgradation of 5,988 existing AWCs, in between 2013-14 and 2016-17, based on the approved APIPs of the State. The fund sharing pattern between GoI and the State, for this was 75:25, for units sanctioned in FYs 2013-14 and 2014-15, and 60:40 for FY 2016-17. The construction of AWC units, sanctioned during FY 2016-17, was to be done in convergence with the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), which provided for an expenditure of ₹ 2.00 lakh from the General Fund[146] as the cost of construction for each AWC, during FY 2016-17. For Construction & Renovation of AWCs, funds were released directly to the District Magistrates, who in turn released those funds to the Block Development Officers (BDOs)/ Executive Officers-Panchayat Samities (EOs-PSs), for execution of the sanctioned works.

Shortcomings noticed, in regard to the utilisation of these funds, are discussed in the succeeding paragraphs.

2.12.1 Loss of central funds due to non-utilisation of previous grants

During 2013-14, GoI sanctioned construction of 320 AWCs and upgradation of 5,000 AWCs at an estimated cost of ₹64.40 crore (GoI share being ₹ 48.30 crore). First instalment of GoI share of ₹24.15 crore was released in October 2013. The amount received from GoI stipulated completion of construction of the AWCs, within the financial year or six months from the date of receipt of the funds, failing which installment due to the State would be considered for allocation to other States. From the scrutiny of available records,

[146] *AWCs constructed from "General Fund", refers to the construction completed using the funds received out of the sharing pattern of the Central Govt. and State Govt, against AWCs constructed under Convergence scheme in which construction were done utilising Funds out of the receipts of the Rural Development Department.*

it was noticed that the Department had released (October 2014) ₹ 32.20 crore[147], to the Directorate of Social Welfare, for construction of 160 AWCs and up-gradation of 2,500 AWCs, in the State.

The status of utilization of funds, as received from the districts (as of August 2022), was as detailed in **Table 2.22**.

Table 2.22: Status of utilization of GoI funds sanctioned during 2013-14

Sl. No.	Purpose of Grant	No. of units approved	Total amount allotted to districts, including matching grant of State (₹ in lakh)	No. of units for which UCs were received	Value of UCs received (₹ in lakh)	No. of units for which UCs were not received	UCs pending from the districts as of August 2022 (₹ in lakh)
1.	**Construction of AWCs**	160	720.00	96	431.79	64	288.21
2.	**Upgradation of AWCs**	2,500	2,500.00	1,349	1,550.54	1,151	949.46
Total			**3,220.00**		**1,982.33**		**1,237.67**

Source: Documents provided by the WCD&SW Department

It would thus follow from above that even after a lapse of more than eight years from the date of release of funds, utilization certificates of ₹ 12.38 crore were yet to be furnished by the district authorities to the Department. Due to this, the Department was denied the second instalment of funds, amounting to ₹ 24.15 crore, from GoI. The status of construction of the 64 remaining AWCs and upgradation of 1,151 AWCs, for which UCs had not been furnished by the districts, could not be ascertained in audit.

2.12.2 Non-utilisation of funds

It was noticed that GoI had allotted (December 2014) an amount of ₹ 7.41 crore, towards upgradation of 988 AWCs, subject to utilization of funds within the current FY or within six months from the date of receipt of the funds. Even though Grants-in-aid of ₹ 7.41 crore of the Central Share, had been credited to the State exchequer in December 2014, the Department released ₹ 9.88 crore (GoI: ₹ 7.41 crore; State Share: ₹ 2.47 crore) to the Director of Social Welfare in September 2015, *i.e.* after a lapse of eight months from the date of receipt of the funds from GoI. The entire funds of ₹ 9.88 crore remained unutilised, as of August 2022.

2.12.3 Inordinate delays in the completion of construction and upgradation of AWCs

GoI had made allotment of ₹ 81.38 crore, during FY 2016-17, for construction of 6,782 AWCs, in convergence with MGNREGA. The total allotment of ₹ 135.64 crore (including GoI share: ₹ 81.38 crore and State share: ₹ 54.26 crore) was released to the districts in FY 2016-17. Records disclosed that out of 6,782 AWCs, utilization certificates, for construction of 3,265 AWCs

[147] *first instalment of the Central share, received in October 2013: ₹ 24.15 crore and matching grant of State share: ₹ 8.05 crore*

amounting to ₹ 66.55 crore, had not been received by the Department from the districts, as of August 2022. Thus, there had been inordinate delays, ranging upto six years, in respect of construction of 3,265 number of AWCs.

In the Exit Conference held in February 2024, regarding delay of six years in the completion of construction and upgradation of 6,782 AWCs through MGNREGA scheme, the Principal Secretary conveyed that it was not possible to construct AWCs presently within a cap of ₹ 7.00 lakh, which included a labour component to be provided through MGNREGA for ₹ 5.00 lakh and materials component of ₹ 2.00 lakh. It was also stated that it was difficult to converge construction of AWCs with other schemes and that there was hardly any fund available for maintenance and upkeep of the AWCs.

However, the response did not clarify whether these issues had been flagged to the GoI, for appropriate redressal. Further, the status of construction of these 3,329 (3,265+64) AWCs was also not conveyed to Audit.

2.12.3.1 Status of construction and upgradation of AWCs in test-checked districts

Scrutiny of records related to construction and upgradation of AWCs, in three of the test-checked districts[148] (the status of the other three districts was not made available to Audit), revealed that 1,126 units were sanctioned for construction/ upgradation[149] at a cost of ₹ 19.85 crore.

- It was noticed that in Bankura district, out of ₹ 16.01 crore sanctioned for construction or/ and upgradation of 854 AWCs, only 510 AWCs had been completed and an amount of ₹ 9.13 crore could only be utilized by the district authorities.
- Similarly, in Birbum and Jalpaiguri districts out of 272 units, sanctioned for construction and upgrdation of AWCs, at a cost of ₹ 3.84 crore, only 262 units could be completed after expending an amount of ₹ 3.55 crore.

The fact that 354 AWCs had not been completed (November 2022), indicated a lackadaisical approach of the Department and the concerned authorities. Besides, utilisation of the aforesaid fund for other purposes, not related to construction or/ and upgradation of AWCs, can not be ruled out.

2.12.4 Construction of AWCs under RIDF-XXV: non-completion of projects

The Government of West Bengal also received funds for the construction of AWCs, from the National Bank for Agriculture and Rural Development (NABARD). NABARD sanctioned loans for financing the construction of AWCs from the Rural Infrastructure Development Fund (RIDF).

Under RIDF-XXV, NABARD sanctioned ₹ 189.70 crore (February 2020), for the construction of 1,430 AWCs, in different districts of the State. These construction works were scheduled to commence from February 2020.

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[148] *Bankura, Birbhum and Jalpaiguri*

[149] *Bankura (854 units: ₹ 16.01 crore); Birbhum (160 units: ₹ 1.60 crore) and Jalpaiguri (112 units: ₹ 2.24 crore)*

The physical and financial status of construction of AWCs, under RIDF-XXV, was as shown in **Table 2.23**.

Table 2.23: Physical & financial progress of construction of AWCs, using RIDF funds (as of November 2022) *(₹ in lakh)*

Sl. No.	District	No. of AWCs sanctioned	Total project cost	NABARD Loan	No. of units completed	No. of units not started	Work in progress	Total cost of work done
1.	**Hooghly**	125	1,600.03	1,360.82	73	21	31	622.51
2.	**Paschim Medinipur**	322	4,128.69	3,509.12	104	48	170	1,390.70
3.	**Nadia**	22	281.33	239.23	21	01	0	251.63
4.	**Bankura**	157	2,013.03	1,711.99	81	15	61	585.60
5.	**Birbhum**	09	115.13	97.84	03	06	0	38.02
6.	**Howrah**	15	191.92	163.10	09	03	03	143.16
7.	**Paschim Bardhaman**	14	178.92	152.04	04	02	08	83.25
8.	**Malda**	17	217.26	184.62	17	0	0	216.53
9.	**Purulia**	51	656.07	557.76	07	21	23	244.37
10.	**Kalimpong**	220	3,471.16	2,951.55	162	13	45	2,100.71
11.	**Purba Medinipur**	432	5,527.89	4,697.92	149	76	207	3,295.09
12.	**Purba Bardhaman**	46	588.87	500.46	12	0	34	436.84
	Total	**1,430**	**18,970.30**	**16,126.4**	**642**	**206**	**582**	**9,408.41**

Source: Records provided by the WCD&SW Department; Note: Residual funds, other than NABARD loan, were to be borne by the State

As evident from **Table 2.23**, the physical achievement was only 44.89 *per cent*, as just 642 out of 1,430 targeted projects had been completed, till November 2022. This has led to delay of more than two years in completion of these projects and denial of services to intended beneficiaries.

There were no recorded reasons for not commencing work related to 206 AWCs. However, records of the test-checked districts showed that seven buildings in Bankura and one in Nadia, had not been executed due to land disputes.

2.12.5 Inordinate delays in the construction of toilets and drinking water facilities

With a view to providing proper sanitation and drinking water in AWCs, GoI released funds during the period from FY 2017-18 to FY 2019-20, for construction of toilets, as well as for providing drinking water facilities in the AWCs, as shown in **Table 2.24**.

Table 2.24: Status of construction of toilets & drinking water facilities (as of November 2022)

FY of sanction	Units sanctioned	Cost per unit (in ₹)	Sanctioned amount (₹ in lakh)	Amount released by Central Government (60 *per cent* of sanctioned amount) (₹ in lakh)	Amount released by State Government (40 *per cent* of sanctioned amount) (₹ in lakh)	No of units constructed (as of November 2022)	Amount expended (₹ in lakh)
Construction of toilets in AWCs							
2017-18	2,274	12,000	272.88	163.73	109.15	2,056	249.12
2018-19	2,054	12,000	246.48	147.89	98.59	Nil	Records not furnished
2019-20	13,991	12,000	1,678.92	1,007.35	671.57	Nil	Nil
Total	**18,319**		**2,198.28**	**1,318.97**	**879.31**	**2,056**	**249.12**
Construction of drinking water facilities							
2017-18	2,871	10,000	287.10	172.26	114.84	Nil	Records not furnished
2018-19	2,871	10,000	287.10	172.26	114.84	Nil	Records not furnished
2019-20	5,432	10,000	543.20	325.92	217.28	Nil	Nil
Total	**11,174**		**1,117.40**	**670.44**	**446.96**	**Nil**	**--**
Grand Total			**3,315.68**	**1,989.41**	**1,326.27**	**2,056**	**249.12**

Source: Information & documents furnished by the WCD&SW Department

From the above **Table 2.24** it can be seen that the construction work of only 2,056 toilets, out of the 18,319 toilets sanctioned during the FYs 2017-18 to 2019-20, had been completed as of November 2022, despite availability of funds. Further, as none of the 11,174 drinking water facilities could be completed, the beneficiaries were deprived of access to safe drinking water. Reasons for non-utilisation of the funds were not clarified by the Department.

Recommendation:

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

2.13 Shortage of Human Resources

In the Anganwadi services framework, the CDPOs[150], ACDPOs[151] and Supervisors[152] had oversight functions, while AWWs[153] and AWHs[154] were the frontline workers, providing the core services. The overall staff position in the

[150] The CDPO holds direct charge of the scheme in ICDS Project (block/ municipality)

[151] The ACDPO assists the CDPO in running of the scheme in ICDS Projects (block/ municipalities).

[152] The Supervisor guides/ supervises the AWWs in running the AWC and submission of MPR etc. The Supervisor reports to the CDPO.

[153] An 'Anganwadi Worker' (AWW) is a lady engaged from the local community, she is an honorary worker, under the ICDS scheme, at the AWC. The AWW runs the AWC for delivery of services under the ICDS scheme and is paid monthly honorarium, as decided by the Government.

[154] The 'Anganwadi Helper' (AWH) is a lady engaged from the local community, she is an honorary worker under the ICDS scheme at the AWC, to assist the AWW in running the AWC, for delivery of services under the ICDS scheme. The AWH is paid monthly honorarium, as decided by the Government.

State for the ICDS framework (576 ICDS projects; 1,19,481 AWCs), as of March 2022, is shown in **Table 2.25**.

Table 2.25: PIP *vis-à-vis* the sanctioned strength (as of March 2022)

No. of CDPOs		No. of ACDPOs		No. of Supervisors		No. of AWWs		No. of AWHs	
SS	PIP	SS	PIP	SS	PIP	SS	PIP	SS	PIP
576	274 (48 *per cent*)	225	82 (36 *per cent*)	5,053	1,179 (23 *per cent*)	1,19,481	1,05,679 (88 *per cent*)	1,19,481	1,00,521 (84 *per cent*)

Source: Consolidated MPR provided by the Directorate-ICDS, GoWB;
***SS:** Sanctioned Strength and **PIP:** Persons-in-Position*

From the table above, it is evident that there were shortages of 12 to 16 *per cent* in the posts of AWWs and AWHs respectively, who actually provide the field level services under ICDS. Thus, shortage of manpower in this category raises the risk of non-delivery of services to intended beneficiaries. There was also acute shortage (ranging from 52 to 77 *per cent*) in the supervisory cadre *i.e.* in the posts of Supervisors, ACDPOs and CDPOs. Absence of supervisory staff impacted both monitoring of the Scheme and consequential quality of services provided under ICDS.

Further, in the test-checked districts, there were significant shortages in these key posts, as reflected in **Table 2.26**.

Table 2.26: PIP versus sanctioned strength, in test-checked districts (as of March 2022)

District	CDPOs			ACDPOs			Supervisors			AWWs			AWHs		
	SS	PIP	*per ce ntage*	SS	PIP	*perce ntage*	SS	PIP	*perce ntage*	SS	PIP	*perce ntage*	SS	PIP	*perce ntage*
Bankura	27	16	41	10	2	80	258	58	78	5,739	5,203	9	5,739	4,896	15
Birbhum	24	14	42	6	2	67	213	55	74	5,191	4,627	11	5,191	4,041	22
Nadia	30	12	60	17	9	47	288	44	85	6,934	6,461	7	6,934	6,033	13
Malda	26	12	54	11	2	82	249	65	74	5,723	5,036	12	5,723	4,901	14
North 24 Parganas	58	25	57	20	11	45	431	119	72	10,368	9,614	7	10,368	9,402	9
Jalpaiguri	16	4	75	9	2	78	167	42	75	3,936	3,470	12	3,936	2,908	26

Source: Consolidated MPR furnished by the Directorate and the respective DPOs;
***SS:** Sanctioned Strength and **PIP:** number of Persons-in-Position*

As of March 2022, the six selected districts had 37,891[155] operational AWCs. However, there were 34,411 AWWs and 32,181 AWHs in position respectively which indicated that there were AWWs/ AWHs holding charge of more than one AWC.

[155] *Each AWC was to be looked after by one AWW and one AWH.*

Audit noticed that owing to shortages in the respective cadre, CDPOs had also been made responsible for more than one Project, which adversely affected their work of supervision, coordination and guidance. Similarly, shortage of Supervisors (as shown in **Table 2.26**), in the test-checked projects also impacted service delivery under ICDS.

Reasons for non-recruitment of adequate manpower by the Department were not clarified to Audit. It was also noticed that the Recruitment Rules for the post of Supervisor were pending for approval (as of April 2020) with the Finance Department[156].

2.14 Training & Orientation Programme

The success of the programme depends largely on the effectiveness of training provided to frontline workers. Training of functionaries, at all levels, has been built into the ICDS programme.

The State Government was preparing and submitting the State Training Action Plan (STRAP), for trainings[157] of AWWs/ AWHs and Supervisors, to the Ministry of Women and Child Development, for necessary approval. STRAP was to be included as a component of the APIP. Apart from STRAP, Early Childhood Care and Education (ECCE) training was also to be imparted to AWWs and AWHs. During FYs 2017-18 to 2021-22 an amount of ₹ 28.87 crore (GoI share: ₹ 17.35 and State share: ₹ 11.52 crore) was received by the Department on account of training. The Department could, however, utilize ₹ 21.95 crore only.

- Training of Supervisors and AWWs/ AWHs had been organized through the Middle Level Training Centre (MLTC) and Anganwadi Worker Training Centre (AWTC). It was seen from records that three MLTCs and 21 AWTCs were running in the State. The Department/ Directorate did not furnish detailed records relating to training programmes conducted by the MLTCs/ AWTCs to Audit.
- The National Institute of Public Cooperation and Child Development[158] (NIPCCD) has been designated as the apex institute for training of CDPOs and ACDPOs by GoI. However, the Department/ Directorate did not furnish details of training conducted through NIPCCD and its Regional Centres, to Audit.

As such, Audit could not ascertain the physical and financial performance (targets and achievements) of the training programmes. As training & orientation plays a crucial role in the ICDS Scheme, it is essential that a comprehensive review be undertaken by the State Government to understand the efficacy of the training programmes being organised.

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[156] the period since when these Rules had been pending for approval, was not mentioned by the Department

[157] induction/ job/ refresher trainings

[158] NIPCCD is an autonomous Institute under the aegis of the Ministry of Women & Child Development, GoI. An apex Institution working towards delivering quality systems in training, counseling and research in the areas of topical concerns related to Women and Child Development. NIPCCD has its Headquarters in New Delhi and five Regional Centres (Guwahati, Bengaluru, Lucknow, Indore & Mohali).

Recommendation:

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

2.15 Monitoring & Review

In terms of the Ministry of Women and Child Development Guidelines (March 2011), Monitoring and Review Committees were to be constituted, at different levels, to review the implementation of the Scheme. Moreover, as per Ministry's Guidelines for Monitoring & Supervision (October 2010) and the Broad Framework for Implementation, the ICDS Scheme had an in-built monitoring system, through which regular reports/ returns (Monthly Progress Reports) flow upwards, from the AWCs to blocks, districts, State and finally, in an aggregated form, to the Government of India.

2.15.1 State Level Monitoring & Review Committee

There was a State Level Monitoring & Review Committee[159] (SLMRC), headed by the Chief Secretary to oversee and review implementation of ICDS in the State. The Committee was required to meet every six months, to monitor and review the Scheme.

The Department did not provide relevant records of the SLMRC[160] meetings pertaining to the FYs 2017-18 to 2021-22, though called for. As such, the extent to which the prescribed role of the SLMRC in monitoring, had been carried out could not be ascertained in audit.

2.15.2 District & Block Level Committees

The District Level Monitoring & Review Committee (DLMRC) headed by the District Magistrate (DM), with the DPO as the Member-Secretary was to be constituted in each district. Similarly, Block Level Monitoring & Review Committee (BLMRC) headed by the Sub-Divisional Magistrate (SDM), with the CDPO as its convener was to be set up. Both these Committees were to meet at least once in a quarter, or as and when required.

In the test-checked units, it was noticed that, although the DLMRCs and BLMRCs were stated to have held review meetings, from time to time, detailed records, such as minutes of meetings and reports of the DLMRCs, during FYs 2017-18 to 2021-22, were not available on record in all cases. In Nadia district, eight[161] review meetings were held, whereas, in Malda district, as per documents made available by the DPO-ICDS, only two meetings were held in FY 2019-20 and three in the FY 2020-21.

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[159] ***SLMRC*** *included the Chief Secretary, as the chairperson of the committee; Principal Secretaries/ Secretaries of different departments; five Members of Parliament from the State, on rotational basis for one year; five Members of the Legislative Assembly of the State, also on rotational basis for one year; State Mission Director of the National Rural Health Mission; Regional Director of NIPCCD; Member of the Food & Nutrition Board of the State; Principals of MLTCs & AWTCs on rotational basis in each year and Joint Secretary (ICDS), WCD&SW Department.*

[160] *with recommendations and follow-up actions taken thereon*

[161] ***FY 2017-18:*** *Two,* ***FY 2018-19:*** *Two,* ***FY 2019-20:*** *Three,* ***FY 2020-21:*** *NA &* ***FY 2021-22:*** *One.*

2.15.3 Shortfall in visits of AWCs, by Supervisors and CDPOs/ ACDPOs

As per Ministry's Guidelines for Monitoring & Supervision (October 2010), all Supervisors were required to visit a minimum of 50 *per cent* of the AWCs, under their respective jurisdiction, every month. A CDPO/ ACDPO was required to visit at least 250 AWCs per month, on a rotational basis, and to ensure coverage of 100 *per cent* AWCs in a year.

In selected districts it was noticed that as there were shortages at the level of both CDPOs and Supervisors against the sanctioned strength (detailed in *Paragraph 2.13*), they had to supervise a larger number of Projects/ AWCs.

In the test-checked units, the supervision/ monitoring visits to AWCs by Supervisors ***(Appendix 2.13)***, had fallen short of the required number. Further, owing to poor documentation and insufficient data provided to Audit, the percentage of shortfall in supervision of AWCs by CDPOs/ ACDPOs could not be ascertained. Thus, supervision and monitoring visits remained inadequate, during the period covered in the audit, which was likely to have led to poor service delivery.

2.15.4 Visits of AWCs, by DPOs and other Directorate officials

The Ministry's guidelines, for Supervision visits to Blocks and AWCs, by officials of the State Government, envisaged as follows:

- DPOs were to cover all blocks (ICDS Projects) per quarter and ensure 10 *per cent* coverage of all AWCs in those blocks under their jurisdiction, in a year. However, the test-checked AWCs and blocks had rarely or not at all been visited by the concerned DPOs. The test-checked DPOs and Project offices could not provide relevant records/ reports of the supervision visits carried out by the DPOs, for the period under review.
- Other Directorate officials (Dy. Director/ Asstt. Director) were to cover at least five AWCs each month and 20 *per cent* of blocks every year. The test-checked AWCs and blocks had not been visited by the Directorate officials. There were no documentary records of their visits, at the test-checked AWCs/ ICDS Project offices.

Thus, the DPOs, as well as the Directorate officials, had not complied with the scheme guidelines, with regard to supervision visits to Blocks and AWCs.

2.16 Grievances/ complaints redressal mechanism

Effective and efficient implementation of the Scheme depends on the existence of a proper mechanism for grievance redressal; documentation of the grievances/ complaints received; and their redressal. In the test-checked Districts and Project offices, there was no proper documentation for: (i) grievances or complaints received (ii) redressal of grievances or remedial action taken in their regard, during the period covered under audit.

The Directorate instructed the district authorities to initiate a system of grievance redressal[162], for addressing issues faced by the beneficiaries, only in September 2022.

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[162] A drop box was to be set up at the office of the BDOs where the grievances of the public were to be dropped and those grievances were to be docketed and sent to the office of the CDPOs for necessary action

Since January 2021, the Ministry of WCD had introduced Poshan 2.0[163], which includes a facility for online submission of grievances through the portal. However, as of January 2023 no grievances or complaints had been lodged, by any members of the public, through the said online platform.

Recommendation:

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

Kolkata **(BIBHUDUTTA BASANTIA)**
The 10 MAR 2025 **Principal Accountant General (Audit-I)**
West Bengal

Countersigned

New Delhi **(K. SANJAY MURTHY)**
The 17 MAR 2025 **Comptroller and Auditor General of India**

[163] *'**Poshan 2.0'** is an Integrated Nutrition Support Programme, which seeks to address the challenges of malnutrition in children, adolescent girls and PW&LM. The objectives of Poshan 2.0 are to: contribute to the human capital development of the country; address challenges of malnutrition; promote nutrition awareness and good eating habits for sustainable health & wellbeing and address nutrition related deficiencies through key strategies. With a view to improve implementation as well as to accelerate improvement in nutrition and child development outcomes, the existing scheme components have been re-organized under Poshan 2.0.*

Appendices

Appendix 1.1

(Refer paragraph 1.3.2.1)

Details of the 11 test-checked purchase deeds of Individual - A

Sl. No.	Name of the Seller	Name of the Purchaser	PS/ Mouza	Khatian No.	J.L. No.	Plot No.	Area of Land {ACRE = Decimal/ 100} (Acre)	Deed No./ year	Purchase Price (₹)	Market Value (₹)	Short Payment *vis-à-vis* market rate (₹)
1	SXXXli Devi	BXXXu Baski (Individual-A)	Neturia/ Radhamadhabpur	11	117	RS-36,37 & 43	0.30	140302078/ 2012	30,000	52,843	22,843
2	DXXXli Kara & SXXXani Mudi		Neturia/ Radhamadhabpur	6	117	RS-36,37 & 43	0.29	140302079/ 2012	29,000	51207	22,207
3	NXXXnjan Mudi & NXXXda Mudi		Neturia/ Radhamadhabpur	155	117	RS-36,37,43,5 & 7	0.91	140302196/ 2012	47,000	1,56,613	1,09,613
				46		36	0.04				
4	BXXXl Mudi & HXXXdhan Mudi		Neturia/ Radhamadhabpur	109	117	RS-44,47, 49,54 & 55	0.12	140302202/ 2012	39,500	62,533	23,033
				5		RS-44,47,49 & 55	0.13				
5	RXXXn Mudi, JXXXnnath Mudi & KXXXta Mudi		Neturia/ Radhamadhabpur	52	117	RS-44,47,49,54 & 55	0.24	140302203/ 2012	12,000	42,447	30,447
6	PaXXXanan Mudi, SXXXuntala Mudi & KXXXala Mudi		Neturia/ Radhamadhabpur	152	117	RS-44 & 47	0.05	140302499/ 2012	5,000	48,126	43,126
				84		RS-44 & 47	0.05				
7	KXXi Saren & others		Neturia/ Radhamadhabpur	18	117	RS-11,28,3 & 10	0.41	140300165/ 2013	3,30,000	5,25,601	1,95,601
				20	117	RS-9,11,28,3 & 10	0.42				
				45	117	RS-11,12,28,3 & 10	0.41				
				115	117	RS-11,28,3 & 10	0.41				
				159	117	RS-11,12,28,3 & 10	0.41				
				196	117	RS-11,12,28,3 & 10	0.41				
				197	117	RS-9,11,12,28, 3 & 10	0.83				

Sl. No.	Name of the Seller	Name of the Purchaser	PS/ Mouza	Khatian No.	J.L. No.	Plot No.	Area of Land {ACRE = Decimal/ 100} (Acre)	Deed No./ year	Purchase Price (₹)	Market Value (₹)	Short Payment *vis-à-vis* market rate (₹)
8	SXXXtan Mandi		Neturia/ Madandi	357	120	RS-26,29,46,47, 109,110,111,192,171 & 191	0.441	140300601/ 2013	23,280	1,02,591	79,311
9	PXXXham Mandi & SXXi Mandi		Neturia/ Madandi	178	120	RS-26,29,46,47, 109,110,111, 192,171 & 191	0.441	140300609/ 2013	1,01,265	3,21,184	2,19,919
				255	120	RS-28,30,31,49, 50,51 & 186	1.56				
10	HXXXi Soren & others		Neturia/ Madandi	397	120	RS-26,29,46,47, 109,110,111, 171,189,191 & 192	0.30	140300807/ 2013	1,34,000	2,26,674	92,674
				25		RS-26,29,46,47, 109,110,111, 171,189,191 & 192	0.30				
				112		RS-26,29,46,47, 109,110,111, 171,189,191 & 192	0.30				
				29		RS-46,109 & 192	0.44				
11	SXXXmlal Murmu & others		Neturia/ Madandi	372	120	RS-146 & 149	0.11	140300934/ 2014	44,000	44,880	880
				381		RS-146 & 149	0.11				
Total							**9.432**		**7,95,045**	**16,34,699**	**8,39,654**

Source: Records of ADSR, Raghunathpur; Registrar, Purulia and BL&LRO, Neturia

Appendix 1.2

(Refer paragraph 1.3.2.2)

Land purchase details of Individual- ‘A’, from tribals, during 2016 to

Deed No./ year	Name of Registration Office	Date of Registration	Seller Name	Seller Address	Plot & Khatian No	Area of Property in Acre (ACRE=Decimal/ 100)	Purchase Value (in ₹)	Market Value (in ₹)	Difference (in ₹)
140300006/ 2016	ADSR, Raghunathpur	05.01.2016	DXXXu Soren	Village: Gobag, District: Purulia, PS: Neturia, Pin: 723160	Plot No.: RS-822/ 1195 Khatian No.: 00062	0.14	1,20,000	1,20,344	344
140301439/ 2016		10.06.2016	SXXu Murmu & NXXXn Murmu	District: Purulia, PS: Neturia, Pin: 723121	Plot No.: RS-01199 Khatian No.: 00158 Plot No.: RS-01199 Khatian No.: 00207	0.45	94,930	94,974	44
140300706/ 2017		31.03.2017	SXXXXmoni Hembram & LXXXXmoni Hembram	Village: Madandi, District: Purulia, PS: Neturia, Pin: 723121	Plot No.: RS-089 Khatian No.: 00384 Plot No.: RS-00089 Khatian No.: 00315 Plot No.: RS-00089 Khatian No.: 0276	0.50	50,000	4,09,332	3,59,332
140300968/ 2017		04.05.2017	AXXl Murmu & three Others	Village: Madandi, District: Purulia, PS: Neturia, Pin: 723121	Plot No.: RS-00038 Khatian No.: 00291 Plot No.: RS-00038 Khatian No.: 00361 Plot No: RS-00038 Khatian No.: 00170 Plot No.: RS-00035 Khatian No.: 00170 Plot No.: RS-39, Khatian No.: 170	0.44	88,000	3,63,539	2,75,539

Deed No./ year	Name of Registration Office	Date of Registration	Seller Name	Seller Address	Plot & Khatian No	Area of Property in Acre (ACRE=Decimal/ 100)	Purchase Value (in ₹)	Market Value (in ₹)	Difference (in ₹)
140301389/ 2017		15.06.2017	GXXXXharan Murmu & two Others	District: Purulia, PS: Raghunathpur, Pin: 723133	Plot No.: LR-01477 Khatian No.: 00241	0.90	2,25,000	7,90,474	5,65,474
140302106/ 2017		08.09.2017	KXXXXada Majhi Hembram	District: Purulia, PS: Neturia, Pin: 723121	Plot No.: RS-0389 Khatian No.: 00040 Plot No.: RS-01211 Khatian No.: 00040 Plot No.: RS-01218 Khatian No.: 00040 Plot No.: RS-01220 Khatian No.: 00040 Plot No.: RS-01231 Khatian No.: 00040	0.78	5,00,214	5,00,214	00
140302261/ 2017		10.10.2017	HXXXXhan Hembram	District: Purulia, PS: Neturia, Pin: 723142	Plot No.: RS-00144 Khatian No.: 00382 Plot No.: RS-00152 Khatian No.: 00382/ 00	0.29	1,45,000	1,45,000	00
140300369/ 2018		16.02.2018	SXXXXlal Saren	Village: Madandi, District: Purulia, PS: Neturia, Pin: 723121	Plot No.: RS-00175 Khatian No.: 00331 Plot No.: RS-00177 Khatian No.: 00331 Plot No.: RS-00182 Khatian No.: 00331 Plot No.: RS-00185 Khatian No.: 00331 Plot No.: RS-00200 Khatian No.: 00331 Plot No.: RS-202 Khatian No.: 331	0.955	3,93,600	9,95,784	6,02,184

Deed No./ year	Name of Registration Office	Date of Registration	Seller Name	Seller Address	Plot & Khatian No	Area of Property in Acre (ACRE=Decimal/ 100)	Purchase Value (in ₹)	Market Value (in ₹)	Difference (in ₹)
					Plot No.: RS-203 Khatian No.: 331 Plot No.: RS-00214 Khatian No.: 00331 Plot No.: RS-00175 Khatian No.: 00152 Plot No.: RS-00177 Khatian No.: 00152 Plot No.: RS-00182 Khatian No.: 00152 Plot No.: RS-00185 Khatian No.: 00152 Plot No.: RS-00200 Khatian No.: 00152 Plot No.: RS-00202 Khatian No.: 00152 Plot No.: RS-00203 Khatian No.: 00152 Plot No.: RS-00214 Khatian No.: 00152				
140300749/ 2018		23.03.2018	MXXXal Mudi	Village: Radhamadhabpur, District: Purulia, PS: Neturia	Plot No.: RS-00390 Khatian No.: 00206	0.19	95,000	1,82,875	87,875
140301120/ 2019		23.04.2019	SXXXXmoni Hansda & five Others	District: Purulia, PS: Raghunathpur, Pin: 723133	Plot No.: LR-00479 Khatian No.: 00546 Plot No.: LR-00442 Khatian No.: 00216	0.21	63,000	2,02,125	1,39,125

Deed No./ year	Name of Registration Office	Date of Registration	Seller Name	Seller Address	Plot & Khatian No	Area of Property in Acre (ACRE=Decimal/ 100)	Purchase Value (in ₹)	Market Value (in ₹)	Difference (in ₹)
					Plot No.: LR-00442 Khatian No.: 0321				
140302702/ 2019		22.10.2019	IXXXr Majhi & four Others	Village: Mahuda, District: Purulia, PS: Para, Pin: 723145	Plot No.: LR-01375 Khatian No.: 00300 Plot No.: LR-01474 Khatian No.: 00300	0.17	1,50,000	2,21,000	71,000
140303683/ 2022		07.09.2022	CXXXXmani Saren, SXXXXmani Mandi	City: Asansol, District: Paschimbardhaman, PS: Asansol, District: Bankura, PS: Saltora, Pin: 713361	Plot No.: LR-01135 Khatian No.: 00259 Plot No.: LR-01137 Khatian No.: 00259	1.94	11,64,000	11,64,000	00
140304462/ 2022		25.11.2022	BXXXXanath Hansda & four Others	Village: Banspati, District: Bankura, PS: Saltora	Plot No.: LR-01116/ Khatian No.: 00024	0.89	5,98,000	5,98,000	00
					Total	**7.855**	**36,86,744**	**57,87,661**	**21,00,917**

Source: Records of ADSR, Raghunathpur

Appendix 1.3

(Refer paragraph 1.3.4.1)

Cases where Sale Prices were less than the Fair Market Prices

Sl. No.	Date of Application	Order No. & Date	Name of the Seller and Address	Name of the Purchaser and Address	Land Schedule	Area of Land (in deci.)	Reason of Sale	Valuation of land allowed by PO-BCW (in ₹)	Payment to the Tribal seller as noticed in sale deeds registered (in ₹)	Short payment of fair market price to tribal seller (in ₹)
1	05.11.2019	129/ BCW & TD/ Birb dated 25-01-2022	BXXXa Soren, Vill.-Muluk Adibasi Pally, PS- Bolpur	SXXXm SXXXer Singha, Vill.-Budhura, PO-Palsha, PS-Labpur	PS-Bolpur, Mouza-Ballavpur, JL No. 63, Khatian No. 1410, Plot No. 3427 & 3488 Shuna land	16	NA	19,14,255	15,00,000	4,14,255
2	26.06.2019	416/ BCW & TD/ Birb dated 28-02-2022	GXXXo Hembram, Vill-Khoshnatore, PO-Hatjanbazar, PS-Suri	Md. ZXXXr Rahaman, Vill.-Madrasapally, PO-Hatjanbazar	Mouza-Khosanatore, JL No. 99, Khatian No. 67, Plot No. 328	37	NA	18,00,000	2,09,000	15,91,000
3	27.08.2019	71/ BCW & TD/ Birb dated 03-01-2022	MXXXti Murmu, Vill.-Kaligang, PO-Santiniketan PS-Bolpur	1. DXXXk Kr. Das, PO & PS-Suri 2. GXXXam Ghosh, Trisulapally, Bolpur	PS-Bolpur, Mouza-Bengutia, JL No. 73, Khatian No. 639, Plot No. 77 & 78 Shali land	187	NA	16,00,000	10,21,700	5,78,300
4	18.12.2020	107/ BCW & TD/ Birb dated 20-01-2022	SXXXXwati Kisku & FXXXXni Tudu Vill.-Kondaipur, PO-Purandarpur, PS-Suri	PXXXXh Mukherjee, Hatjanbazar, ward No.-18, Suri	PS-Suri, Mouza-Kandaipur, JL No. 61, Khatian No. 1471 & 1472, Plot No. 1224 Baid land	116	NA	7,50,000	2,00,000	5,50,000

Sl. No.	Date of Application	Order No. & Date	Name of the Seller and Address	Name of the Purchaser and Address	Land Schedule	Area of Land (in deci.)	Reason of Sale	Valuation of land allowed by PO-BCW (in ₹)	Payment to the Tribal seller as noticed in sale deeds registered (in ₹)	Short payment of fair market price to tribal seller (in ₹)
5	18.12.2020	108/ BCW & TD/ Birb dated 20-01-2022	PXXXXti Mejhen alias Murmu, Vill.-Kondaipur, PO-Purandarpur, PS-Suri	PXXXXh Mukherjee, Hatjanbazar, ward No.-18, Suri	PS-Suri, Mouza-Kandaipur, JL No. 61, Khatian No. 208, Plot No. 1224 Baid land	116	NA	7,50,000	2,00,000	5,50,000
6	26.08.2019	72/ BCW & TD/ Birb dated 03-01-2022	DXXXy Murmu, Vill.-Kaliganj, PO-santiniketan	1. DXXXk Kr. Das, PO & PS-Suri 2. JXXXXXXanath Mondal, Vill.-Indragacha, PO-Haraipur	PS-Bolpur, Mouza-Dwarkanathpur, JL No. 128, Khatian No. 1440, Plot No. 2/ 1571 & 49 Shuna & Danga land	304	NA	58,00,000	27,00,000	31,00,000
7	26.08.2021	73/ BCW & TD/ Birb dated 13-01-2022	SXXXu Soren & three others at Vill.-Nahudari, PO-Chakdaha, PS-Suri Dhanmuni Hansda at Vill.-Jibdharpur, PO-Chakdaha, PS-Suri	UXXXm Ghosh & two others, PO-Suri	PS-Suri, Mouza-Jibdharpur, JL No. 118, Khatian No. 410, 411, 412, 413 & 414, Plot No. 525 Danga land	160	NA	7,25,000	5,44,320	1,80,680
8	16.09.2021	436/ BCW & TD/ Birb dated 04-03-2022	BXXi Baski, Vill.-Kondaipur, PO-Purandarpur, PS-Suri	MXXXa AXXXXul Uddin, MXXXa AXXXXruddin & MXXXa MXXXXar Uddin, Vill.- Goal Gram, PO-Dhaltikuri, PS-Suri	PS-Suri, Mouza-Purandarpur, JL No. 63, Khatian No. 3476, Plot No. 1195 Baid land	40	NA	3,00,000	2,31,566	68,434

Sl. No.	Date of Application	Order No. & Date	Name of the Seller and Address	Name of the Purchaser and Address	Land Schedule	Area of Land (in deci.)	Reason of Sale	Valuation of land allowed by PO-BCW (in ₹)	Payment to the Tribal seller as noticed in sale deeds registered (in ₹)	Short payment of fair market price to tribal seller (in ₹)
9	19-09-19	134/ BCW/ JGM dated 06.02.2020, Jhargram	Shri GXXXXh CXXXXra Murmu, Vill.-Ankro PO-Binpur, PS- Binpur, Dist.- Jhargram	Shri BXXm KXXh Paul	Janglekhas, JL No. 395, Khatiyan No. 11387, Plot No. 4431 & 4430	5.94	Daughter's Education	32,58,000	20,50,000	12,08,000
10	04-12-18	888/ BCW/ JGM dated 13.12.2019, Jhargram	Shri LXXXXan Hembram, Vill.- Bajgeria PO-Jheutla, PS-Keshpur, Dist.- Paschim Medinipur	Shri JXXXXdra NXXh Ruidas	Kurchibani, JL No. 247, Khatian No. LR-1005, Plot No. 159	10	Son & Daughter's Education	3,60,000	2,50,000	1,10,000
							Total	**1,72,57,255**	**89,06,586**	**83,50,669**

Source: Records of District Registrar, Birbhum & Jhargram and PO-cum-DWOs (ROs) of Birbhum & Jhargram

Appendix 1.4

(Refer paragraph 1.3.4.2)

Improper assessment of Fair Market value by Revenue Officers

Sl. No.	Seller Name and Address	Private Purchaser	Mouza	JL No.	Khatian No.	Plot Nos.	Total Area of Sale Unit	Reason for Selling the Land	Agreed sale Value of land sold	Market value of land	Short Payment *vis-à-vis* the market rate
1	RXXXXl Kisku Vill-Keradihi, Hirapur, Paschim Bardhaman	Non-Tribal Individual	Hirapur	18	3330	6705, 6706 & 6707	32 Deci	New construction House	5,79,840	16,15,322	10,35,482
2	BXXXXni Murmu Vill-Keradihi, Hirapur, Paschim Bardhaman	Non-Tribal Individual	Hirapur	18	3562	6705, 6706 & 6707	65 Deci	Treatment	11,77,800	32,81,122	21,03,322
3	CXXXi Orang Vill-Hazrabera, PO-Panagarh Bazar, PS-Kanksa, Paschim Bardhaman	Non-Tribal Individual	Panagarh	85	304	2925	2 Katha	Daughter Marriage	3,40,000	9,90,000	6,50,000
4	CXXXi Orang Vill-Hazrabera, PO-Panagarh Bazar, PS-Kanksa, Paschim Bardhaman	Non-Tribal Individual	Panagarh	85	304	2925	2 Katha	Construction House	3,40,000	9,90,000	6,50,000
5	CXXXi Orang Vill-Hazrabera, PO-Panagarh Bazar, PS-Kanksa, Paschim Bardhaman	Non-Tribal Individual	Panagarh	85	304	2925	60 Satak	Daughter Marriage	85,000	2,47,500	1,62,500
6	CXXXi Orang Vill-Hazrabera, PO-Panagarh Bazar, PS-Kanksa, Paschim Bardhaman	Non-Tribal Individual	Panagrah	85	304	2925	60 Satak/ 2.60 Katha	Construction House	4,42,000	12,87,000	8,45,000
7	PXXXn Besra, Jamgram	Non-Tribal Individual	Jamgram	20	1892	1895, 1910, 1913, 1920,	75 Deci	Renovation of old house	9,50,000	9,67,441	17,441

Sl. No.	Seller Name and Address	Private Purchaser	Mouza	JL No.	Khatian No.	Plot Nos.	Total Area of Sale Unit	Reason for Selling the Land	Agreed sale Value of land sold	Market value of land	Short Payment *vis-à-vis* the market rate
						1921, 1925, 1926 & 1955					
8	SXX Majhi	Private Company	Dhasal	56	479	846	32 Deci	Construction House	6,72,000	15,05,200	8,33,200
9	SXXXXra Kora Borthole. Kalajhria	Non-Tribal Individual	Borthole	24	177	149 & 569	2 Katha	Daughter Marriage	1,00,000	1,97,997	97,997
10	AXXXXny Tudu Bani Park Apartment, Gopalpur	Non-Tribal Individual	Bortoria/ Gopalpur	10	595 & 748	697	144 Sq. ft.	Due to Transfer of flat	1,00,000	1,77,930	77,930
11	i) AXXXXa Kora, ii) HXXXXal Kora	Non-Tribal Individual	Sitla	21	i) RS-146 ii) RS-146	i) 693 ii) 1346	14 Deci	For Purchase another Land	11,05,000	18,32,740	7,27,740
12	MXXXk Kora	Non-Tribal Individual	Borira	9	229	1201, 1223 & 1224	29 Deci	Daughters marriage	2,45,000	2,45,259	259
13	LXXXXXam Murmu	Non-Tribal Individual	Kalla	28	2661	520	40 Deci	Treatment & daughters marriage	9,90,000	13,59,433	3,69,433
14	SXXXi Majhi	Non-Tribal Individual	Hatgarui	13	113	408, 409 & 410	42 Deci	Treatment	4,00,000	6,69,708	2,69,708
15	AXXXXny Tudu	Non-Tribal Individual	Bortoria/ Gopalpur	8	399	697 & 135	774 Sq. ft.	Purchase another flat	10,00,000	12,29,022	2,29,022
16	SXXXXhu Majhi	Private Company	Dhasal	56	122/ 2	579 & 581	23 Deci	For setting up of industry	4,83,000	8,53,000	3,70,000
17	LXXXXXanta Hembram	Non-Tribal Individual	Shibpur	20	788	425 & 816	4.95 Deci	Treatment	2,70,000	3,67,537	97,537

Sl. No.	Seller Name and Address	Private Purchaser	Mouza	JL No.	Khatian No.	Plot Nos.	Total Area of Sale Unit	Reason for Selling the Land	Agreed sale Value of land sold	Market value of land	Short Payment *vis-à-vis* the market rate
18	BXXXXam Tudu Bankidanga, Asansol	PXXXs Saha	Kataldihi	38	1436	1035 & 1051	2.91 Acre	Renovation of old Houses *etc*.	22,00,000	25,49,680	3,49,680
19	SXXXji Gond Shivpur, Power Station, Jamuria	SXXh Tayub, Pariharpur	Jamuria	21	3519	1369	16 Deci	Treatment	15,00,000	15,93,600	93,600
20	SXXXu Murmu Brindabanpur, Kanksa	CXXXXan Paki	Bandra	74	979	4142	66 Deci	Own treatment & Purchase of another land	5,00,000	9,11,075	4,11,075
	Total								**1,34,79,640**	**2,28,70,566**	**93,90,926**

Source: Records of Revenue Officer, Paschim Bardhaman

Appendix 1.5

(Refer paragraph 1.4.1)

Short payment to tribal raiyats by the test-checked ECL/ BCCL offices

Sl. No.	Name of seller	Market value of land (₹)	Deed Sale Value (₹)	Short Payment *vis-à-vis* market rate (₹)
1.	Txxxs Hansda	32,44,800	6,00,775	26,44,025
2.	Sxxxj Tudu	33,38,464	5,97,043	27,41,421
3.	Jxxxxni Soren	31,90,971	5,34,880	26,56,091
4.	Mxxxn Tudu	29,20,320	5,85,016	23,35,304
5.	Jxxxxda Tudu	7,54,300	84,740	6,69,560
6.	Nxxxxni Tudu	9,25,396	1,96,948	7,28,448
7.	Rxxxxal Maddi	10,75,500	1,80,259	8,95,241
8.	Sxxxxntala Besra	18,55,279	2,60,686	15,94,593
9.	Mxxxxl Hansda	23,51,576	3,95,804	19,55,772
10.	Bxxxxi Soren	26,14,730	4,02,998	22,11,732
11.	Sxxxxnanda Hansda	23,88,165	3,06,203	20,81,962
12.	Axxxxit Mudi	10,90,784	1,61,201	9,29,583
13.	Bxxxn Mudi	24,26,076	3,57,725	20,68,351
14.	Sxxxa Murmu	19,23,216	3,41,081	15,82,135
15.	Dxxxp Kisku	17,49,004	2,67,390	14,81,614
16.	Sxxxxta Marandi	17,49,004	2,56,934	14,92,070
17.	Bxxxxal Marandi	21,02,170	3,18,521	17,83,649
18.	Nxxxxh Cxxxxra Mudi	25,40,452	4,43,305	20,97,147
19.	Bxxxd Murmu	31,04,333	4,59,077	26,45,256
20.	Lxxxxnder Tudu	12,82,695	2,34,155	10,48,540
21.	Mxxxxli Mardi	25,98,520	5,58,509	20,40,011
22.	Mxxxu Majhi	28,23,810	4,60,796	23,63,014
23.	Sxxxxal Besra	24,45,431	4,75,925	19,69,506
24.	Mxxa Marddi	31,14,719	5,23,235	25,91,484
25.	Cxxxxuram Marddi	18,91,665	2,45,182	16,46,483
26.	Kxxxr Murmu	30,66,300	5,75,941	24,90,359
27.	Sxxxxal Mudi	9,23,076	1,27,137	7,95,939
28.	Rxxxn Majhi	33,23,516	5,14,437	28,09,079
29.	Rxxxxal Maddi	19,87,077	1,91,513	17,95,564
30.	Bxxxl Mudi	9,25,361	1,27,851	7,97,510
31.	Kxxxl Mudi	9,18,020	1,26,839	7,91,181
32.	Axxl Mudi	9,19,010	1,26,661	7,92,349
33.	Axxxxti Mudi	9,02,053	1,23,102	7,78,951
34.	Mxxxxeb Murmu	16,36,964	2,54,244	13,82,720
35.	Mxxxxeb Murmu	13,96,770	2,92,838	11,03,932
36.	Bxxxxrath Tudu	49,36,000	9,77,121	39,58,879
37.	Lxxxxxdar Tudu	2,93,188	53,521	2,39,667
38.	Txxxn Marandi	68,27,200	5,02,000	63,25,200
39.	Rxxxi Cxxxd Tudu	21,53,073	1,28,000	20,25,073
40.	Rxxxi Cxxxd Tudu	9,12,341	46,000	8,66,341
41.	Sxxxxxndan Tudu	21,53,072	1,28,000	20,25,072
42.	Bxxxn Tudu	39,12,088	2,54,000	36,58,088
43.	Mxxxsh Kora	6,23,326	44,000	5,79,326
44.	Rxxu Mahali	73,55,104	3,82,000	69,73,104
45.	Sxxxl Hansda			
46.	Bxxxxxnath Tudu	38,86,853	2,52,000	36,34,853

Sl. No.	Name of seller	Market value of land (₹)	Deed Sale Value (₹)	Short Payment *vis-à-vis* market rate (₹)
47.	Sxxxxra Besra	38,69,023	2,52,000	36,17,023
48.	Sxxxxar Kora	6,51,659	46,000	6,05,659
49.	Rxx Kora	95,200	4,000	91,200
50.	Rxxu Mahali	57,39,200	4,22,000	53,17,200
51.	Sxxxl Murmu	49,63,256	3,84,000	45,79,256
52.	Rxxxi Tudu	15,14,119	4,47,500	10,66,619
53.	Dxxxk kora	34,78,292	9,80,000	24,98,292
54.	Mxxxla Murmu & Ors.	22,79,970	3,85,000	18,94,970
55.	Nxxxxdra Murmu & Ors.	18,26,496	2,40,000	15,86,496
56.	Sxxxl Soren	12,98,160	2,50,000	10,48,160
57.	Cxxxan Murmu	11,30,900	2,12,500	9,18,400
58.	Nxxxxra Murmu & three others	22,39,888	4,75,000	17,64,888
59.	Bxxxxn Majhi	23,05,768	3,45,000	19,60,768
60.	Mxxxxli Mejhian and others	36,66,348	1,58,000	35,08,348
61.	Mxxxxda Majhi and others	1,58,38,917	7,94,600	1,50,44,317
62.	Sxxa Dxxi Dudhariya and others	61,48,012	2,74,000	58,74,012
63.	Sxxa Dxxi Dudhariya and others	55,67,141	3,45,000	52,22,141
64.	Sxxxxal Murmu and others	82,10,199	45,12,000	36,98,199
65.	Pxxxxxhwar Mandi and others	5,34,832	4,70,000	64,832
66.	Gxxxxxda Majhi	20,50,704	10,000	20,40,704
	Total	**17,79,59,856**	**2,54,82,193**	**15,24,77,663**

Source: Data obtained from offices of ECL/ BCCL and PO-cum-DWO (RO), Paschim Bardhaman

Appendix 2.1

(Refer paragraph 2.1.4)

Details of 12 CDPOs of ICDS Projects and 48 AWCs selected under six test-checked districts

Selected District	Selected Project	Selected AWC
Bankura	**1. Indpur ICDS Project**	(i) Kalachandpur AWC (ii) Banshidihi AWC (iii) Rowtora AWC (iv) Nuniabaid AWC
	2. Chhatna Main ICDS Project	(i) Kumargara AWC (ii) Parasibona AWC (iii) Taljhari-II AWC (iv) Kumirdoha-II AWC
Birbhum	**3. Suri-II ICDS Project**	(i) Sirsita-III AWC (ii) Indragacha AWC (iii) Dhananjoybati AWC (iv) Ikra AWC
	4. Rampurhat-I ICDS Project	(i) Kalikapur-III AWC (ii) Turukdihi AWC (iii) Palsa AWC (iv) Majhkanda AWC
Nadia	**5. Chakdaha ICDS Project**	(i) Panchpota Masjed Para AWC (ii) 1 No. Anandanagar Netaji Adarshya Sangha Club AWC (iii) Natapuli Gangsara Majher Gram AWC (iv) Hingnara Adibasipara AWC
	6. Ranaghat Addl.-I ICDS Project	(i) Kalinarayanpur Ajoy Colony AWC (ii) Kalitala Litchubagan AWC (iii) Uttar Palitpara GSFP Primary School AWC (iv) Taherpur Nutanpara AWC
Malda	**7. English Bazar & Old Malda ICDS Project (Urban)**	(i) Telipukur North AWC (ii) Bapuji Colony-II AWC (iii) Bashatti-II AWC (iv) Paulpara AWC
	8. Habibpur ICDS Project	(i) Lotabhanga AWC (ii) Asrafpur AWC (iii) Uttar Kharika danga AWC (iv) Banpur Dhanukpara AWC
North 24 Parganas	**9. Basirhat –I ICDS Project (Rural)**	(i) Kayalbari F.P. School AWC
		(ii) Shibhati ICDS Centre AWC
		(iii) Bilepur H/O Nur Islam Gazi AWC
		(iv) Ghojadanga Paruipara F.P. School AWC
	10. Panihati ICDS Project (Urban)	(i) Swamiji Sangha (Agarpara Adarsha Nagar) AWC
		(ii) Simlanagar Unnayan Samity AWC
		(iii) Abijatri Sangha AWC
		(iv) Agarpara Sporting Club AWC
Jalpaiguri	**11. Dhupguri Addl.-I ICDS Project (Rural)**	(i) Surendra Nagar Prem Minj House AWC
		(ii) N Doors T.G. Church Line Robot House AWC
		(iii) Kathalguri T.G. Upper Line Laxmi House AWC
		(iv) Haldibari T.E. School Line AWC
	12. Matiali ICDS Project (Tribal)	(i) Chilouni T.G. Factory Line S.S.K School AWC
		(ii) Khalpara Pry. School AWC
		(iii) Meteli T.G. Sukha line AWC
		(iv) Ayetadhura Uttar Dhujhora AWC

Appendix 2.2

(Refer paragraph 2.3.1)

Bifurcated/ trifurcated ICDS Projects in the six selected districts

District	Name of the ICDS Project before bifurcation	Name of the ICDS Project after bifurcation	In- charge of the ICDS Project	Remarks
Bankura	Chhatna ICDS Project	Chhatna ICDS Project Chhatna Addl. ICDS Project	CDPO, Chhatna ICDS Project	Separate DDO Code was not allotted, separate office was not set up and CDPO & other staff were not posted for additional projects.
	Onda ICDS Project	Onda ICDS Project Onda Addl. ICDS Project	CDPO, Onda ICDS Project	
	Raipur ICDS Project	Raipur ICDS Project Raipur Addl. ICDS Project	CDPO, Raipur ICDS Project	
	Ranibandh ICDS Project	Ranibandh ICDS Project Ranibandh Addl. ICDS Project	CDPO, Ranibandh ICDS Project	
Birbhum	Bolpur ICDS Project	Bolpur ICDS Project. Bolpur Addl. ICDS Project	CDPO, Bolpur ICDS Project	
	Md. Bazar ICDS Project	Md. Bazar ICDS Project Md. Bazar Addl. ICDS Project	CDPO, Md. Bazar ICDS project	
	Nalhati-I ICDS Project	Nalhati-I Main ICDS Project Nalhati-I Addl. ICDS Project	CDPO, Nalhati-I ICDS project	
	Rampurhat-I ICDS Project	Rampurhat-I Main ICDS Project Rampurhat-I Addl. ICDS Project	CDPO, Rampurhat-I ICDS project	
	Sainthia ICDS Project	Sainthia Main ICDS Project Sainthia Addl. ICDS Project	CDPO, Sainthia ICDS project	
Nadia	Karimpur-II ICDS Project	Karimpur-II ICDS Project Karimpur-II Addl. ICDS Project	CDPO, Tehatta-II ICDS Project	Separate DDO Code was not allotted, separate office was not set up and CDPO & other staff were not posted for additional projects.
	Tehatta-I ICDS Project	Tehatta-I ICDS Project Tehatta-I Addl. ICDS Project	CDPO, Tehatta-I ICDS Project	
	Kaliganj ICDS Project	Kaliganj ICDS Project Kaliganj Addl. ICDS Project	CDPO, Kaliganj ICDS project	
	Nakashipara ICDS Project	Nakashipara ICDS Project Nakashipara Addl. ICDS Project	CDPO, Nakashipara ICDS project	
	Chapra ICDS Project	Chapra ICDS Project Chapra Addl. ICDS Project	CDPO, Chapra ICDS project	
	Krishnagar-I ICDS Project	Krishnagar-I ICDS Project Krishnagar-I Addl. ICDS Project	CDPO, Kaliganj ICDS project	
	Hanskhali ICDS Project	Hanskhali ICDS Project Hanskhali Addl ICDS Project	CDPO, Hanskhali ICDS project	
	Santipur ICDS Project	Santipur ICDS Project Santipur Addl. ICDS Project	CDPO, Nakashipara ICDS project	
	Ranaghat-I ICDS Project	Ranaghat-I ICDS Project Ranaghat-I Addl. ICDS Project	CDPO, Hanskhali ICDS project	
	Ranaghat-II ICDS Project	Ranaghat-II ICDS Project Ranaghat-II Addl. ICDS Project	CDPO, Ranaghat-II ICDS project	
	Chakdah ICDS Project	Chakdah ICDS Project Chakdah Addl. ICDS Project	CDPO, Kaliganj ICDS project	
	Haringhata ICDS Project	Haringhata ICDS Project Haringhata Addl. ICDS Project	CDPO, Haringhata ICDS project	
Malda	English Bazar ICDS Project	English Bazar ICDS Project English Bazar Addl. ICDS Project	CDPO, English Bazar ICDS Project	Separate DDO Code was not allotted, separate office was not set up and CDPO & other staff were not posted for additional projects.
	Habibpur ICDS Project	Habibpur ICDS Project Habibpur Addl.-I ICDS Project Habibpur Addl.-II ICDS Project	CDPO, Habibpur ICDS Project	
	Bamongola ICDS Project	Bamongola ICDS Project Bamongola Addl. ICDS Project	CDPO, Bamongola ICDS Project	
	Gazole ICDS Project	Gazole ICDS Project Gazole Addl.-I ICDS Project Gazole Addl.-II ICDS Project	CDPO, Gazole ICDS Project	

District	Name of the ICDS Project before bifurcation	Name of the ICDS Project after bifurcation	In- charge of the ICDS Project	Remarks
	Manikchak ICDS Project	Manikchak ICDS Project	CDPO, Manikchak ICDS Project	
		Manikchak Addl. ICDS Project		
	Kaliachak-I ICDS Project	Kaliachak-I ICDS Project	CDPO, Kaliachak-I ICDS Project	
		Kaliachak-I Addl. ICDS Project		
	Kaliachak-III ICDS Project	Kaliachak-III ICDS Project	CDPO, Kaliachak-III ICDS Project	
		Kaliachak-III Addl. ICDS Project		
	Ratua-I ICDS Project	Ratua-I ICDS Project	CDPO, Ratua-I ICDS Project	
		Ratua-I Addl. ICDS Project		
North 24 Parganas	Sandeshkhali-I ICDS Project	Sandeshkhali-I ICDS Project	CDPO, Sandeshkhali-I ICDS Project	Separate DDO Code was not allotted, separate office was not set up and CDPO & other staff were not posted for additional projects.
		Sandeshkhali-I Addl. ICDS Project		
	Swarupnagar ICDS Project	Swarupnagar ICDS Project	CDPO, Swarupnagar ICDS Project	
		Swarupnagar Addl. ICDS Project		
	Hingalganj ICDS Project	Hingalganj ICDS Project	CDPO, Hingalganj ICDS Project	
		Hingalganj Addl. ICDS Project		
	Minakhan ICDS Project	Minakhan ICDS Project	CDPO, Minakhan ICDS Project	
		Minakhan Addl. ICDS Project		
	Haroa ICDS Project	Haroa, ICDS Project	CDPO, Haroa ICDS Project	
		Haroa Addl. ICDS Project		
	Hasnabad ICDS Project	Hasnabad ICDS Project	CDPO, Hasnabad ICDS Project	
		Hasnabad Addl. ICDS Project		
	Baduria ICDS Project	Baduria ICDS Project	CDPO, Baduria ICDS Project	
		Baduria Addl. ICDS Project		
	Bongaon(R) ICDS Project	Bongaon(R) ICDS Project	CDPO, Bongaon(R) ICDS Project	
		Bongaon(R) Addl. ICDS Project		
	Bagdah ICDS Project	Bagdah ICDS Project	CDPO, Bagdah ICDS Project	
		Bagdah Addl. ICDS Project		
	Gaighata ICDS Project	Gaighata ICDS Project	CDPO, Gaighata ICDS Project	
		Gaighata Addl. ICDS Project		
	Rajarhat ICDS Project	Rajarhat ICDS Project	CDPO, Rajarhat ICDS Project	
		Rajarhat Addl. ICDS Project		
	Barasat-I ICDS Project	Barasat-I ICDS Project	CDPO, Barasat-I ICDS Project	
		Barasat-I Addl. ICDS Project		
	Deganga ICDS Project	Deganga ICDS Project	CDPO, Deganga ICDS Project	
		Deganga Addl. ICDS Project		
Jalpaiguri	Dhupguri ICDS Project	Dhupguri ICDS Project	CDPO, Dhupguri ICDS Project	Separate DDO Code was not allotted, separate office was not set up and CDPO & other staff were not posted for additional projects.
		Dhupguri Addl.-I ICDS Project		
		Dhupguri Addl.-II ICDS Project		
	Mal ICDS Project	Mal ICDS Project	CDPO, Mal ICDS Project	
		Mal Addl.-I ICDS Project		
		Mal Addl.-II ICDS Project		
	Nagrakata ICDS Project	Nagrakata ICDS Project	CDPO, Nagrakata ICDS Project	
		Nagrakata Addl. ICDS Project		
	Maynaguri ICDS Project	Maynaguri ICDS Project	CDPO, Maynaguri ICDS Project	
		Maynaguri Addl. ICDS Project		
	Jalpaiguri ICDS Project	Jalapiguri ICDS Project	CDPO, Jalpaiguri ICDS Project	
		Jalpaiguri Sadar Addl. ICDS Project		
	Rajganj ICDS Project	Rajganj ICDS Project	CDPO, ICDS Project.	
		Rajganj Addl. ICDS Project		

Source: Documents furnished by the respective DPOs-ICDS

Appendix 2.3

(Refer paragraph 2.6)

Statement of Salary of Staff as per submitted Utilisation Certificates

(₹ in crore)

Entitled Staff/ Admissible Central Share (CS) and amounts shown in UCs	Financial Year					Excess GoI share reflected in UC during 2017-22
	2017-18	2018-19	2019-20	2020-21	2021-22	
Director Level						
Nil	0.00	0.00	DNA*	0.00	0.00	0.00
CS	0.00	0.00	DNA	0.00	0.00	0.00
UC submitted	1.19	1.31	DNA	2.57	0.00	5.07
Excess Salary	**1.19**	**1.31**	**DNA**	**2.57**	**0.00**	**5.07**
District Level						
DPO	2.18	3.56	DNA	2.28	2.36	10.38
Stat. Asstt.	0.86	0.93	DNA	0.48	0.48	2.75
Total	3.04	4.49	DNA	2.76	2.85	13.13
CS	1.82	1.12	DNA	0.69	0.71	4.34
UC submitted	7.03	7.64	DNA	3.86	1.92	20.45
Excess Salary	**5.21**	**6.51**	**DNA**	**3.17**	**1.21**	**16.10**
CDPO level						
CDPO	11.22	8.33	DNA	21.47	22.96	63.98
Supervisor	46.08	13.58	DNA	96.01	99.49	255.16
Stat. Asstt.	7.95	7.79	DNA	20.31	0.00	36.05
Total	65.25	29.70	DNA	137.79	122.45	355.19
CS	39.15	7.43	DNA	34.45	30.61	111.64
UC submitted	73.09	53.65	DNA	112.38	58.88	298.00
Excess Salary	**33.94**	**46.23**	**DNA**	**77.93**	**28.27**	**186.37**
Grand Total	**40.34**	**54.05**	**DNA**	**83.67**	**29.48**	**207.54**

*Source: Records of Directorate of ICDS; *DNA stands for Data Not Available*

Appendix 2.4

(Refer paragraph 2.8.1.1)

Excess expenditure of ₹ 115.09 crore on SNP items

Period	Commodity	Unit	Quantity required for three months, as per menu		Number of Beneficiaries, as per UC		Excess rate (in ₹)	Excess expenditure (in ₹)	
			Children	Mother	Children	Mother		Children	Mothers
01.02.2017 to 30.04.2017	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	76,09,020	14,19,204	-2.00	-54,78,494.00	-20,43,654.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	76,09,020	14,19,204	0.00	0.00	0.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	76,09,020	14,19,204	0.00	0.00	0.00
01.05.2017 to 31.07.2017	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	76,09,020	14,19,204	9.00	2,46,53,225.00	91,96,442.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	76,09,020	14,19,204	6.00	4,93,06,450.00	1,83,92,884.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	76,09,020	14,19,204	3.00	47,93,683.00	15,32,740.00
01.08.2017 to 31.10.2017	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	76,09,020	14,19,204	13.00	3,56,10,214.00	1,32,83,749.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	76,09,020	14,19,204	8.00	6,57,41,933.00	2,45,23,845.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	76,09,020	14,19,204	3.00	47,93,683.00	15,32,740.00
01.11.2017 to 31.01.2018	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	76,09,020	14,19,204	5.00	1,36,96,236.00	51,09,134.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	76,09,020	14,19,204	9.00	7,39,59,674.00	2,75,89,326.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	76,09,020	14,19,204	3.00	47,93,683.00	15,32,740.00
01.02.2018 to 30.04.2018	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	76,09,020	14,19,204	4.00	1,09,56,989.00	40,87,308.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	76,09,020	14,19,204	18.00	14,79,19,349.00	5,51,78,652.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	76,09,020	14,19,204	3.00	47,93,683.00	15,32,740.00
01.05.2018 to 31.07.2018	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	61,96,182	14,46,761	-3.00	-66,91,877.00	-31,25,004.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	61,96,182	14,46,761	18.00	12,04,53,778.00	5,62,50,068.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	61,96,182	14,46,761	3.00	39,03,595.00	15,62,502.00
01.08.2018 to 31.10.2018	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	61,96,182	14,46,761	5.00	1,11,53,128.00	52,08,340.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	61,96,182	14,46,761	10.00	6,69,18,766.00	3,12,50,038.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	61,96,182	14,46,761	4.00	52,04,793.00	20,83,336.00
01.11.2018 to 31.01.2019	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	61,96,182	14,46,761	4.00	89,22,502.00	41,66,672.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	61,96,182	14,46,761	NA	0.00	0.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	61,96,182	14,46,761	2.00	26,02,396.00	10,41,668.00
01.02.2019 to 30.04.2019	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	61,96,182	14,46,761	0.00	0.00	0.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	61,96,182	14,46,761	12.00	8,03,02,519.00	3,75,00,045.00
	Iodized Salt	1 Pkt	0.21 kgs	0.36 kgs	61,96,182	14,46,761	0.00	0.00	0.00
01.05.2019 31.07.2019	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	63,15,045	14,18,138	4.00	90,93,665.00	40,84,237.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	63,15,045	14,18,138	14.00	9,54,83,480.00	4,28,84,493.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	63,15,045	14,18,138	1.00	13,26,159.00	5,10,530.00
01.08.2019 to 30.10.2019	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	63,15,045	14,18,138	8.00	1,81,87,330.00	81,68,475.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	63,15,045	14,18,138	-10.00	-6,82,02,486.00	-3,06,31,781.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	63,15,045	14,18,138	2.00	26,52,319.00	10,21,059.00
01.11.2019 to 31.01.2020	Mustard Oil	1 ltr	0.36 ltr	0.72 ltr	63,15,045	14,18,138	9.00	2,04,60,746.00	91,89,534.00
	Masoor Dal	1 kg	1.08 kgs	2.16 kgs	63,15,045	14,18,138	0.00	0.00	0.00
	Iodized Salt	1 pkt	0.21 kgs	0.36 kgs	63,15,045	14,18,138	6.00	79,56,957.00	30,63,178.00
							Total	**81,52,68,078.00**	**33,56,76,036.00**
							Total Excess Expenditure		**1,15,09,44,114.00**

Source: Information furnished by Directorate of ICDS

Appendix 2.5

(Refer paragraph 2.8.3)

Shortfall in coverage of severely malnourished children in SNP

FY	Category	Total population (as per APIP)	Number of SNP beneficiaries (as per UCs)	*Percentage* of shortfall
2018-19	Severely Malnourished	19,134	12,867	32.75
2019-20	Severely Malnourished	13,598	6,653	51.07
2020-21	Severely Malnourished	9,996	0	100
2021-22	Severely Malnourished	9,488	15,761	No shortfall

Source: Records of Directorate of ICDS

Appendix 2.6

(Refer paragraph 2.8.3)

Disruptions in providing Supplementary Nutrition

Test-checked district	Test-checked ICDS Project	Test-checked AWC	Disruptions in providing SN (*i.e.* SN provided less than the stipulated 25 days in a month in AWC) (in no. of months) during the period 2017-18 to 2019-20	Remarks
Bankura	Indpur	Kalachandpur AWC	13 months (less than 25 days)	As all the AWCs were closed during the Covid pandemic.THR was given during the entire period of (April 2020 to February 2022), except for six months.
		Banshidihi AWC	21 months (less than 25 days)	
		Rowtora AWC	12 months (less than 25 days)	
		Nuniabaid AWC	13 months (less than 25 days)	
	Chhatna	Kumargara AWC	11 months (less than 25 days)	
		Parasibona AWC	8 months (less than 25 days)	
		Taljhari-II AWC	9 months (less than 25 days)	
		Kumirdoha-II AWC	8 months (less than 25 days)	
Birbhum	Suri-II	Sirsita-III AWC	Started functioning from 21.06.21	
		Indragachha AWC	14 months (less than 25 days)	
		Dhananjoybati-III AWC	19 months (less than 25 days)	
		Ikra AWC	15 months (less than 25 days)	
	Rampurhat-I	Majhkhanda AWC	13 months (less than 25 days)	
		Palsa AWC	14 months (less than 25 days)	
		Turukdihi AWC	10 months (less than 25 days)	
		Kalikapur-III AWC	4 months (less than 25 days	
Nadia	Chakdaha	Panchpota Masjed Para AWC	13 months (less than 25 days)	
		1 No. Anandanagar Netaji Adarshya Sangha Club AWC	9 months (less than 25 days)	
		Natapuli Gangsara Majher Gram AWC	20 months (less than 25 days)	
		Hingnara Adibasipara AWC	25 months (less than 25 days)	
	Ranaghat-I Addl.	Kalinarayanpur Ajoy Colony AWC	8 months (less than 25 days)	
		Kalitala Litchubagan AWC– Kalitala Litchubagan, Ramnagar-I G.P. AWC	10 months (less than 25 days)	
		Uttar Palitpara GSFP Primary School AWC	11 months (less than 25 days)	
		Taherpur Nutanpara AWC	11 months (less than 25 days)	
Malda	English Bazar & Old Malda	Telipukur North AWC	7 months (less than 25 days)	
		Bapuji Colony-II AWC	7 months (less than 25 days)	
		Bashatti-II AWC	11 months (less than 25 days)	
		Paulpara AWC	15 months (less than 25 days)	
	Habibpur	Lotabhanga AWC	12 months (less than 25 days)	
		Asrafpur AWC	18 months (less than 25 days)	
		Uttar Kharika danga AWC	13 months (less than 25 days)	
		Banpur Dhanukpara AWC	13 months (less than 25 days)	
North 24 Parganas	Basirhat-I (Urban)	Shibhati Shivhati AWC	12 months (less than 25 days)	As all the AWCs were closed during the Covid pandemic, THR was given except for six months.
		Ghojadanga, Paruipara Paruipur AWC	15 months (less than 25 days)	
		Koyelbari AWC	15 months (less than 25 days)	
		Bilepur AWC	14 months (less than 25 days)	
	Panihati (Urban)	Abhijatri Sangha AWC	10 months (less than 25 days)	
		Agarpara Sporting Club AWC	11 months (less than 25 days)	
		Simlanagar Unnayan Samity AWC	9 months (less than 25 days)	
		Swamiji Sangha, Agarpara AWC	10 months (less than 25 days)	

Test-checked district	Test-checked ICDS Project	Test-checked AWC	Disruptions in providing SN (*i.e.* SN provided less than the stipulated 25 days in a month in AWC) (in no. of months) during the period 2017-18 to 2019-20	Remarks
Jalpaiguri	Dhupguri Addl.-I	New Doors T.G. Church line Ronot House AWC	8 months (less than 25 days)	
		Kathalguri T.G. upper line Laxmi House AWC	8 months (less than 25 days)	
		Surendra Nagar Prem Minj House AWC	8 months (less than 25 days)	
		Haldibari T.E. School line AWC	8 months (less than 25 days)	
	Matiali	Matelli T.G. Suka Line AWC	15 months (less than 25 days)	
		Chalouni T.G. Factory line, SSK AWC	16 months (less than 25 days)	
		Aythadhura AWC	15 months (less than 25 days)	
		Khalpara Primay School AWC	11 months (less than 25 days)	

Source: Information furnished by the test-checked AWCs

Appendix 2.7

(Refer paragraph 2.8.5.1)

Unwarranted savings due to non-compliance of SNP menu in Malda District

Sl. No.	Month/ Year	Total Nos. of Children Beneficiary (6 months to 6 Years) as reflected in MPR	Nos. of Feeding Days (2,4,6) during the monthly period except Sundays and Holidays	Unwarranted Saving by not providing a piece of Banana @ ₹ 2.00 per children beneficiary as Morning Snacks on Days (2,4,6)	Nutritional Impact
1	8th June 2018 to 30th June 2018	3,89,083	9	70,03,494.00	A single piece of ripe banana provides about 110 calories, 1 gram protein, 28 grams carbohydrates, 15 grams sugar (naturally occurring), 3 grams fibre, and 450 mg potassium.
2	July 2018	3,93,213	13	1,02,23,538.00	
3	August 2018	3,91,460	13	1,01,77,960.00	
4	September 2018	3,91,843	13	1,01,87,918.00	
5	October 2018	3,91,629	11	86,15,838.00	
6	November 2018	3,98,683	13	1,03,65,758.00	
7	December 2018	4,00,318	12	96,07,632.00	
8	January 2019	3,93,835	10	78,76,700.00	
9	February 2019	3,94,096	12	94,58,304.00	
10	March 2019	3,85,449	12	92,50,776.00	
11	April 2019	3,94,734	13	1,02,63,084.00	
12	May 2019	3,97,601	13	1,03,37,626.00	
13	June 2019	3,94,858	13	1,02,66,308.00	
14	July 2019	3,98,592	13	1,03,63,392.00	
15	August 2019	3,91,496	13	1,01,78,896.00	
16	September 2019	3,79,259	11	83,43,698.00	
17	October 2019	3,81,329	12	91,51,896.00	
18	November 2019	3,68,990	13	95,93,740.00	
19	December 2019	3,71,734	13	96,65,084.00	
20	January 2020	3,70,702	12	88,96,848.00	
21	February 2020	3,62,238	13	94,18,188.00	
22	1st March 2020 to 16th March 2020 (SNP Menu was suspended w.e.f. 17th March 2020)	4,34,867	6	52,18,404.00	
			Total	**20,44,65,082.00**	

Source: Information furnished by DPO, Malda

Appendix 2.8

(Refer paragraph 2.8.5.4)

Rates of damaged ICDS food items

Order No. & Date	Period	Items	Price (recommended by the committee) (in ₹)
296-SW/ 3S-158/ 08 Dated:16.01.2020	01.11.2019 to 31.01.2020	Rice (fine) IR-36	2,700 per quintal
		Masoor Dal (small Variety)	7,700 per quintal
		Mustard Oil (Agmark) (Engine/ Mashall/ Saloni/ Jyotikiran/ Suman/ Navjeevan/ Shiv)	107 per one litre bottle
		Iodized Salt (Ashirbad/ Annapurna/ Tata/ Ankur Sampoorna)	15 per kg
1798(2)-SW/ WCD-14023/ 1/ 2018 SW/ O/ 3S-158/ 08 Dated: 02.06.2020	01.05.2020 to 31.07.2020	Rice (fine) IR-36	2,900 per quintal
		Masoor Dal (Small Variety)	8,500 per quintal
		Mustard Oil (Argmark) (Engine/ Mashall/ Saloni/ Jyotikiran/ Suman/ Navjeevan/ Shiv)	108 per one litre bottle
		Iodized Salt (Ashirbad/ Annapurna/ Tata/ Ankur Sampoorna)	11 per kg
2174(2)-SW/ WCD-14023/ 1/ 2018 SW/ O/ 3S-158/ 08 Dated:10.08.2020	01.08.2020 to 31.10.2020	Rice (fine) IR-36	2,700 quintal
		Masoor Dal (Small Variety)	9,000 quintal
		Mustard Oil (Argmark) (Engine/ Mashall/ Saloni/ Jyotikiran/ Suman/ Navjeevan/ Shiv)	118 per one litre bottle
		Iodized Salt (Ashirbad/ Annapurna/ Tata/ Ankur Sampoorna)	11 per kg
4440(2)-SW/ WCD-14023/ 1/ 2018 SW/ O/ 3S-158/ 08 Dated:04.12.2020	01.11.2020 to 31.01.2021	Rice (fine) IR-36	2,700 per quintal
		Masoor Dal (Small Variety)	9,600 per quintal
		Mustard Oil (Argmark) (Engine/ Mashall/ Saloni/ Jyotikiran/ Suman/ Navjeevan/ Shiv)	122 per one litre bottle
		Iodized Salt (Ashirbad/ Annapurna/ Tata/ Ankur Sampoorna)	11 per kg
826(2)-SW/ WCD-14023/ 1/ 2018 SW/ O/ 3S-158/ 08 Dated:19.02.2021	01.02.2021 to 30.04.2021	Rice (fine) IR-36	2,700 per quintal
		Masoor Dal (Small Variety)	9,000 per quintal
		Mustard Oil (Argmark) (Engine/ Mashall/ Saloni/ Jyotikiran/ Suman/ Navjeevan/ Shiv)	122 per one litre bottle
		Iodized Salt (Ashirbad/ Annapurna/ Tata/ Ankur Sampoorna)	11 per kg
132/ ICDS/ BNK dated 18.02.2020	18.02.20 to 18.07.20	Soyabean (Soya Chunk)	80 per kg

Source: Information furnished by Directorate of ICDS

Note: The rates of Supplementary Nutrition (Rice, Masoor Dal, Mustard oil and Iodized Salt) had been fixed on the basis of the recommendations made in the meeting held by the Committee of SNP, during the period from 01.11.2019 to 30.04.2021

Appendix 2.9

(Refer paragraph 2.8.5.5)

Availability of weighing machines in the test-checked projects

Name of test-checked ICDS project	Operational AWCs	Adult weighing machines in AWCs			Child weighing machines in AWCs		
		Available	Functional	Shortfall *(per cent)*	Available	Functional	Shortfall *(per cent)*
Indpur (Bankura)	247	247	165	82 *(33)*	247	205	42 *(17)*
Chhatna (Bankura)	204	204	64	140 *(69)*	199	185	19 *(9)*
Suri-II (Birbhum)	186	186	186	0 *(0)*	186	186	0 *(0)*
Rampurhat-I & Addl. (Birbhum)	324	276	241	83 *(26)*	306	280	44 *(14)*
Chakdaha (Nadia)	382	302	211	171 *(45)*	302	215	167 *(44)*
Ranaghat-I Addl. (Nadia)	209	209	144	65 *(31)*	209	186	23 *(11)*
English Bazar & Old Malda (U) (Malda)	175	175	96	79 *(45)*	175	140	35 *(20)*
Habibpur (Malda)	300	300	145	155 *(52)*	300	285	15 *(5)*
Basirhat-I (North 24 Parganas)	279	279	35	244 *(87)*	279	128	151 *(54)*
Panihati (Urban) North 24 Parganas	206	206	206	0 *(0)*	206	206	0 *(0)*
Dhupguri Additional-I, Jalpaiguri	274	274	248	26 *(10)*	274	234	40 *(15)*
Matiali, Jalpaiguri	246	246	175	71 *(29)*	246	158	88 *(36)*

Source: Records of test-checked 12 CDPOs

Appendix 2.10

{Refer paragraph 2.8.5.6 (iii)}

Summary of the excess transportation charges

Sl. No.	DPO/ CDPO	Total Quantity transported (in Quintal)	Range of rates of transportation allowed per quintal (in ₹)	Payment released to Contractor (in ₹)	Range of admissible rates of transportation per Quintal* (in ₹)	Admissible total payment to the contractor (considering the furthest distance godown) (in ₹) **	Excess transportation charges (in ₹)
1.	**DPO, Birbhum**	55,965.45	97-144	69,19,724	22.80 - 69.84	27,75,159	41,44,565
2.	**CDPO, Suri-II**	5,996.43	71	4,25,746.53	33.60	2,01,480.05	2,24,266.48
3.	**DPO, Jalpaiguri**	98,689	145-150	1,46,79,361	85	83,88,571	62,90,790.00
4.	**CDPO, Chhatna**	5,974.38	55	3,28,590.90	40	2,38,975.20	89,615.70
			Total	**2,23,53,422.43**		**1,16,04,185.25**	**1,07,49,137.18**

Source: Information furnished by test-checked offices;
**As per the order of Food & Supplies Department; **Total amount admissible has been calculated on the basis of distance of the Project godowns from FCI godowns/ AWCs from Project godowns as provided in the order(s) of Food & Supplies Department*

Appendix 2.11

{Refer paragraph 2.8.5.6 (vii)}

Excess expenditure on reimbursement of cooking cost of SNP items

10 (A): Birbhum

Name of CDPOs	Month	No. of Beneficiaries		No. of feeding days	Maximum amount reimbursable (in ₹)			Actual payment (in ₹)	Excess payment (in ₹)
		Children	PW&LM		Children (Avg. @ ₹ 5.125 per head per day)	PW&LM (Avg. @ ₹ 7.84 per head per day)	Total		
Suri-II	August 2019	7,504	1,950	23	8,84,534.00	3,51,624.00	12,36,158.00	13,59,006.00	1,22,848.00
	September 2019	7,504	1,950	24	9,22,992.00	3,66,912.00	12,89,904.00	13,03,893.00	13,989.00
	October 2019	7,504	1,950	23	8,84,534.00	3,51,624.00	12,36,158.00	12,54,378.00	18,220.00
	November 2019	7,504	1,950	26	9,99,908.00	3,97,488.00	13,97,396.00	14,50,656.00	53,260.00
	December 2019	7,504	1,950	25	9,61,450.00	3,82,200.00	13,43,650.00	13,98,255.00	54,605.00
	January 2020	6,752	2,031	26	8,99,704.00	4,13,999.00	13,13,703.00	13,75,430.00	61,727.00
	February 2020	6,795	2,035	24	8,35,785.00	3,82,906.00	12,18,691.00	13,10,586.00	91,895.00
	March 2020	7,229	2,035	12 (THR as well)	7,04,828.00	2,64,713.00	9,69,541.00	9,70,386.00	845.00
								Total	**4,17,389.00**
Rampurhat-I	July 2019	18,674	4,668	26	24,88,311.00	9,51,525.00	34,39,836.00	34,78,618.00	38,782.00
	September 2019	18,787	4,696	24	23,10,801.00	8,83,599.00	31,94,400.00	32,45,015.00	50,615.00
	November 2019	19,078	4,769	24	23,46,594.00	8,97,335.00	32,43,929.00	33,76,446.00	1,32,517.00
	December 2019	19,114	4,778	26	25,46,941.00	9,73,948.00	35,20,888.00	38,44,702.00	3,23,814.00
	January 2020	19,244	4,811	26	25,64,263.00	9,80,674.00	35,44,937.00	38,05,209.00	2,60,272.00
	February 2020	20,193	5,048	23	23,80,250.00	9,10,255.00	32,90,505.00	34,36,871.00	1,46,366.00
								Total	**9,52,365.00**
								Total Amount	**13,69,754.00**

Source: Information furnished by CDPOs

Note: In the month of March 2020, the cost of 2 kg Potato per beneficiary @ ₹18 per kg, has also been included

10 (B): North 24 Parganas - Panihati

Month	Children	PW & LM	Days	On Khichdi Day		On Rice Day		Total (in ₹)	Total amount reimbursed (in ₹)	Difference (in ₹)
				Child @ ₹ 5.74	Mother @ ₹ 6.05	Child @ ₹ 6.30	Mother @ ₹ 7.40			
April 2019	4,264	561	26	3,18,179.70	44,122.65	3,49,221.60	53,968.20	7,65,492.10	8,36,332.00	70,839.87
May 2019	4,280	545	26	3,19,373.60	42,864.25	3,50,532.00	52,429.00	7,65,198.90	8,22,748.00	57,549.15
June 2019	4,384	586	26	3,27,134.10	46,088.90	3,59,049.60	56,373.20	7,88,645.80	8,46,542.00	57,896.22
July 2019	4,316	525	26	3,22,059.90	41,291.25	3,53,480.40	50,505.00	7,67,336.60	8,17,558.00	50,221.43
August 2019	4,301	529	26	3,20,940.60	41,605.85	3,52,251.90	50,889.80	7,65,688.20	9,03,854.00	1,38,165.83
September 2019	4,298	545	26	3,20,716.80	42,864.25	3,52,006.20	52,429.00	7,68,016.20	8,21,727.00	53,710.79
October 2019	4,197	512	26	3,13,180.10	40,268.80	3,43,734.30	49,254.40	7,46,437.60	8,02,419.00	55,981.36
November 2019	4,209	527	26	3,14,075.60	41,448.55	3,44,717.10	50,697.40	7,50,938.60	7,19,023.00	-31,915.63
December 2019	4,267	528	26	3,18,403.50	41,527.20	3,49,467.30	50,793.60	7,60,191.60	8,07,066.00	46,874.36
January 2020	4,104	520	26	3,06,240.50	40,898.00	3,36,117.60	50,024.00	7,33,280.10	7,79,908.00	46,627.92
February 2020	4,083	536	26	3,04,673.50	42,156.40	3,34,397.70	51,563.20	7,32,790.80	8,30,034.00	97,243.24
March 2020	4,083	543	26	3,04,673.50	42,706.95	3,34,397.70	52,236.60	7,34,014.70	7,84,939.00	50,924.29
							Total	**90,78,031.00**	**97,72,150.00**	**6,94,118.83**
									Grand Total	**20,63,872.83**

Source: Information furnished by CDPO Panihati

Appendix 2.12

(Refer paragraph 2.11)

Facilities available in the test-checked AWCs

Project	Test-checked AWC	Own building/ rented/ other (rent-free)	Drinking water facilities available	Water filter/ RO	Toilet facilities available	Gas Stove and Cylinder of ICDS Scheme	Medicine Kit	Disabled friendly (CWSN) Toilet facilities
Indpur (Bankura)	(i) Kalachandpur AWC	In verandah of Private house	Yes	**No**	**No**	**No**	**No**	**No**
	(ii) Banshidihi AWC	School	Yes	**No**	**No**	**No**	**No**	**No**
	(iii) Rowtora AWC	School	Yes	**No**	**No**	**No**	**No**	**No**
	(iv) Nuniabaid AWC	Own building but due to shortage of space running in School	Yes	**No**	**No**	**No**	**No**	**No**
Chhatna (Bankura)	(i) Kumargara AWC	Community building	Yes	**No**	**No**	**No**	**No**	**No**
	(ii) Porasibona AWC	Own building	**No**	**No**	**No**	**No**	**No**	**No**
	(iii) Taljharia-II AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
	(iv) Kumirdoha-II AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
Suri-II (Birbhum)	(i) Sirsita-III AWC	Open space	Yes	**No**	**No**	**No**	**No**	**No**
	(ii) Indragacha AWC	School	Yes	**No**	**No**	**No**	**No**	**No**
	(iii) Dhananjoybati AWC	Private	Yes	**No**	**No**	**No**	**No**	**No**
	(iv) Ikra AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
Rampurhat-I (Birbhum)	(i) Kalikapur-III AWC	Open space	**No**	**No**	**No**	**No**	**No**	**No**
	(ii) Turukdihi AWC	Own building	**No**	**No**	**No**	**No**	**No**	**No**
	(iii) Palsa AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
	(iv) Majhkanda AWC	School	**No**	**No**	**No**	**No**	**No**	**No**
Chakdaha (Nadia)	(i) Panchpota Masjed Para AWC	Rented	**No**	**No**	Yes	**No**	**No**	**No**
	(ii) 1 No. Anandanagar Netaji Adarshya Sangha Club AWC	Own building	**No**	**No**	Yes	**No**	**No**	**No**
	(iii) Natapuli Gangsara Majher Gram AWC	Rented	**No**	**No**	Yes	**No**	**No**	**No**
	(iv) Hingnara Adibasipara AWC	Own building	**No**	**No**	Yes	**No**	**No**	**No**

Project	Test-checked AWC	Own building/ rented/ other (rent-free)	Drinking water facilities available	Water filter/ RO	Toilet facilities available	Gas Stove and Cylinder of ICDS Scheme	Medicine Kit	Disabled friendly (CWSN) Toilet facilities
Ranaghat-I (Addl.) (Nadia)	(i) Kalinarayanpur Ajoy Colony AWC	Private but no rent	Yes	**No**	Yes	**No**	**No**	**No**
	(ii) Kalitala Litchubagan AWC	Private but no rent	Yes	**No**	Yes	**No**	**No**	**No**
	(iii) Uttar Palitpara GSFP Primary School AWC	Primary school building	Yes	**No**	Yes	**No**	**No**	**No**
	(iv) Taherpur Nutanpara AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
English Bazar & Old Malda (Urban) (Malda)	(i) Telipukur North AWC	Rented	Yes	**No**	**No**	**No**	**No**	**No**
	(ii) Bapuji Colony 2 AWC	Small rented room	Yes	**No**	Yes	**No**	**No**	**No**
	(iii) Bashatti 2 AWC	Primary school building	Yes	**No**	Yes	**No**	**No**	**No**
	(iv) Paulpara AWC	Rented	Yes	**No**	**No**	**No**	**No**	**No**
Habibpur (Malda)	(i) Lotabhanga AWC	Rented, PSE running in open space due to small rented room AWC	Yes	**No**	Yes	**No**	**No**	**No**
	(ii) Asrafpur AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
	(iii) Uttar Kharika Danga AWC	Rented	Yes	**No**	Yes	**No**	**No**	**No**
	(iv) Banpur Dhanukpara AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
Basirhat-I (North 24 Parganas)	(i) Kayalbari F.P. School AWC	Own building	Yes	Yes	Yes	**No**	**No**	**No**
	(ii) Shibhati AWC	Own building	**No**	**No**	**No**	**No**	**No**	**No**
	(iii) Bilepur H/O Nur Islam Gazi AWC	Rented	Yes	**No**	**No**	**No**	**No**	**No**
	(iv) Ghojadanga Paruipara F.P. School AWC	Primary school building	Yes	**No**	**No**	**No**	**No**	**No**
Panihati (Urban) (North 24 Pgs.)	(i) Swamiji Sangha (Agarpara Adarsha Nagar) AWC	Rented	Yes	**No**	**No**	**No**	**No**	**No**
	(ii) Simlanagar Unnayan Samity AWC	Rented	**No**	**No**	**No**	**No**	**No**	**No**

Project	Test-checked AWC	Own building/ rented/ other (rent-free)	Drinking water facilities available	Water filter/ RO	Toilet facilities available	Gas Stove and Cylinder of ICDS Scheme	Medicine Kit	Disabled friendly (CWSN) Toilet facilities
	(iii) Abijatri Sangha AWC	Rented	Yes	**No**	**No**	**No**	**No**	**No**
	(iv) Agarpara Sporting Club AWC	Rented	Yes	**No**	**No**	**No**	**No**	**No**
Dhupguri (Addl-I) (Jalpaiguri)	(i) Surendra Nagar Prem Minj House AWC	Own building	Yes	**No**	Yes	Yes (by own Arrangement)	**No**	**No**
	(ii) New Dooars T.G. Church Line Robot House AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
	(iii) Kathalguri T.G. Upper Line Laxmi House AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
	(iv) Huldibari T.E. School Line AWC	Own building	Yes	**No**	Yes	**No**	**No**	**No**
Matiali (Jalpaiguri)	(i) Chilouni T.G. Factory line S.S.K School AWC	SSK School	**No**	**No**	**No**	**No**	**No**	**No**
	(ii) Khalpara Pry. School AWC	Own building	**No**	**No**	Yes	**No**	**No**	**No**
	(iii) Meteli T.G. Sukha line AWC	Own building	Yes	**No**	**No**	**No**	**No**	**No**
	(iv) Ayetadhura Uttar Dhujhora AWC	Own building	**No**	**No**	Yes	**No**	**No**	**No**

Source: Information furnished by the test-checked AWCs.

Appendix 2.13

(Refer paragraph 2.15.3)

Visits by Supervisors, in the test-checked AWCs, in the six selected districts

District	Test-checked AWCs (name of selected ICDS Project)	Minimum no. of visits* to the AWC to be made by the Supervisor, during the FYs 2017-18 to 2021-22 (minimum 6 visits in a year)	Total no. of visits of the AWCs, made by Supervisors, during the FYs 2017-18 to 2021-22	Shortfall against the minimum visits to be made by Supervisor
Bankura	Kalachadpur AWC (Indpur ICDS Project)	30	8	22
	Nuniabaid AWC (Indpur ICDS Project)	30	11	19
	Banshidihi AWC (Indpur ICDS Project)	30	7	23
	Rowtora AWC (Indpur ICDS Project)	30	6	24
	Kumargara AWC (Chhatna ICDS Project)	30	14	16
	Porasibona AWC (Chhatna ICDS Project)	30	10	20
	Taljharia-II AWC (Chhatna ICDS Project)	30	10	20
	Kumirdoha-II AWC (Chhatna ICDS Project)	30	6	24
Birbhum	Dhananjoybati AWC (Suri-II ICDS Project)	30	1	29
	Ikra AWC (Suri-II ICDS Project)	30	0	30
	Indragacha AWC (Suri-II ICDS Project)	30	0	30
	Sirsita-III AWC (Suri-II ICDS AWC)	30	1	29
	Majhkhanda AWC (Rampurhat-I ICDS Project)	30	NA	NA
	Palsa AWC (Rampurhat-I ICDS Project)	30	6	24
	Turukdihi AWC (Rampurhat-I ICDS Project)	30	NA	NA
	Kalikapur-III AWC (Rampurhat-I ICDS Project)	30	NA	NA
Nadia	Hingnara Adibashi Para AWC (Chakdaha ICDS Project)	30	9	21
	Natapuli Gangsara Majher Gram AWC (Chakdaha ICDS Project)	30	6	24
	Panchpota Masjed Para AWC (Chakdaha ICDS Project)	30	5	25
	1 No. Anandanagar Netaji Adarshya AWC (Chakdaha ICDS Project)	30	11	19
	Uttar Palitpara Pry. School AWC (Ranaghat-I Addl. ICDS Project)	30	21	09
	Kalinarayanpur Ajoy Colony AWC (Ranaghat-I Addl. ICDS Project)	30	21	09
	Kalitala Lichubagan AWC (Ranaghat-I Addl. ICDS Project)	30	27	3
	Taherpur Natunpara AWC (Ranaghat-I Addl. ICDS Project)	30	21	9
Malda	Telipukur North AWC (English Bazar & Old Malda ICDS Project)	30	6	24
	Bapuji Colony-II AWC (English Bazar & Old Malda ICDS Project)	30	36	No shortfall against the minimum

District	Test-checked AWCs (name of selected ICDS Project)	Minimum no. of visits* to the AWC to be made by the Supervisor, during the FYs 2017-18 to 2021-22 (minimum 6 visits in a year)	Total no. of visits of the AWCs, made by Supervisors, during the FYs 2017-18 to 2021-22	Shortfall against the minimum visits to be made by Supervisor
	Bashatti-II AWC (English Bazar & Old Malda ICDS Project)	30	15	15
	Paulpara AWC (English Bazar & Old Malda ICDS Project)	30	16	14
	Lotabhanga AWC (Habibpur ICDS Project)	30	16	14
	Asrafpur AWC (Habibpur ICDS Project)	30	8	22
	Uttar Kharika Danga AWC (Habibpur ICDS Project)	30	11	19
	Banpur Dhanukpara AWC (Habibpur ICDS Project)	30	11	19
North 24 Parganas	Shibhati AWC (Basirhat-I ICDS Project)	30	11	19
	Ghojadanga, Paruipara AWC (Basirhat-I ICDS Project)	30	7	23
	Koyelbari AWC (Basirhat-I ICDS Project)	30	5	25
	Bilepur AWC (Basirhat-I ICDS Project)	30	6	24
	Abhijatri Sangha AWC (Panihati Urban ICDS Project)	30	16	14
	Agarpara Sporting Club AWC (Panihati Urban ICDS Project)	30	16	14
	Swamiji Sangha Agarpara AWC (Panihati Urban ICDS Project)	30	15	15
	Simlanagar Unnayan Samity AWC (Panihati Urban ICDS Project)	30	9	21
Jalpaiguri	Haldibari T.G. School Line AWC (Dhupguri Additional-I ICDS Project)	30	30	0
	Surendra Nagar T.E. AWC (Dhupguri Additional-I ICDS Project)	30	29	1
	Kathalguri T.G. AWC (Dhupguri Additional-I ICDS Project)	30	18	12
	New Dooars T.G. AWC (Dhupguri Additional-I ICDS Project)	30	17	13
	Matiali T.G. Sukha Line AWC (Matiali, ICDS Project)	30	16	14
	Ayethadhura Uttar Dhujara AWC (Matiali ICDS Project)	30	28	02
	Chilouni T.G. Factory line SSK School AWC (Matiali ICDS Project)	30	7	23
	Khalpara Primary School AWC (Matiali ICDS Project)	30	23	07

Source: AWCs report in the test-checked districts; Note: NA- Not Available

**As per the Guidelines for Monitoring and Supervision Visits to ICDS Anganwadi Centres (AWCs) issued (October 2010) by the ICDS Evaluation & Monitoring Unit, Ministry of Women & Child Development, GoI, a supervisor (ICDS) is expected to visit a minimum of 50 per cent of AWCs under her jurisdiction every month.*

ABBREVIATIONS

Abbreviations used in PA on Land Management in Tribal Areas

Abbreviations	Full Form
ACR	Assistant Commissioner for Reservation
ADSR	Additional District Sub-Registrar
BCCL	Bharat Coking Coal Limited
BCW	Backward Classes Welfare Department
BL&LRO	Block Land & Land Reforms Officer
CRI	Cultural Research Institute
DFO	Divisional Forest Officer
DL&LRO	District Land and Land Reforms Officer
DLC	District Level Committee
DLRS	Directorate of Land Records and Surveys
DS	Deputy Secretary
ECL	Eastern Coalfields Limited
FRA	Forest Rights Act
FRC	Forest Rights Committee
FY	Financial Year
IGR	Inspector General, Registrations
JCR	Joint Commissioner for Reservation
JS	Joint Secretary
L&LR and RR&R	Land & Land Reforms and Refugee Relief & Rehabilitation Department
LAO	Land Acquisition Officer
LTS	Long term settlement
MoTA	Ministry of Tribal Affairs
OSD	Officer on Special Duty
OTFDs	Other Traditional Forest Dwellers
PAPs	Project Affected Persons
PO-*cum*-DWO	Project Officer cum District Welfare Officer
PVTGs	Particularly Vulnerable Tribal Groups
R&R	Rehabilitation and Resettlement
RAPs	Rehabilitation Action Plans
RO	Revenue Officer
ROR	Record of Rights
SIPL	Shakambhari Ispat and Power Ltd.
STs	Scheduled Tribes
TD	Tribal Development
WBLR	West Bengal Land Reforms
WBSCSTOBCDFC	West Bengal Scheduled Castes, Scheduled Tribes and Other Backward Classes Development and Finance Corporation
WBTDCC	West Bengal Tribal Development and Co-operative Corporation Ltd.

Abbreviations used in PA on Anganwadi Services under Integrated Child Development Services

Abbreviations	Full Form
A&M	Agricultural and Marketing
ANM	Auxiliary Nurse Midwife
APIP	Annual Programme Implementation Plan
AWC	Anganwadi Center
AWH	Anganwadi Helper
AWTC	Anganwadi Worker Training Centre
AWW	Anganwadi Worker
BCC	Behaviour Change Communication
BDOs	Block Development Officers
BLMRC	Block Level Monitoring & Review Committee
CD	Community Development
CDPO	Child Development Project Officer
CONFED	West Bengal State Multipurpose Consumer Cooperative Federation Ltd.
DLMRC	District Level Monitoring & Review Committee
DPO	District Programme Officer
ECCE	Early Childhood Care and Education
EOs-PSs	Executive Officers-Panchayat Samity
F&S	Food and Supplies
FNB	Food and Nutrition Board
FY	Financial Year
GFR	General Financial Rules
GoWB	Government of West Bengal
ICDS	Integrated Child Development Scheme
ICT-RTM	Information Computer Technology Enabled Real Time Monitoring of Schemes
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MLTC	Middle Level Training Centre
MO	Medical Officer
MPR	Monthly Progress Reports
NABARD	National Bank for Agriculture and Rural Development
NCCF	National Consumer Cooperative Federation Ltd.,
NIPCCD	National Institute of Public Cooperation and Child Development
NNM	National Nutrition Mission
PSE	Non-formal Pre-School Education
PW&LM	Pregnant Women and Lactating Mothers
QCL	Quality Control Laboratory
QPRs	Quarterly Progress Reports
RIDF	Rural Infrastructure Development Fund
RRC	Rate Revision Committee
SDM	Sub-Divisional Magistrate
SLMRC	State Level Monitoring & Review Committee
SNP	Supplementary Nutrition Programme

Abbreviations	Full Form
SRSWoR	Simple Random Sampling Without Replacement
THR	Take-Home Ration
TPDS	Targeted Public Distribution System
WBECSC	West Bengal Essential Commodities Supply Corporation Ltd.
WBTDCC	West Bengal Tribal Development Cooperative Corporation Ltd.
WCD&SW	Women & Child Development and Social Welfare

https://cag.gov.in/ag1/west-bengal/en