

Chapter 2

Performance Audit

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Chapter 2 : Performance Audit

PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT

2.1 MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME

In consonance with the objective of reduction in poverty through increase in employment opportunities and implementation of directly targeted poverty-alleviation programmes envisaged in the Eleventh Five Year Plan, National Rural Employment Guarantee Act (NREGA) was notified in September 2005, followed by notification of West Bengal Rural Employment Guarantee Scheme (WBREGS) by the Government of West Bengal in February 2006. The main objective of the scheme was to provide livelihood security to rural households by provision of at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. Initially the scheme was launched in 10 districts of the State from February 2006; later it was extended to remaining eight districts from April 2007. In order to highlight bottlenecks and deficiencies being encountered in the processes designed for implementation of the scheme and examine the roles of various tiers of Government, Performance Audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) was conducted, which threw light on various issues of concern.

- Delayed constitution and absence of regular meetings of State Employment Guarantee Council (SEGC) impeded implementation. There was no separate Information, Education and Communication (IEC) plan for MGNREGS.
- Due to non preparation of district perspective plan and shelf of projects, proper allocation of funds according to prioritization of works was not ensured and targets of long term development were not fixed. Convergence of MGNREGS with rural development programmes was not evident in any selected GP. Labour budgets formulated by District Programme Co-ordinators (DPCs) were found to be unrealistic.
- None of the sampled GPs conducted door to door survey to identify persons willing to register. Gram Sabha for registered workers was not held in any sampled GP of four out of five test checked districts.
- In West Bengal, 41 *per cent* job card holders were provided employment during 2007-12 and 1.64 *per cent* job seekers were provided 100 days employment.
- Delayed payment of wages amounting to ₹ 483.12 crore was observed in all five districts but no compensation was paid to labourers.
- A sum of ₹ 0.83 lakh was paid as unemployment allowance to 218 households against 110161 eligible households during 2007-12.
- Plantation works valuing ₹ 20.28 lakh did not survive in 10 GPs of Murshidabad, Bankura and South 24 Parganas districts.

- The State Government has not formed an independent organisation/ Directorate/ Society at the State level for facilitation of Social Audit. Inadequate Social Audit by the GPs indicated lack of transparency in disclosure of information to rural people. Periodical evaluation/ survey was not conducted at the State level.
- SEGC did not evaluate the performance of the State in implementation of MGNREGS and its impact on individual lives and there was no record available at State level to indicate that inspections at block and district levels were ever monitored. Quality of work could not be ensured since Vigilance and Monitoring Committees at State and district level were not formed. However, the State Government reported that Gram Unnayan Samiti monitored the works under the programme.

2.1.1 Introduction

National Rural Employment Guarantee Act (NREGA) was notified in September 2005 with an objective to enhance the livelihood security of rural people by guaranteeing 100 days of wage employment in a financial year to any rural household whose adult members volunteer to do unskilled manual work. Primary objectives of the scheme were:

- To provide legal guarantee of 100 days of employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work at the minimum wage rate prescribed in the State or else pay unemployment allowance; and
- To create durable assets for strengthening the resource base of rural poor.

The secondary objectives include protecting the environment, empowering rural women and reducing the rural urban migration and fostering social equity.

The Act requires formulation of State Rural Employment Guarantee Scheme (REGS) in every state, which should conform to the minimum features specified under the Act. According to the Act, rural households have a right to register themselves with the local Gram Panchayats (GPs) and seek employment. Work is to be provided within 15 days from the date of demand, failing which applicants are entitled to receive a daily unemployment allowance. In order to implement MGNREGS, Government of West Bengal framed West Bengal Rural Employment Guarantee Scheme (WBREGS) in February 2006.

The Act came into force with effect from February 2006 initially in 200 districts and was subsequently extended to cover the whole country from the year 2008-09. In West Bengal, NREGA was launched in 10 districts in the first phase and later it was extended to remaining eight districts from April 2007.

The State Rural Employment Guarantee Schemes are implemented as Centrally Sponsored Schemes on a cost sharing basis between the Centre and the States. The Central Government will bear all costs, other than the following:

- 25 per cent of the cost of material and wages for semi-skilled/ skilled workers;

- Unemployment allowance; and
- Administrative expenses of the State Employment Guarantee Council.

2.1.2 Implementation mechanism

The Ministry of Rural Development is the nodal Ministry for implementation of MGNREGS at national level. A Central Employment Guarantee Council was set up for ensuring timely resource support to the States. At the State level, State Employment Guarantee Council (SEGC) was constituted (April 2007) with the Minister in charge of Panchayat & Rural Development as the Chairperson to advise the State Government on the implementation of the Scheme and also to evaluate and monitor it. As required under the Act, the State Government appointed a Commissioner for SEGC who was empowered to hear appeals against the decisions or actions of the District Programme Co-ordinators (DPCs).

District Magistrates, being designated as DPC, are responsible for implementation of the scheme in the district. Finalisation of District plan and labour budget as well as overall monitoring and supervision of the scheme is entrusted with the DPC.

Programme Officer (PO), appointed by the Government, who is not below the rank of a Block Development Officer, is responsible for consolidation and monitoring of Block plan as well as for supervision of works executed by GPs.

In WBREGS, GP has been identified as the main agency of the scheme for planning and execution of the scheme as well as for convening Gram Sabha for social audit.

2.1.3 Audit objectives

The main audit objectives of the Performance Audit were to ascertain whether:

- structural mechanism has been put in place and adequate capacity building measures have been taken by the Central and State Government for implementation of the Act;
- procedures for preparing perspective and annual plans at different levels for estimating the likely demand for work and preparing shelf of projects were adequate and effective;
- funds released for MGNREGS were accounted for and utilized in compliance with the guidelines;
- there was an effective process for registration of households, allotment of job cards and allocation of employment in compliance with the guidelines;
- objective of providing 100 days of annual employment at the specified wage rates was effectively achieved. The wages and unemployment allowance were paid in accordance with the Act and the guidelines;
- MGNREGS works were properly planned, economically, efficiently and effectively executed in a timely manner and durable assets were created, maintained and properly accounted for;
- objectives of protecting the environment, empowering rural women, reducing rural-urban migration, fostering social equity etc. were effectively achieved in accordance with the Act and the Guidelines;

- convergence of the scheme with other Rural Development Programmes was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy;
- requisite records and data maintained at various levels and whether the MGNREGS data was completely automated and provides reliable and timely MIS;
- transparency was maintained by involving all stakeholders of various stages of its implementation from planning, monitoring and evaluation; and
- there was an effective mechanism at State level to assess the impact of MGNREGS on individual households, local labour market, migration cycle and efficacy of assets created.

2.1.4 Audit criteria

Audit criteria used for assessing the performance of the audit were sourced from the following:

- NREGA 2005 and amendments thereto;
- Operational Guidelines of MGNREGS issued by the Ministry of Rural Development, Government of India (2006 and 2008) and circulars and notifications issued by Ministry of Rural Development;
- Notification of WBREGS and
- Guidelines/Checklist for internal monitoring by the Government of West Bengal.

2.1.5 Audit coverage and methodology

Five districts under three divisions¹ were selected out of 18 districts in the State through random sampling. Three blocks from each district were selected while 10 Gram Panchayats (GPs) have been selected from each block. Where the maximum GPs are less than 10, all GPs have been selected from those blocks. Details of the names of the districts, blocks and GPs selected for Performance Audit on MGNREGS are given in **Appendix 2.1**. Besides, a beneficiary survey was conducted to assess the level of awareness and impact of the scheme at users' end.

An Entry Conference was held with the Principal Secretary to the Government of West Bengal, P&RDD in February 2012 wherein audit objectives, criteria, sample selection and methodology were explained. This was followed up by Entry Conferences at the district level with the district authorities of the five selected districts in March 2012.

Exit Conference of the Performance Audit was conducted in January 2013 and was attended by the Principal Secretary of the Department and concerned Commissioners. Audit observations were discussed at length and views expressed by the Department have been suitably incorporated in the report.

¹ South 24 Parganas and Murshidabad in Presidency Division; Bankura and Bardhaman in Bardhaman Division and Jalpaiguri in Jalpaiguri Division

Audit observations**2.1.6 Capacity Building****2.1.6.1 State Employment Guarantee Council**

The State Government constituted the State Employment Guarantee Council (SEGC) and framed State Employment Guarantee Council Rules in April 2007 after 14 months from the date of commencement of the scheme. The rules stipulate that SEGC should meet at least twice a year or more frequently as it may consider necessary. During the period of performance audit, SEGC met twice in 2007-08, 2008-09 and 2011-12 and once in each of the two remaining years. Further SEGC neither devised a system for grievance redressal and social audit nor took any other public accountability measures prescribed in the guidelines. Delayed constitution and irregular meeting of SEGC impeded the implementation of the scheme.

The SEGC neither constituted any sub- committee to assist it in discharge of its duties nor appointed any expert group for technical support and advice to improve the quality of implementation of the Act. However, technical support was stated to have been obtained from officers holding technical posts in the Department since inception *i.e.* April 2007.

2.1.6.2 Regular and resource staff

The Government of West Bengal did not designate a full time dedicated PO for implementation of MGNREGS at block level. The Block Development Officer acts as PO at block level. However, Additional Programme Officers were appointed to assist the POs in selected blocks of Jalpaiguri, Murshidabad, South 24 Parganas and Bardhaman districts while no information was made available in respect of selected blocks of Bankura district. The State Government appointed required resource staff like Programme Managers, Programme Coordinators, Assistant Programme Managers, Data Entry Operators, etc. for District NREGS Cell. However, thirty three² GPs of Bardhaman, Bankura, Murshidabad and South 24 Parganas districts did not have any GRS.

The State Government in reply stated that they did not allow engagement of GRS in GPs where post of Job Assistant was not abolished and minimum number of persondays was not generated during a year.

2.1.6.3 Technical support

Keeping in view the creation of durable assets, the guidelines prescribe empanelment of accredited engineers at district and block level for assisting in preparation of estimates and measurement of works. The State Government did not empanel accredited engineers for obtaining technical support in planning, designing, estimate preparation, measurement, monitoring and evaluation of the work and quality audit of various initiatives taken at various levels. Technical support system was not set up at the district level in Murshidabad district. In Jalpaiguri and Bardhaman districts,

² Bardhaman: Hijalgora and Parasia; Bankura: Maldalgram, Gargaria, Neturpur and Baharamuri; Murshidabad: Sekendra, Jotkamal, Bahutali, Bansabati, Harua, Giria, Barasimul-Dayarampur, Laxmijola, Sadikpur and Nurpur; South 24 Parganas: Bodra, Chandaneshwar – I, Chandaneshwar – II, Durgapur, Jagulgachhi, Narayanpur, Pranganj, Shankshahar, Tardah, Hardah, Belgachi, Champahati, Dhapdhapi II, Hariharpur, Mallickpur, Ramnagar II and Shikharbali II.

technical support system was inadequate. Records/replies corroborating technical support system were not made available in Bankura and South 24 Parganas districts.

In reply, the State Government stated that technical support was being obtained from the existing technical persons attached/posted with three tiers of PRIs and in case of schemes executed by line departments, responsibility of technical supervision lies with those departments.

Due to inadequacy of technical support, preparation of plan, estimate, measurement of works, monitoring and evaluation of various initiatives got frustrated as discussed in succeeding paragraphs.

2.1.6.4 Training

In the field of human resource management, training and development are aimed for increasing knowledge and skills for discharging responsibilities with proficiency.

The State Government intimated that training of various functionaries was conducted at the State Institute of Panchayat and Rural Development (SIPRD), Kalyani and at five Employees' Training Centres. In addition, an external agency provided training to the stakeholders. Training modules were developed by SIPRD. During 2011-12, 22,225 GP level and 1418 block functionaries were trained.

During 2007-12, 7205 officials/stakeholders of Jalpaiguri district underwent 30 training courses organised by various organisations/institutions. Bankura district authority did not furnish training related records for the years 2007-09, while 125 and 193 persons respectively were trained during 2009-10 and 2011-12. Sarenga Block and six³ selected GPs stated that lack of knowledge and training affected planning of the scheme. DPC, Murshidabad district did not furnish supporting records corroborating its reply that PRI functionaries were provided training. None of 26 selected GPs of this district had confirmed training of their functionaries. PRI functionaries were not provided sufficient training in selected blocks of South 24 Parganas district.

In the absence of training, delay in preparation of development plans, non-preparation of shelf of projects, non-convening of gram sabha for social audit etc. were noticed. Despite training being imparted in Bankura and Jalpaiguri districts, labour budget prepared was unrealistic, basic records were not maintained, deficiency in the functioning of Grievance Redressal Mechanism, huge shortfall in inspection and social audit were noticed.

2.1.6.5 Awareness creation

MGNREGS is a demand driven programme and targeted beneficiaries need to be well informed about the scheme, their entitlements and right to information.

(a) Information, Education and Communication (IEC)

A good IEC plan should be chalked out to reach the targeted population.

The State Government reported that there was no separate IEC plan for MGNREGS, although a handbook was published for this purpose in September 2008. However,

³ Gopalpur, Molian, Sarenga, Iaxmisagar, Bikrampur and Machatora GPs.

the handbook was seen to be a mere guideline for State Government functionaries and not for creating awareness among beneficiaries.

Notice Boards of GPs and display boards at various places of all sampled GPs displayed information about implementation of MGNREGS. In Jalpaiguri and Bardhaman districts, DPC distributed leaflets indicating the grievance redressal mechanism, rights of the beneficiaries, helpline established at district level and working hours of helpline. In these districts, job cards contained district helpline number and other information about MGNREGS. In South 24 Parganas district a helpline was set up. However, there were no IEC related activities for MGNREGS at GP, Block and District levels in Bankura and Murshidabad Districts.

In the absence of proper IEC plan, it could not be ascertained whether the entire targeted population was covered under the scheme.

The State Government replied that the state is in the process of developing a comprehensive IEC plan for the 12th five year plan period.

(b) Door to door surveys

Under the Act, door to door survey may be undertaken to identify persons willing to register.

Scrutiny revealed that none of the sampled GPs conducted door to door surveys to identify persons willing to register. Although 57 GPs⁴ stated that survey was conducted, documents corroborating their statement could not be produced to audit. Absence of such survey failed to create adequate awareness generation among rural people. Beneficiary survey revealed that awareness regarding number of days of work a household is entitled to, was low among 42 *per cent* beneficiaries of five districts.

(c) Gram Sabha

The Act envisages that Gram Sabha of registered workers must be held to ensure due participation of the target group.

Scrutiny revealed that Gram Sabha for registered workers was not held in any sampled GP of Bankura, Murshidabad, Jalpaiguri and South 24 Parganas districts. In Bardhaman district, it could not be ascertained whether Gram Sabha for registered workers was held due to non-availability of specific information.

Thus, views of intended beneficiaries on selection/prioritization of works were not factored in.

The State Government replied that they had their own policy of organizing Gram Sansad and Gram Sabha meetings where all issues related to MGNREGS were addressed. However, this contention could not be verified during field visit.

⁴ Baharamuri, Parsola, Simlapal, Bikrampur (Smp), Gargaria, Neturpur and Mandalgram (Bankura); Singhi; Sribati, Gazipur, Agradweep, Belkash, Kurmun, Rayan-I, Saraitikar, Rayan-II, Baghar-II, Bondul-I, Kshetia, Baghar-I, Bahadurpur, Chinchuria, Churulia, Dobrana, Hijolegore, Kenda, Madantore, Parasia, Shyamilla, Topsi (Bardhaman); Mithipur, Teghari, Sammatinagar, Sekhalipur, Mirzapur-I, Bhabta-I, Bahutaali, Giria, Sadikpur, Nurpur, Ahiran, Chaitanyapur-I, Mirzapur-II, Laxmijola and Sujapurpur-Kumarapur (Murshidabad); Banarhat-I, Banarhat-II, Binnaguri, Chamurhi, Dadong-I, Gadong-II, Dalsingpara, Jaigaon-I, Jhar Altagram-II, Magurmari-II, Sakoajhora-I and Salbari-I (Jalpaiguri).

(d) Employment Guarantee Day

A particular day of the week should be earmarked for processing work applications and related activities like disclosure of information, allocation of work, payment of wages and payment of unemployment allowances.

Scrutiny revealed that no sampled GP earmarked a particular day of the week as employment guarantee day. Thus one of the components for ensuring transparency in implementation of the scheme was not adhered to and beneficiaries remained unaware regarding important aspects of the scheme.

The State Government reported that WBREGS did not have a provision for a specific employment guarantee day.

Consequently, beneficiaries were unaware about the scheme, their entitlement to work, quantum of wages, unemployment allowance, compensation for delayed payment, grievance redressal mechanism and social audit. Inadequate awareness creation and consequent ignorance among the beneficiaries impacted the scheme implementation adversely which has been indicated in the succeeding chapters.

2.1.6.6 Common guidelines

The State Government did not assess whether applicability of the common guidelines issued by Government of India (GoI) for all districts affected/ restricted implementation of the scheme.

Common guidelines restricted the area of implementation of the scheme in South 24 Parganas and Jalpaiguri districts due to their geographical characteristics. In Bardhaman District demand for work was less due to availability of highly fertile land and being coal belt area. There was little scope for land development and the wage rate for mine workers was higher than the rate of unskilled wage under MGNREGS. Bankura District did not offer any comment. Murshidabad district did not assess the applicability of common guidelines for the entire district and it's restriction in implementation of the scheme. In absence of any assessment, it could not be ascertained whether common guidelines had an adverse affect on implementation in selected districts.

Thus, delay in constitution of SEGEC, inadequate dedicated staff and technical support, assigning additional responsibilities to dedicated staff, absence of training and good IEC plan and non-assessment of applicability of common guideline hampered service delivery and shortcomings were noticed in implementation of the scheme.

The State Government replied that some districts requested for taking up construction of cement concrete roads and this was brought to the notice of MoRD.

2.1.7 Planning

Planning is an integral part of programme implementation. Planning process requires that necessities are to be prioritized by involving implementing agencies and stakeholders, setting periodical targets and ensuring technical sufficiency of the implementing agencies. The basic aim of the planning process is to ensure that employment is provided within 15 days of demand. Districts should prepare plans

well in advance to offer productive employment as soon as the demand arises besides achieving long term goals like creation of durable assets and poverty alleviation.

2.1.7.1 Annual Plan/Development Plan

Annual Plan is the working plan which identifies the activities to be taken up in a year. For ensuring people's participation in the planning process, Gram Sabha should be convened in advance to estimate demand for labour and prioritise works to be taken up in the following year. Participation of likely beneficiaries in the Gram Sabha was to be ensured so that their priorities and needs could be adopted in the Annual Plan. The annual plans of GPs were to be forwarded to PO who would scrutinise and consolidate them into a block plan. The block plan identifies works involving more than one GP and was to be forwarded to the DPC for scrutiny and consolidation into a district plan and onward transmission to State Government for allocation of fund.

None ⁵ of the selected GPs of five districts prepared shelf of projects during 2007-12 except seven selected GPs of South 24 Parganas district during 2010-12. In Murshidabad district, GP plans were not consolidated into block plan at PO level in selected three blocks while the DPC did not prepare district development plans during 2011-12. Bardhaman district did not incorporate plans received from other implementing agencies while consolidating block plans. The DPC of Bankura district consolidated the development plans of the district during 2007-12 but furnished no document. GPs of Murshidabad district, selected blocks and GPs in Bankura district and three selected GPs⁶ in South 24 Parganas district did not adhere to time schedule in preparation of development plans and sending the plans to PO. Bardhaman and South 24 Parganas districts did not submit annual plans to SEGC by 31 December of each year.

Due to non preparation of plan and non adherence to time schedule as per the Act, people's participation and priority of works as per demand could not be ascertained. Absence of shelf of projects resulted in ad-hoc selection of works.

2.1.7.2 Role of Gram Sabha in planning

Gram Sabha should be held on 2 October each year to identify the works to be undertaken and also to prioritise them. PO should monitor this to ensure that local needs were taken into consideration under the scheme.

Gram Sabhas were not conducted on 2 October in any of the selected GPs of Bankura and Murshidabad districts during 2007-12 for identification and recommendation of works for the Development Plan and their order or priority. No records corroborating steps taken by POs to ensure conducting of Gram Sabha by the GPs were available. Gram Sabhas were generally conducted in December-January each year to discuss various issues concerning GPs including MGNREGS. There was no indication from the resolutions of Gram Sabha meetings of selected GPs that prioritisation of works was determined and recommended for incorporation in development plans. As a

⁵ In course of audit of 34 GPs in Bardhaman district, one Chartered Accountant firm has reported that shelf of projects were in existence in 28 GPs for 2011-12. These 28 GPs, however, included two GPs selected under audit sample, where audit had observed on the contrary.

⁶ Narayanpur, Frazerganj and Namkhana GPs.

result, the very purpose of involving local people in planning process through Gram Sabha was defeated and the PRIs failed to make beneficiaries aware of the benefits of the scheme. During beneficiary survey only 30 *per cent* beneficiaries reported that selection of works was discussed in gram sabha.

In reply, the State Government reported that instead of organising gram sabha on 2 October every year, schemes were identified and prioritised in a gram sansad meeting in November and these were collated in GPs and forwarded to blocks.

2.1.7.3 Labour budget

Every year in December, DPC should prepare a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for engagement of labour in the works covered under the scheme. Labour Budget should be based on a realistic estimation of nature and number of works to be taken up as derived from the annual plan.

DPC of Bardhaman district did not prepare labour budget for 2007-2008. Budget for 2007-09 of Bankura District was not made available to audit. Labour projection was not prepared by Sarenga PO and Simlapal PO for 2007-09 and by Hirbandh PO of Bankura district for 2007-11. DPCs of South 24 Parganas, Murshidabad and Jalpaiguri districts did not prepare labour budget in the prescribed proforma and labour demand was not found to have been assessed in any selected GP in Murshadabad district. Labour budgets of selected districts were prepared on lump sum basis and not on work to work basis. The projection was unrealistic as the achievement was far below the projection. Shortfall in actual generation of mandays against planned ranged between 16 and 147 per cent and actual expenditure varied from 33 to 166 per cent during 2007-12.

Thus, basic principles of effective planning were not taken care by the selected districts.

2.1.7.4 Works executed outside Annual Plan

In Bardhaman district, ₹ 1.74 crore was released to other Implementing Agencies during 2011-12 and 147 works were executed at a cost of ₹ 1.07 crore. Information regarding amount of ₹ 2.77 crore released to other IA during 2009-12 was not furnished. All these works were not included in the annual plan. The objective of involvement of rural people in planning process was not achieved due to selection of works outside annual plan. The district also did not furnish any data on generation of mandays out of the said fund.

2.1.7.5 District Perspective Plan

District Perspective Plan (DPP) is aimed to identify the types of works that should be encouraged in the district and the potential linkages between these works and long-term employment generation as well as sustained development.

It was observed that Bardhaman and Murshidabad districts prepared five years Perspective Plan during 2007-12 and forwarded to the State Government in June 2011 and March 2008 respectively but the approval of the State Government was not on record. The State Government reported that the state examined the DPP sent

by the districts. However, the period of those plans was over and no further instruction has been received from MoRD, GoI regarding preparation of perspective plans for the next period. Jalpaiguri district engaged (July 2007) M/s Premex India for preparation of DPP for the years 2007-12 within a time frame of three months. But the agency made inordinate delay and submitted the report only during February 2012 i.e. the end of the plan period. The plan was not sent to government for approval. South 24 Parganas and Bankura districts did not prepare DPP during the period under review. In the absence of DPP, targets for long term development activities were not fixed and performance of districts could not be ascertained.

The State Government reported that the State planned to initiate the process of preparation of five-year perspective plan.

2.1.8 Financial management

Guidelines specify that entire wage cost of unskilled workers, 75 per cent of cost of materials and wages of semi-skilled/skilled workers and administrative expenses like salary and allowances of POs and support staff were to be borne by the Government of India while 25 per cent of cost of materials and wages of semi-skilled/skilled workers, unemployment allowance and administrative expenses of State Employment Guarantee Council were to be borne by the State Government.

2.1.8.1 State Employment Guarantee Fund

The State Government was required to establish State Employment Guarantee Fund by notification. This fund was to be expended and administered as a Revolving Fund (RF) and utilisation should be ensured by framing Rules.

The State Employment Guarantee Fund was established in July 2008. But RF was not established at district, block or GP levels in none of the selected districts. In the absence of RFs, the state had little control over the financial transactions and monitoring of implementation of the scheme.

The State Government intimated that release of fund from centre to state was based on combination of labour budget, previous year's performance and current available balance of fund. However, labour budgets of the state were not made available to audit. Labour budget of selected districts was found unrealistic. Due to unrealistic preparation as well as non-availability of labour budget, basis of release of funds could not be ascertained.

After receipt of the fund from MoRD, the State transfers it to the bank accounts of the respective DPCs. Similarly, the districts transfer fund to GPs as per demand. Since Vigilance and Monitoring Committees (VMC) were not formed at the village level, reports of the VMCs were not enclosed by the GPs at the time of sending request for release of funds.

In reply, the State Government reported that VMC was set up at the state and district level and at village level, Gram Unnayan Samiti (GUS) supervised implementation of MGNREGS. During audit no record was found in any GP that the works of MGNREGS were supervised by GUS.

2.1.8.2 Utilisation of funds

During the financial years 2007-12, the State utilised ₹ 7409.21 crore against the total available fund of ₹ 7519.78 crore i.e 99 *per cent* of available funds. Similarly receipt and utilisation of five selected districts are detailed below:

Table 2.1.1: Receipt and utilisation of five selected districts during 2007-12

(Rupees in crore)

Name of District	Opening balance	Receipt during 2007-12	Total available fund	Total expenditure	Total unspent balance	Percentage of utilisation
South 24 Parganas	4.19	314.26	318.45	301.05	17.40	95
Bardhaman	0	1294.19	1294.19	1256.28	37.91	97
Bankura	33.28	751.30	784.58	677.84	106.74	86
Murshidabad	16.97	586.21	603.18	595.86	7.32	99
Jalpaiguri	17.11	694.83	711.94	696.79	15.15	98
Total	71.55	3640.79	3712.34	3527.82	194.52	95

(Source: Accounts of MGNREGS of districts)

Selected districts expended ₹ 3,527.82 crore (95 *per cent*) out of total receipt of ₹ 3712.34 crore during 2007-12 leaving unspent balance of ₹ 184.52 crore. Percentage of utilisation ranged between 86 and 99 *per cent* in selected five districts.

2.1.8.3 Separate bank account

Guidelines stipulate that separate accounts in Public sector banks should be opened for keeping funds of the scheme. Monthly squaring of accounts should be introduced to reduce the risk of financial leakage.

Separate bank accounts were opened at all the three levels of district, block and GP. Joint Account of MGNREGS was operated at DPC, at all sampled blocks and all sampled GPs except in Kalchini and Nagrakata blocks and Latabari GP. But DPC, Murshidabad not only opened one account in SBI but also two accounts in private sector banks i.e. in Axis Bank and IDBI Bank on the plea of faster transfer of funds to GPs and other implementing agencies. Keeping money in non-public sector banks was not in conformity with the guidelines. Individual bank/post office accounts were opened in respect of all registered households except in eight ⁷ GPs of Murshidabad district. In absence of any bank account, these registered households remained outside the scope of providing employment under MGREGS. During beneficiary survey, five per cent beneficiaries of the sample size belonging South 24 Parganas and Murshidabad districts reported that payment was made in cash.

The State Government replied that opening of accounts in private sector banks was allowed earlier and was discontinued in between by MoRD.

⁷ Mithipur, Teghari, Kasiadanga, Sammatinagar, Sekhalipur, Debkundu, Mirzapur-I and Bhabta-I.

2.1.8.4 Administrative expenditure

MoRD specified that administrative expenditure should not exceed two *per cent* of total expenditure upto 2007 and four *per cent* from 2007-08.

Scrutiny revealed that administrative expenditure incurred by the state was well within the limit but expenditure incurred by Bardhaman district exceed prescribed limit by ₹ 17.37 lakh (0.07 *per cent* in excess) during 2009-10. Similarly, administrative expenditure incurred by Jalpaiguri district exceeded prescribed limit by ₹ 2.50 crore (0.78 *per cent* in excess) during 2010-12 and by ₹ 2.18 crore (1.69 *per cent* in excess) during 2008-11 by South 24 Parganas district.

Excess expenditure over the stipulated limit curtailed the funds meant for employment generation. The excess amount had to borne by the State Government.

2.1.8.5 Non-transfer of unutilised funds of SGRY

The Act specified that Sampurna Grameen Rozgar Yojana, an employment generation scheme would be subsumed in MGNREGS and balance funds were to be transferred to MGNREGS.

Scrutiny revealed that two blocks⁸ of South 24 Parganas, Kshetia GP (₹ 0.03 lakh) of Bardhaman and Kalchini GP (₹ 0.14 lakh) of Jalpaiguri districts did not transfer SGRY fund of ₹ 8.56 lakh to MGNREGS account.

This resulted in idling of funds to the tune of ₹ 8.56 lakh.

The State Government addressed the audit observation and instructed two blocks of South 24 Parganas to transfer remaining SGRY fund to MGNREGS accounts.

2.1.8.6 Maintenance of MGNREGS accounts

Monthly squaring of accounts and reconciliation was carried out in respect of bank accounts at all levels. Funds transferred to GPs/ IAs were treated as final expenditure except in Bardhaman and South 24 Parganas districts where these transfers were treated as advances and on receipt of MPRs, they were adjusted as final expenditure. South 24 Parganas District set aside a sum of ₹ 20 lakh from MGNREGS fund in post office since 2009-10. No reason was found on record.

The State Government replied that funds given to post office was revolving fund for the purpose of payment of wages to workers having accounts in postal set up. Reply is not tenable as no transaction has been noticed from that fund since 2009-10.

2.1.8.7 Control over data

In Murshidabad district, funds were released to various agencies like District Forest Office, Fisheries Department, Textile Department etc. There was no practice of obtaining separate UC from these implementing agencies (IA). Status of expenditure was however obtained from the IA through Monthly Progress Report (MPR). There was no record in support of existence of a system to check the actual expenditure with respect to MPRs. Various data on performance of the scheme pertaining to the

⁸ Namkhana (₹ 0.10 lakh) and Bhangar-I (₹ 8.29 lakh) blocks.

GPs as well as blocks were up loaded in GoI website at block level of Bankura district. However, such uploaded Data widely differed with the data as per MPR of the GPs and blocks and no checking of the up loaded data with the basic records either at district level or at block level was being done. Moreover various data furnished by the DPC, POs and GPs in prescribed proformas differed with the MPRs and Annual Accounts and there was no system of checking such Data at any level. As soon as funds were transferred to GPs and other IAs, Jalpaiguri districts treated the same as final expenditure during 2007-12 before actual utilisation. In Bardhaman and South 24 Parganas districts, funds given to GPs / IAs were treated as final expenditure on the basis of the expenditure reported in the Monthly Progress Report received from GPs/ IAs and expenditure shown in the audited reports of the district. Thus, districts had no mechanism to examine the data uploaded in website with the figure accounted for in the basic records.

The above observations were accepted by the State Government who reported that they had shifted to online data entry in case of 70 *per cent* GPs, which would minimise the problem in future.

2.1.9 Registration and issue of job cards

MGNREGS is open to all rural households willing to undertake unskilled manual work. The entitlement of 100 days of guaranteed employment in a year is in terms of household which can be shared within the household. Those who register and apply for work are entitled to be provided with employment. Effective implementation of the scheme depends on the arrangement of following steps for registration of households which are discussed in subsequent paras:

2.1.9.1 Registration

- Application form for registration was prescribed by the State Government. In none of the selected GPs, registration register was maintained. The State Government replied that instead one single register was maintained for registration and issue of job cards. This was found to have been maintained in a perfunctory manner. In the absence of a registration register, it was not ascertainable whether verification was completed within the prescribed limit of 15 days from the date of application and whether any eligible household had been denied registration.
- Copies of the registration were not sent to PO in Bardhaman, Murshidabad, Jalpaiguri and South 24 Parganas districts.
- Registration lists were not regularly updated to add eligible workers and delete those who had become ineligible due to death, migration, getting a government

jobs etc. in any selected 26 GPs of South 24 Parganas, six GPs of Murshidabad, five GPs of Bankura, 13 GPs of Bardhaman and four GPs of Jalpaiguri districts.

- There was no documentary evidence showing that registration list was displayed on the notice boards of sampled GPs of Jalpaiguri, Murshidabad and Bardhaman Districts and list of addition/deletion was read out in Gram Sabha or intimated to PO in nine selected GPs of Bankura and in any of selected GPs of Bardhaman and South 24 Parganas districts.

2.1.9.2 Issue of job cards

GPs should issue job card to registered households after due verification and within a fortnight of the application for registration.

In selected GPs of Bankura and Murshidabad districts, only one register was being maintained for all purposes including recording of application for registration and issue of Job cards after verification. Delay in issuing job card, if any, could not be ascertained in 15 GPs of South 24 Parganas district due to non-mention of date in the Register. In the absence of the Application register it could not be ascertained whether job cards were issued within fifteen days of application after conducting verification and whether any applicant was denied the job card.

Beneficiary Survey disclosed delay in verification and issue of Job cards for more than 15 days in nine GPs⁹ in three selected blocks of Bardhaman district. The GP replied that the delay was due to insufficient staff. 17 per cent beneficiaries of five districts reported that they did not receive job cards within the specified time.

Further, two persons had been issued two job cards each by Balia GP of Murshidabad district.

2.1.9.3 Photographs not affixed

Photograph of adult members have to be attached on the job card. Scrutiny revealed that 18 GPs¹⁰ of Bankura and Bardhaman districts did not affix the photographs on the job cards. Photographs were not affixed on most job cards in Murshidabad and South 24 Parganas district. Since photographs were not affixed in job cards, the method of identification of job card holders by the Supervisor at the worksite could not be understood. During beneficiary survey it was revealed that photographs were not found affixed on 37 per cent job cards.

In reply the State Government reported that districts conducted special drives to include photographs in job cards at the time of renewal.

⁹ Agradweep, Gazipur, Chinchuria, Churulia, Tpsi, Baghar-II, Belkash, Bondul-I and Kshetia.

¹⁰ Gopalpur, Molian, Baharamuri, Hirbandh, Moshara, Sarenga, Goalbari, Parsola, Simlapal, Bikrampur, Gargaria, Neturpur, Bikrampur, Dubrajpur, Chiltore and Mandalgram (Bankura) and Hijalgore and Kenda (Bardhaman).

2.1.9.4 Acknowledgement

Receipt of each application for registration should be acknowledged in writing in the space provided in the application form.

However, there was no system of acknowledging workers' demands for works by 44 GPs of Murshidabad and Bankura districts. However, GPs of Bardhaman, South 24 Parganas and Jalpaiguri followed the system. During beneficiary survey, 19 *per cent* beneficiaries reported that dated receipts were not provided.

The observation has been accepted by the State Government.

2.1.9.5 Updating of job cards

In Dubrajpur and Sarenga GPs of Bankura district, the names of workers who received wage of ₹ 0.05 lakh as per Muster Rolls and Bank Advice were not found in the Job Card Register as well as Employment Register. No reason was provided by the GPs for the shortcoming. Beneficiary survey disclosed that payment entries were not updated in 27 *per cent* cases and work done entries in 25 *per cent* cases.

The State Government replied that they were aware of the matter and would develop a mechanism for revamping it.

2.1.9.6 Fictitious workers

Murshidabad ZP, Beldanga-I PS, Kasiadanga, Bahutaali and Sujapur-Kumarpur GPs, paid wages twice to 19 persons for the same period (detailed in *Appendix 2.2*).

2.1.10 Employment generation and payment of wages

MGNREGS guarantees 100 days employment to every household willing to undertake unskilled manual work. Employment has to be provided within 15 days of application. Otherwise unemployment allowance is to be provided. Wages are to be disbursed within a fortnight to all eligible workers.

2.1.10.1 Provision of employment

Demand assessment was not found to have been done in any selected GP. As a consequence employment generated against assessed demand was not ascertainable to give an indication of the success of the scheme in providing livelihood to the needy. Audit could partially ascertain the demand from the MPRs and MIS reports which however do not provide a comprehensive picture. Therefore the index of job card holders who were provided job was adopted to indicate coverage of beneficiaries. On an average in West Bengal, 41 *per cent* job card holders were provided employment during 2007-12 and 1.64 *per cent* job seekers were provided 100 days employment. In selected districts 41 *per cent* job card holders were provided employment and 1.4 *per cent* job seekers were provided with 100 days employment during 2007-12 (*Appendix 2.3*).

Bardhaman district generated 8.47 crore persondays including 4.16 crore SC person days and 1.29 crore ST persondays which includes 3.45 crore (41 per cent) women person days. Average percentage of work demanded with reference to registered households in three sampled blocks ranged between 19 and 78 per cent. In 26 sampled GPs total 54.55 lakh persondays were generated including 26.21 lakh SC persondays and 5.52 lakh ST persondays and women persondays were 15.31 lakh (28 per cent). Jalpaiguri district generated 4.77 crore persondays including 2.13 crore SC persondays and 1.28 crore ST person days. The district also generated 1.98 crore women persondays which varied between 29 to 47 per cent of total persondays generated during 2007-12. In three sampled blocks, 4.71 lakh HHs demanded employment and 4.70 lakh HHs were provided with employment and generated 1.20 crore persondays including 45.08 lakh (37 per cent) SC persondays and 42.48 lakh (35 per cent) ST persondays and total 2130 HHs completed 100 days employment. Similarly, in 25 sampled GPs of the district 3.83 lakh HH demanded employment and 3.82 lakh HH were provided with employment. GPs generated 90.39 lakh persondays including 29.45 lakh (33 per cent) SC persondays, 54.19 lakh (60 per cent) ST personday and 34.18 lakh (30 per cent) woman persondays. South 24 Parganas district generated 2.09 crore persondays including 78.43 lakh SC persondays and 6.17 lakh ST persondays. The district also generated 32.41 lakh women persondays which varied between 10 to 19 per cent of total persondays. In Bankura district, GP functionaries of four GPs¹¹ stated that beneficiaries did not apply for jobs proactively, instead, as a general practice, applications were filled by job card holders when they arrived at work sites at the time of execution of works. None of the selected GPs maintained register of Application for works. In absence of the same, it could not be ascertained whether employment was provided within specified time. Selected GPs of Murshidabad district did not maintain any register to watch the receipt of applications for works and most of the applications for work in most of the GPs were unsigned and undated. There was no record showing date of receipt of these applications. Thus no system existed in those GPs to detect non-compliance of providing employment within 15 days of demand. Applications for work were not maintained properly. As a general practice, work applications and corresponding work allocation record were kept in every work file along with muster rolls, estimates etc. In most cases, demand of work, work allocation and actual employment as per muster roll were equal.

2.1.10.2 Average wage

During 2007-12, the average wage earned per household in selected districts against state average are given in the table below.

Table 2.1.2: Average wage earned per household

(in Rupees)

Year	State	Bardhaman	Bankura	Murshidabad	Jalpaiguri	South 24 Parganas
2007-08	1900	2181	2960	1094	1459	1284
2008-09	2035	2554	2382	1588	2089	1573
2009-10	4033	4941	3847	2550	5831	2620
2010-11	3315	5853	5222	2574	2343	2363
2011-12	4290	6529	6179	2611	3373	4530

Source: Records of P&RDD and districts

¹¹ Sarenga, Bikrampur, Gopalpur and Molian GPs.

It is evident from the table above that average wage earned in Murshidabad district during 2007-12, South 24 Parganas district during 2007-11, Bankura district during 2009-10, Jalpaiguri district during 2007-08 and 2010-12 was much below than the State average.

In sampled blocks average wage per year earned per household varied from ₹ 1462 to ₹ 8,904 in Bankura, ₹ 1223 to ₹ 6305 in Bardhaman, ₹ 1030 to ₹ 5434 in Jalpaiguri, ₹ 300 to ₹ 3668 in South 24 Parganas districts while average wage earned per person days ranged between ₹ 33 and ₹ 225 in Bankura, ₹ 77 and ₹ 130 in Bardhaman, ₹ 74 and ₹ 142 in Jalpaiguri, ₹ 69 and ₹ 138 in South 24 Parganas and ₹ 70 and ₹ 136 in Murshidabad districts during 2007-12 (detailed in *Appendix 2.4*).

During beneficiary survey it was noticed that knowledge about minimum wage was low in the case of 35 *per cent* beneficiaries and 50 *per cent* beneficiaries did not have any knowledge about wage calculation.

2.1.10.3 Delay in payment of wages

Guideline envisages that wages should be paid to the labours within fifteen days of employment, failing which compensation for delay should be paid to the workers. However, wages of ₹ 6.19 crore were paid by three POs and 14 GPs¹² of Bankura district with delays ranging between 16 to 1618 days as revealed from the Muster Rolls and website data. GPs reported that delay occurred due to shortage of staff and late receipt of Muster Rolls from the Supervisors. Delay in payment of wages of ₹ 123.32 crore for more than 90 days was noticed in Bardhaman district during 2011-12. In Murshidabad district, wages of ₹ 168.27 crore was paid at a delay ranging between 16 days and 90 days. In Jalpaiguri district, delay of more than 90 days in payment of wages of ₹ 184.15 crore of 2010-12 was revealed from MIS data. The DNO stated that the amount of funds demanded by GPs could not be allocated in full due to fund constraint. Reply is not tenable as there were sufficient balances for payment of wages. Delay in payment of wages of ₹1.19 crore ranging between 4 and 810 days was also noticed in selected six GPs¹³ of South 24 Parganas district during 2009-12. No compensation was paid for delayed payment of wages. Thus, delayed payment/non payment of wages and non-payment of compensation for delayed payment denied legitimate benefit to eligible beneficiaries. Further 58 *per cent* beneficiaries were not aware about getting wages within 15 days of employment and 45 *per cent* beneficiaries stated that payment was received after 15 days.

The State Government accepted the above audit observations.

¹² POs: Sarenga, Simlapal, Hirbandh; GPs: Gopalpur, Hirbandh, Molian, Sarenga, Machatora, Laxmisagar, Bikrampur, Dubrajpur, Chiltore, Parsola, Simlapal, Mosiara, Baharamuri and Mandalgram.

¹³ Sankarpur-I, Haripur, Budhakhali, Narayanpur, Fraserganj and Namkhana GPs.

2.1.10.4 Short payment and non-payment of wages

In Bardhaman district ₹ 1.10 lakh remained unpaid since May 2012 to the workers in Khetia GP due to revision of wages from January 2011. Murshidabad district failed to pay wages of ₹ 6.80 lakh since June 2010 due to non-availability of funds as it failed to upload data in the MIS. In Harua GP of the district, muster rolls were prepared for wages for ₹ 1.47 lakh for a work but payment was made only for ₹ 1.42 lakh leaving wages of ₹ 0.05 lakh unpaid without any recorded reason. Wages of ₹ 9.49 crore pertaining to 2011-12 of Jalpaiguri district was not paid as of August 2012, of which ₹ 4.19 crore pertains to three sampled blocks. The DNO stated that the amount of funds demanded by GPs could not be allocated in full due to fund constraint. Reply is not tenable as there were sufficient balances for payment of wages.

2.1.10.5 Wage slips

Wage slips were not generated or issued to the workers under MGNREGS in any of selected GP of five selected districts. Due to non-issue of Wage Slips the workers were unaware of actual wage earned until the same is credited to their account.

The State Government accepted the observation.

2.1.10.6 Unemployment allowance

Guidelines stipulate that failure to provide job to the job seekers within specified time leads to payment of unemployment allowance. This has to be borne by the State Government.

During 2007-12, unemployment allowance fell due for 110161 households in West Bengal who were not provided with any work. However a meagre sum of ₹ 83007 was paid to 218 beneficiaries only thereby depriving a substantial number of beneficiaries. In Murshidabad district, a sum of ₹ 8400 was paid as unemployment allowance but there was no record about the recipients. In Jalpaiguri and South 24 Parganas districts, 5904 and 30055 households respectively were not provided with employment during 2007-12 but unemployment allowance was not paid to those households. No further information such as extent of demand for employment, employment provided and extent of delay was available. This indicates poor record/data management and lack of monitoring. There were no cases of employment not having been provided in Bankura and Bardhaman districts. It was revealed from the beneficiary survey of beneficiaries of these districts that households were provided employment within 15 days of their application during 2007-2012.

The State Government accepted the observation and reported that Unemployment Allowance Rules have been drafted and would be notified shortly.

2.1.10.7 Custody of pass books

Pass books of beneficiaries with post office accounts were found at GP offices (Murshidabad district) instead of being kept with the individuals concerned. Payments were being by post offices on the basis of passbooks presented by GP authorities. Beneficiary survey revealed that 42 *per cent* beneficiaries had post office accounts.

2.1.11 Execution of works

2.1.11.1 Works executed vis-à-vis Annual Action Plan (AAP)

Works included in Annual Action Plan, works sanctioned during year, works completed, incomplete works in respect of selected five districts is detailed in **Appendix 2.5**. South 24 Parganas and Jalpaiguri districts failed to furnish details of work included in Annual Plan during 2007-12 and 2007-09 respectively while Murshidabad, South 24 Parganas and Jalpaiguri districts failed to furnish details of work sanctioned during 2007-12 under the scheme. In the absence of information, performance of the districts towards execution of works against annual action plan could not be ascertained. However, from the available information, work included in AAP and work completed by five selected districts is tabled below:

Table 2.1.3: Work included in AAP and work completed by five selected districts

Name of districts	Work included in AAP		Works completed		Percentage of number of works	Percentage of expenditure
	Number	Amount (₹ in crore)	Number	Amount (₹ in crore)		
Bankura	56823	1264.46	29622	387.33	52	31
Murshidabad	176400	10753.82	22256	386.60	13	4
Bardhaman	413932	9377.57	55291	646.44	13	7
Total	647155	21395.85	107169	1420.37	17	7

Source: AAP and MIS/MPR data of districts

It is evident from the above table that (i) only 17 per cent of number of works and seven per cent of expenditure estimated in AAP could be completed by selected three district and (ii) percentage of expenditure incurred towards completion of works by Bankura, Murshidabad and Bardhaman against works included in AAP during 2007-12 was only 31, 3 and 7 per cent respectively.

This indicates that the districts performed badly when compared to the target set by them and performance of the districts was also not satisfactory in case of works completion also.

2.1.11.2 Unique identity number and photographs of works

The Act envisages that a unique identity number should be given to each work to avoid duplication. Scrutiny revealed that unique identity number was not found to be allotted in any of the selected GPs in Bankura during 2007-10 while the same was not given to any of the works in Murshidabad district during 2007-12. During 2007-11, sometimes photographs of works were seen to have been taken either at the beginning or after completion of works and in other cases during execution. However, since 2011-12, a standard procedure of documenting works at every stage was being followed by most GPs.

2.1.11.3 Position of execution of works

Scrutiny revealed that selected districts could complete only 152120 works (22 per cent) incurring expenditure of ₹ 2004.87 crore (18 per cent) against target for

execution of 681124 works valuing ₹ 11133.59 crore during 2007-12. Details of target and achievement are tabled below:

Table 2.1.4: Assets created in selected districts under MGNREGS during 2007-12

(in number)

Sector	Target						Completed					
	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total works)	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total)
Water Conservation	18935	21546	7823	36587	43946	148837 (22)	3097	3861	7445	9376	5533	29312 (19)
Provision of Irrigation facility SC/ST/ BPL & IAY beneficiaries	2187	1065	3592	10500	12564	29908 (4)	617	452	1165	1455	1085	4774 (3)
Rural connectivity	21175	22826	39645	58534	66255	208435 (31)	7674	6761	11686	11513	12963	50597 (33)
Land development	6499	7394	11630	25753	35400	86676(13)	1839	1213	4912	4256	5348	17568 (12)
Other works	27908	32528	37762	50130	58940	207268 (30)	7957	9174	11726	11250	9762	49869 (33)
Total	76704	85359	120452	181504	217105	681124	21184	21461	36934	37850	34691	152120

Source: MIS/MPR of selected districts

Table 2.1.5: Assets created in selected districts under MGNREGS during 2007-12

(₹ in lakh)

Sector	Target						Completed					
	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total expenditure targeted)	2007-08	2008-09	2009-10	2010-11	2011-12	Total (percentage of total expenditure on completed works)
Water conservation	34257.41	39373.31	48055.79	58878.77	93557.61	274122.89 (25)	2752.60	3103.71	8306.39	14086.82	6680.38	34929.90 (17)
Provision of Irrigation facility SC/ST/ BPL & IAY beneficiaries	1603.20	1073.51	1739.69	7981.33	10947.25	23344.98 (2)	689.66	690.03	856.99	1044.63	641.57	3922.88 (2)
Rural connectivity	31817.07	39964.71	49682.02	87054.16	156151.94	364669.91 (33)	7807.03	8542.84	19989.78	22441.51	17796.12	76577.27 (38)
Land development	5331.56	6949.02	9194.95	26291.91	33813.89	81581.32 (7)	15629.75	1630.00	4581.64	4480.49	4363.68	30685.55 (1)
Other works	23341.54	32624.80	57135.86	98714.09	157824.49	369640.79 (33)	7200.50	7920.31	11910.70	15870.57	11469.97	54372.05 (28)
Total	96350.78	119985.35	165808.31	278920.27	452295.18	1113359.89	34079.54	21886.90	45645.50	57924.01	40951.72	200487.65

(Source: MIS/MPR of selected districts)

Sector wise expenditure and number of works executed by selected districts is detailed in **Appendix- 2.6**.

2.1.11.4 Priority of works

Focus of the scheme should be on water conservation and water harvesting needs to be given the highest priority. It was noticed in audit that water conservation and

water harvesting was given less priority (only 17 per cent of total expenditure and 19 per cent of total number of works completed) by selected districts while rural connectivity was given higher priority (38 per cent of total expenditure and 33 per cent of total number of works completed) as is evident from the following diagrams:

Diagram 1: Graphical presentation of priority of works executed (in amount)

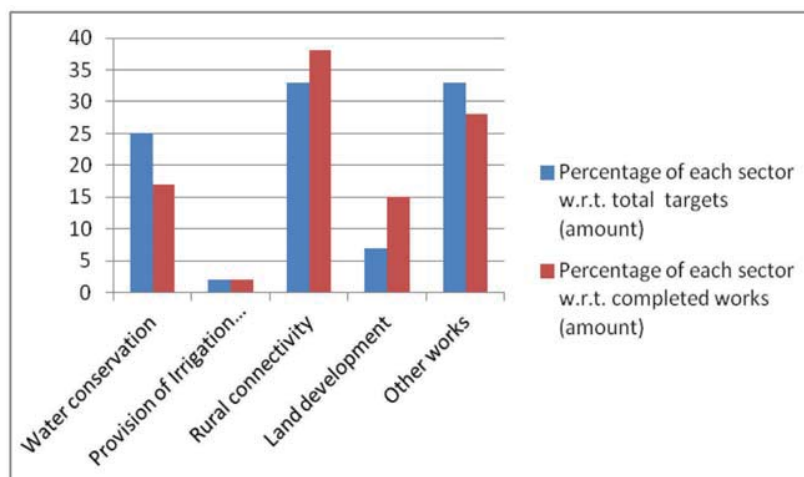
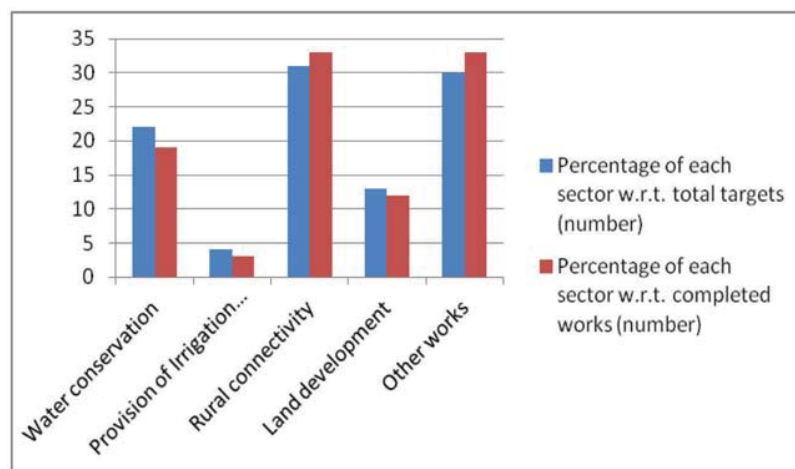


Diagram 2 : Graphical presentation of priority of works executed (in number)



Further, the State Government also did not assess the district specific needs and applicability of common guideline for implementation of MGNREGS. Thus low priority works were taken up in selected districts.

2.1.11.5 Construction of earthen roads

Operational guidelines specified that creation of durable asset was one of the main objectives to strengthen rural resource base. In Murshidabad and Bardhaman districts, earthen roads were constructed in 35 GPs¹⁴ out of 52 selected involving ₹ 6.44 crore

¹⁴ Laxmijola, Sekendra, Giria, Madda, Debkundu, Mirzapur-I, Bhabta-I, Bahutali, Nurpur, Chaitanyapur-II, Sujapur-Kumarpur, Bansabati, Mohula-I, Ahirom, Sammatinagar, Teghari, Mirzapur-II, Harua, Mithipur, Jotekamal, Kasiadanga, Mohula-II and Chaitanyapur-I (Murshidabad); Churulia, Kenda, Madantore, Parasia, Shyamla, Topsis; Kurmun-I, Saraitikar, Rayan-II, Baghar-II, Kshetia and Baghar-I GPs (Bardhaman).

during 2007-12. The expenditure on such works varied from maximum of 63 per cent to minimum of two per cent while the percentage on total works varied from maximum of 54 per cent to minimum of five *per cent* during the said period in Murshidabad district. In respect of remaining 14 GPs in Bardhaman district, information regarding construction of earthen roads was not made available in audit. Construction of earthen roads was not durable and the entire expenditure on earthen road failed to create any durable asset for long term sustainable development.

2.1.11.6 Extra expenditure

Excess expenditure of ₹ 5.77 lakh was incurred by Debkundu, Bansabati, Harua, Sujapur Kumarpur, Mohula-II, Bahutaali and Kasiadanga GPs of Murshidabad district because of excess utilization of labour when compared to the Schedule of Rates/estimates (detailed in *Appendix-2.7*). Six other GPs purchased bricks, sand, ₹ 5.37 lakh in excess of requirement (detailed in *Appendix-2.8*). Detailed consumption of the said excess bricks was not on records. There was no record of excess bricks in the Measurement Book (MB).

2.1.11.7 Payment in excess of tender rate

Sekhalipur GP of Murshaidabad District called tenders for hiring of tractor for carrying earth. The tendered rate was ₹ 110 per trip. Scrutiny revealed that the GP paid hire charges of tractor ₹ 225 per trip for 5333 trips and incurred an excess expenditure of ₹ 5.87 lakh. When pointed out, the GP did not furnish any reply.

2.1.11.8 Incomplete work

Kasiadanga GP of Murshidabad undertook construction of flood protection bunds during 2009-10 at a cost of ₹ 19.26 lakh. The work was left unexecuted since March 2010 after completion of 29 per cent of works valuing ₹ 10.50 lakh. No reason was found on record. However, the GP replied that the work could not be completed due to shortage of fund and non availability of sand. The reply is not tenable as the GP had ₹ 7.28 lakh as on 31.3.2010 and received ₹ 18.82 lakh during 2010-11 under MGNREGS.

2.1.11.9 Non-permissible works

Works executed by GPs should be based on Annual Development Plans approved by DPC and the works have to be administratively approved by Programme Officers and technically sanction has to be granted by the competent technical authority.

Execution of non-permissible works was not found in any of the selected GPs in five selected districts except in Kasiadanga and Sekhalipur GPs of Murshidabad district, where two works were executed at a cost of ₹ 12.90 lakh, for collection of bricks from a road and hire charges for tractors (heavy machinery) to carry earth for MGNREGS works even though use of heavy machinery in MGNREGS was prohibited. The GPs did not furnish any reason for such irregularity.

2.1.11.10 Wage and material ratio

The aim of MGNREGS is to provide employment and works have to be done such that the ratio of wage to material is not less than 60:40.

Fifty one¹⁵ GPs did not furnish any reasons for violation of scheme guidelines. At district level such ratio was maintained except for the year 2008-09 in Murshidabad district. Reduction in the wage component led to shortfall in generation of mandays against set targets.

The State Government accepted the observation and reported that they would try to maintain wage material ratio at the GP level from the financial year 2012-13 onwards.

2.1.11.11 Variation from estimates

Estimated cost of works varied from actual cost in Murshidabad district (16 to 63 per cent in 12 GPs and the ZP). In case of 26 works in six GPs and one block of Bankura district estimated cost varied from seven to 75 per cent and in case of 66 works in Bardhaman district it varied from 11 to 91 per cent. GPs did not furnish reasons for the variations. However, audit noticed that the reasons for lower expenditure were under engagement of unskilled and skilled labour, lower consumption of material and lower execution of works than the prepared estimates.

2.1.11.12 Measurement of works and Schedule of Rates

In response to the question on norms for measurement of work, the State Government reported that there were no specific guidelines. Reply of the state indicated that specific norms were not evolved for measurement of work under MGNREGS.

The State Government stated that it undertook comprehensive work, time and motion studies for this purpose and prepared Schedule of Rates for MGNREGS work based thereon. Relevant records, however, were not furnished to audit. In reply a detailed SOR for earthen works to be applicable from 2013-14 onwards was furnished.

Measurements were taken in respect of all works in all selected GPs. Some deficiencies were noticed during audit in recording the measurements in Murshidabad district. In case of road construction/improvement work, measurement of earth excavated from borrow pit was recorded in the MB. No mention was made in the MB whether such earth was deposited on the road and the road work was executed as per specification. In this background, it could not be vouchsafed in audit that work was executed as per specification. Moreover, in case of 're-excavation work of long canal', chainage was not indicated while recording earth excavation from borrow pit. Hence, exact location of borrow pit could not be specified.

In Bankura district technical personnel attached to GPs namely Nirman Sahayak or Skilled Technical Person recorded the measurements in MBs. In some cases Gram Rojgar Sahayaks also recorded in the measurement sheets instead of MBs.

¹⁵ *Debkundu, Mirzapur-I, Mirzapur-II, Mohula-I, Mohula-II, Madda, Sekendra, Jotekamal, Giria, Ahiran, Chaitanyapur-I, Chaitanyapur-II, Sujapur-Kumarpur, Barasimul-Dayarampur, Mithipur, Kasiadanga, Sammatinagar, Sekhalipur & Teghari (Murshidabad); Belegachhia, Dhapdhapi-II, Hardhah, Ramnagar-I, Ramnagar-II, Shankarpur-I, Shikharbali-II, Chandaneswar-I, Chandaneswar-II, Jagulgachhi, Pranganj, Shanksahar, Tarda, Budhakhali, Haripur and Mausuni (South 24 Parganas); Palsona, Saraitikar, Baghar I and BagharII (Bardhaman); Mandalgram (Bankura); Magurmari II, Gadong I, Gadong II, Latabari, Dalsinghpara, Satali, Chuapara, Jaigaon I, Jhalaltagram II, Sakoajhra I and Chamurchi (Jalpaiguri).*

2.1.11.13 Completion report

Completion report along with a photograph in respect each completed work has to be there in the works register and is to be verified by a senior officer. It serves as a tool for verification of completion of work.

Completion report as well as report of VMC/GUS was not furnished by any of the sampled GPs of Jalpaiguri, Murshidabad, South 24 Parganas, Bardhaman and Bankura districts.

The State Government replied that work completion reports were entered online in the MGNREGS portal.

2.1.11.14 Maintenance of assets

Assets created were not handed over to user groups for maintenance and no funds for maintenance of assets were provided either by Government of India (GoI) or State Government in Jalpaiguri, Murshidabad, South 24 Parganas, Bardhaman and Bankura districts.

Thus, assets created under the programme may deteriorate with the passage of time in absence of any maintenance.

2.1.11.15 MGNREGS logo

Information board with MGNREGS logo should be displayed at all worksites for maintaining transparency. Worksite boards showing commencement and completion dates and other technical details were not found in all selected work sites in 17 GPs of Jalpaiguri district and in 10 GPs of Murshidabad district. In South 24 Parganas district, worksite boards were not found in the case of 43 works during physical verification of 80 works in two blocks. In Bardhaman district, worksite boards were not found in 61 works selected for test check.

2.1.11.16 Worksite facilities

Guidelines stipulate that worksite facilities like medical aid, drinking water, shade and crèche have to be provided in all works. Although shade and drinking water were available at work sites in the selected GPs, crèches for children were not provided and arrangement of first-aid-facility was not adequate.

Beneficiary survey revealed the following:

- Twenty five *per cent* beneficiaries reported that there was no provision of shade;
- Seven *per cent* beneficiaries of Bardhaman, South 24 Parganas and Murshidabad districts reported that there was no provision of drinking water at work site;
- Seventeen *per cent* beneficiaries of Bardhaman, Jalpaiguri, South 24 Parganas and Murshidabad districts reported that there was no provision of first aid facility; and
- Forty *per cent* beneficiaries of five districts reported that there were no crèches.

2.1.12 Protection of environment, empowerment of rural women and fostering social equity

2.1.12.1 Protection of environment

MGNREGS envisages protection of environment by way of water harvesting, renovation of water bodies, draught proofing, flood control thereby protecting farm land etc. while generating employment for rural population.

Jalpaiguri DPC failed to furnish the number of works taken up during 2007-10. The district undertook 21,350 water conservation works for ₹ 66.51 crore and could complete only 2,575 works (12 per cent) expending ₹ 25.02 crore (37 per cent) during 2010-12. GPs had taken up 3494 works valued ₹ 30.91 crore and completed 725 works (21 per cent) at a cost of ₹ 9.68 crore (31 per cent). In the absence of basic records at district and GP level, monitoring, internal control and data management led to poor performance of the programme.

During joint physical verification of plantation works executed by Harua (₹ 0.11 lakh) and Mahula-II (₹ 0.43 lakh) GPs of Murshidabad district, Hirbandh (₹ 14.31 lakh), Sarenga (₹ 0.41 lakh), Laxmisagar (₹ 1.25 lakh), Bikrampur (₹ 0.04 lakh), Dubrajpur (₹ 0.20 lakh), Chiltore (₹ 0.61 lakh) GPs of Bankura district and Jagulgachi (₹ 0.38 lakh) and Tardah (₹ 2.54 lakh) GPs of South 24 Parganas district, it was revealed that not even a single plant survived at the worksite against the afforestation work ₹ 20.28 lakh. This reflected negligence in protecting plants/saplings and in turn the environment by the GPs.

The State Government accepted the observation and reported that they asked districts to ensure planned execution of plantation schemes for survival of plants.

2.1.12.2 Empowerment of women

In Murshidabad district, women were not included for execution of work in three¹⁶ Mithipur, Bhabta-I and Giria GPs. selected GPs. Women were not included in higher capacities like Supervisor (Mate) and Gram Rozgar Sahayak in 11 GPs of Murshidabad district, 19 GPs of Bardhaman district and 25 selected GPs of South 24 Parganas district. No specific study or survey was conducted to evaluate social, economic and political empowerment of women in South 24 Parganas, Bardhaman, Bankura, Murshidabad and Jalpaiguri districts. Beneficiary survey disclosed marginal improvement in expenditure pattern in case of purchase of food items, medicine etc in Bankura, Murshidabad and Bardhaman districts. Share of women employment in the scheme of the state and selected five districts is detailed in the table below:

¹⁶ Mithipur, Bhabta-I and Giria GPs.

Table 2.1.6: Share of women employment

Name of the unit	Share of women in MGNREGS employment (in percentage)				
	2007-08	2008-09	2009-10	2010-11	2011-12
West Bengal	18	27	33	34	34
Bankura	19	36	43	38	37
Bardhaman	17	35	46	45	47
South 24 Parganas	19	10	11	15	18
Murshidabad	3	11	10	13	14
Jalpaiguri	29	40	47	45	41

Source: Employment Register

From the above table, it is evident that there was wide variation in percentage of women employment and it ranged between three and 47 *per cent* during 2007-12.

2.1.12.3 Inflated number of women labour

In Frezerganj GP of South 24 Parganas district, excavation of pond was shown as executed by 15 female beneficiaries during 2011-12. The Muster Roll On suggested that two women were engaged for 76 days and wages of ₹ 9880 was paid. During discussion it was revealed that they were not employed for the entire period and were replaced by male members during execution. Even though the money was withdrawn, two women actually got wages of ₹ 6193 for 41 woman persondays. Balance was distributed to male members. Thus, an inflated number of woman persondays was shown in the MPR.

Thus, fundamental principles were violated by the GP and inflated information was communicated through MPR.

2.1.12.4 Social equity

SC/ST beneficiaries were not included in higher capacities like Supervisor (Mate) and Gram Rozgar Sahayak in 14¹⁷ GPs of Murshidabad district. SC/ST beneficiaries were not included for execution of work in Bhabta-I and Sekendra GP of the district. Representation of SC beneficiaries ranged between 32 and 44 *per cent* in South 24 Parganas, 48 and 53 *per cent* in Bardhaman, 43 and 46 *per cent* in Jalpaiguri districts during 2007-12 while representation in respect of ST beneficiaries ranged between two and five *per cent* in South 24 Parganas, 14 and 18 *per cent* in Bardhaman and 24 and 31 *per cent* in Jalpaiguri district during the same period. Average representation of SC beneficiaries was 50 *per cent* and ST beneficiaries were 18 *per cent* in Bankura district during 2007-12.

It was evident from above that though there was ample scope to improve the socio economic status of backward communities it could not be achieved.

¹⁷ Bhabta-I, Sekendra, Jotekamal, Giria, Barasimul-Dayarampur, Laxmijola, Sadikpur, Nurpur, Ahiran, Chaitanyapur-I, Mirzapur-II, Sujapur-Kumarpur, Mithipur and Teghari GPs.

2.1.13 Convergence

MGNREGS envisaged convergence of inter-sectoral programmes with MGNREGS in order to create durable and better quality assets. Such dovetailing had to be done without violating MGNREGS guidelines and would be useful in construction of better quality works requiring higher material component etc. Schemes should be contemplated in such a manner that MGNREGS provided labour component whereas material component is to be borne by the line departments.

State Government stated that although guidelines for convergence had been prepared, there was little scope to converge all programmes /schemes in operation under the Rural Development department with MGNREGS. It was stated that comprehensive perspective plan covering all schemes of Rural Development Department was not prepared for districts for convergence with MGNREGS works. It was stated that districts had been directed to take initiatives for afforestation drive along National Highways to increase the green cover and different line departments submitted schemes to the District Magistrates for approval which in turn was included in the Annual Action Plan. However, the guidelines stated to have been prepared for convergence of MGNREGS with other rural development programmes was not made available to audit. Further, in the absence of a comprehensive perspective plan, guidelines, if prepared, would serve no purpose.

Scrutiny in audit revealed that in Bankura and Murshidabad district no work was executed in convergence with other fund/schemes/programmes. Six line departments/authorities/bodies¹⁸ reported to have been engaged for convergence works in Bardhaman district. The district sub-allotted a sum of ₹ 4.51 crore to other Implementing Agencies (IAs) during 2009-12 of which ₹ 3.63 crore was utilised and the balance amount of ₹ 0.88 crore remained un-utilised as of March 2012. Year wise break up of department/ body wise sanction of works, details of works sanctioned, work-wise expenditure incurred, status of works and mandays generated during 2007-12 and details of approved works executed by IAs during 2009-11 were not on record. The works given to other IAs were not approved in Gram Sabha. In Jalpaiguri district, expenditure of ₹ 14.04 crore was reported to have been incurred by other IA towards execution of 42 works relating to social forestry, flood protection, rural connectivity, raising nursery, afforestation, draught proofing, excavation of trenches to protect life and property from wild animals (Elephant) in lieu of actual expenditure of ₹ 13.46 crore against an allotment of ₹ 15.24 crore. Present position of unspent fund was not on record. Further, work wise generation of mandays was also not reported.

Thus, actual position of convergence works taken up and executed under MGNREGS was not ascertained.

The State Government accepted the observation and replied that convergence was slow in the state. However substantial emphasis is now being given for improving convergence in the field.

¹⁸ 1. Forest – Burdwan and Durgapur; 2. CADC; 3. Sericulture; 4. Irrigation; 5. Agri-irrigation; 6. Agri-mechanical.

2.1.14 Maintenance of records

Proper maintenance of records is one of the critical success factors in the implementation of the scheme. Detailed information on number of registered households and job card issued, employment demanded, employment provided, works executed, mandays generated, assets created, etc. are required to be maintained to ensure achievement of objective set under the scheme. The following emerged in course of audit:

- Muster Roll Issue Register and Muster Roll Receipt Register were not maintained separately by all selected GPs and blocks of Bankura district. However, the district maintained one combined Muster Roll register containing both receipts and issues. Muster Roll Issue Register was not maintained by selected blocks of Jalpaiguri district.
- Job card application register was not maintained in any selected GP of Bankura, South 24 Parganas, Jalpaiguri and Murshidabad districts. Instead, a single register was maintained for recording receipt of applications for job cards and their issue. In two GPs¹⁹ of Bankura district, there was delay in issue of job cards ranging between 15 and 118 days in 19 sample cases while delay ranging 16 to 240 days occurred in 54 cases in nine GPs²⁰ of Bardhaman District.
- Employment Register was not updated in Bankura district and in eight GPs²¹ of Murshidabad district.
- POs of selected blocks of Bankura, Murshidabad, Jalpaiguri, South 24 Parganas and Bardhaman districts collected data regarding households registered, job cards issued, employment generated, material used, funds received and expenditure incurred etc, from all GPs through MPRs and uploaded them, in the website. However, there was no mechanism at district and PO level to verify the authenticity of the data received/uploaded in the website and differences were noticed between actual position at GP level and figures uploaded in the website. Therefore, the status of implementation of the scheme as reflected in the website could not be relied upon to reflect the actual ground position. Reasons for the absence of verification/monitoring mechanism leading to dissatisfactory state of affairs was not explained to audit.
- POs and GPs of Bardhaman, Jalpaiguri, Bankura and South 24 Parganas districts did not maintain Works Register. However, Scheme Register and Asset Register were maintained wherein information relating to works/projects was recorded. Works register was not maintained by four GPs²² and Asset register was not maintained by six²³ GPs of Murshidabad district. In the absence of works register, details of works could not be cross linked with entries in the assets register.

¹⁹ Hirbandh and Gopalpur GPs in Hirbandh Block.

²⁰ Agradweep, Gazipur, Baghar-II, Belkash, Bondul-I, Kshetia, Chinchuria, Churulia and Tapsi GPs.

²¹ Mithipur, Kasiadanga, Sekhalipur, Chaitanyapur II, Mohula-I, Debkundu, Ahiran and Laxmijola GPs.

²² Kasiadanga, Sekhalipur, Mohula-I and Barasimul-Dayarampur.

²³ Kasiadanga, Sekhalipur, Mohula-I, Barasimul-Dayarampur, Mohula-II and Bansabati.

- Job card was not updated promptly in Bankura, South 24 Parganas and Jalpaiguri districts.
- Sekhalipur GP of Murshidabad district could produce muster rolls only for ₹ 1.07 crore against total wage payment of ₹ 1.16 crore.
- In four²⁴ GPs and Beldanga I PS, 19 cases were found where names, amount involved etc. which appeared in bank/post office advices did not match with those shown in Muster Rolls and employment register.
- Names not found: In five GPs and in Beldanga-I PS of Murshidabad district, names of 41 workers were not found in Employment Register, though their names were found in muster rolls for wage payment (detailed in **Appendix-2.9**).
- During the verification of ongoing works (Murshidabad District), muster rolls/ attendance sheets were not found on site. Supervisors who are responsible for maintaining them at the site were not found either. During beneficiary survey, seven *per cent* beneficiaries of South 24 Parganas, Murshidabad and Bankura districts reported that MRs were not kept at site.

2.1.15 Monitoring and evaluation

The Act stipulates multilevel internal monitoring in scheme implementation. An innovative feature of the scheme is that it gives a central role to social audit as a means of public vigilance. The basic objective of social audit is to ensure public accountability. Social audit is a public assembly where all details of projects are scrutinized. Social audit ensures transparency in the process of implementation of projects, participation of all beneficiaries in decision making and accountability of the elected representatives and government functionaries.

2.1.15.1 Social Audit

Social Audit was required to be conducted at least once in six months during Gram Sabha meeting by each GP.

The State Government has not yet formed an independent organisation/ Directorate/ Society at the State level for facilitation of Social Audit. The State Government did not furnish details of Social Audit conducted during 2007-08 while it could achieve only 51 *per cent* of its target during 2008-12. Seven²⁵ selected GPs of Bankura district had stated to have conducted the Social Audits wholly or partly, while six²⁶ others did not conduct it and five²⁷ others did not furnish any reply in this respect.

²⁴ Debkundu (three cases), Mirzapur-II (two cases), Teghari-I (four cases) and Sammatinagar (seven cases) GPs.

²⁵ Baharamuri, Hirbandh, Moshiara, Parsola, Simlapal, Bikrampur and Goalbari GPs.

²⁶ Gopalpur, Molian, Sarenga, Gargaria, Laxmisagar & Dubrajpur

²⁷ Bikrampur, Neturpur, Chiltore, Mandalgram and Machatora GPs.

In Jalpaiguri district, Social Audit was not conducted during 2007-08 and only 22 *per cent* Social Audits could be conducted against total number of Social Audits to be conducted in the district during 2008-12. The percentage was only 0.65 *per cent* in selected units of South 24 Parganas district. Social Audits were not conducted during Gram Sabha meetings in any selected GPs of Murshidabad districts during the period under audit. No Social Audits were conducted at the Gram Sabha meetings of the GPs under the three sampled blocks of Bardhaman District. During survey it was revealed that 32 *per cent* beneficiaries attended gram sabhas and 9 *per cent* beneficiaries spoke in these meetings. 13 *per cent* respondents reported that Social Audit Reports were not discussed in Gram Sabha meetings. Seventy *per cent* beneficiaries did not know about Social Audit. Evidently, Social Audits were not conducted as per the guidelines.

2.1.15.2 Social Audit of accounts

Eighteen selected GPs of Murshidabad district intimated that their accounts were not presented to Social Audit for scrutiny. One GP did not furnish any response while seven²⁸ other GPs intimated that they had presented their accounts in the Social Audit for scrutiny. However, no records were found in support of their reply. Seven GPs²⁹ of Bankura district stated that their Annual Accounts were presented in Social Audit, while two³⁰ furnished no reply and other nine³¹ Laxmisagar and Machatora GPs. stated that their Annual Accounts were not presented in Social Audit. However, in no case any of the GPs substantiated their stated position by furnishing source documents.

2.1.15.3 Grievance redressal mechanism

The PO will be the Grievance Redressal Officer at the block level and the DPC at the District level. System of appeal was designed to deal with grievances at each level.

The State Government appointed a Commissioner for SEGC who was empowered to hear appeals against the decisions or actions of the DPC. But the Commissioner did not devise any system of grievance redressal or social audit and did not take any other public accountability/ transparency measures. System of grievance redressal was not fool proof as complaints received at the state level were simply forwarded to the districts for necessary action without monitoring the follow up action. Periodical evaluation/ survey were not conducted at the state level.

²⁸ Mirzapur-I, Mithipur, Sammatinagar, Sekendra, Jotekamal, Mirzapur-II and Sujapur-Kumarpur GPs.

²⁹ Baharamuri, Hirbandh, Parsola, Bikrampur(Smp), Gargaria, Neturpur and Mandalgram GPs.

³⁰ Laxmisagar and machatora GPs.

³¹ Gopalpur, Molian, Moshiara, Sarenga, Goalbari, Simlapal, Bikrampur, Dubrajpur and Chiltore GPs.

It was revealed in audits that complaint register was not maintained by three³² GPs of Bankura district while four³³ GPs did not furnish complaint register. There was no record of receipt of any oral complaints in any of the selected units and the district did not introduce online grievance redressal system. The district settled 196 complaints out of 209 complaints received during 2007-12. Complaint registers were maintained in selected blocks and GPs of Bardhaman district. However, 317 complaints were lodged in the district during 2007-12 and 283 cases were disposed of. In South 24 Parganas and Jalpaiguri districts, DPC, POs of selected blocks and selected GPs maintained required register and action for redressal was initiated promptly by POs and GPs. Both written and oral complaints were accepted at DPC and PO level. However, not a single complaint was received by any selected GP. Complaint register was not maintained in one selected block and in seven³⁴ GPs of Murshidabad district. Complaints were not lodged in any of the selected GP. Records were not available in any selected GP regarding publicity about the maintenance of a complaint register among the general public by way of notices. Evidence of existence of a functional help line for grievance redressal was not noticed in the district. Review of complaints register of the district during 2007-12 revealed that 47 complaints remained pending against 370 complaints lodged.

The State Government replied that grievances are forwarded to districts for action. Also serious issues of malpractice and issues referred by central government were monitored and reports were called for from the districts. These were reviewed during monthly meetings with DNOs.

2.1.15.4 Monitoring and evaluation

The Gram Sabha should monitor all the works including registration and issue of job cards and timely payment of wages at the village level whereas block level would verify 100 *per cent* of works and monitor the registration of households, issue of job cards, employment demanded and provided, maintenance of muster rolls, unemployment allowances paid, social audit etc. The district and state level should verify 10 and two *per cent* of works and monitor all aspects of implementation.

At the state level, a meagre 70 works were inspected against 19067 scheduled works (two *per cent* of total completed and ongoing works) during 2007-12. The number of physical verifications of works to be carried out/ done by the state, selected district and selected block during 2007-08 to 2011-12 is tabled below:

³² Gopalpur, Molian, Goalbari GPs.

³³ Bikrampur, Mondalgram, Gargaria, Neturpur GPs.

³⁴ Teghari, Sekendra, Sujapur-Kumarapur, Laxmijola, Sadikpur, Chaitanyapur-I and Chaitanyapur-II GPs.

Table 2.1.7: Number of physical verification of works

Year	State			Selected District			Selected Block		
	Due	Done	Percentage	Due	Done	Percentage	Due	Done	Percentage
2007-08	1921	0	0	2874	752	26	28224	1065	4
2008-09	2007	0	0	3442	815	24	34424	5933	17
2009-10	3671	15	0.41	5080	975	19	50793	7002	14
2010-11	4912	0	0	5290	1544	29	52899	8969	17
2011-12	6556	55	0.84	5632	2529	45	71739	7354	10
Total	19067	70	0.37	22318	6615	30	238079	30323	13

(Source: Records of State and districts)

From the above table, it is evident that percentage of inspection by state and block was far below the stipulated percentage. As a result, continuous assessment of the scheme could not be ensured. During beneficiary survey, 23 per cent beneficiaries reported that the work site was visited by some officer for supervision.

2.1.15.5 Quality Monitor

Verification and quality inspection must be taken up at different levels.

There was no record available at state level to indicate that the State Government monitored inspections at the block and district levels. Scrutiny revealed that no District Quality Monitors were identified in Jalpaiguri and South 24 Parganas districts. Documents regarding identification of Quality Monitor by Murshidabad district could not be produced to Audit. As a result, outcome of verification and quality inspection could not be ascertained.

2.1.15.6 Vigilance and Monitoring Committee (VMC)

Vigilance and Monitoring Committee (VMC) should be constituted to monitor the progress and quality of work while it is in progress.

Formation of VMC was also not evident in any of the selected GPs of Murshidabad, Bankura, Jalpaiguri, Bardhaman and South 24 Parganas districts except in five GPs in Bardhaman district and one GP did not furnish any record/reply. Since VMC were not formed, no report of VMC was enclosed while requesting for further release of funds. In absence of VMC, quality of work also could not be ensured. Besides peoples' participation in monitoring the works was not ensured.

In reply, the State Government reported that VMCs were set up at the state and district level while at village level, Gram Unnayan Samiti (GUS) usually supervised implementation of MGNREGS. During audit no record was found in any GP to substantiate supervision of works of MGNREGS by GUS.

2.1.15.7 Evaluation

West Bengal State Employment Guarantee Council did not evaluate the performance of the state in implementation of MGNREGS and its impact on individual lives. In

the absence of evaluation, effectiveness and performance of the scheme and modifications, if any, required in the scheme guidelines to ensure sustainable development of livelihood of rural people of the State could not be ascertained. During survey 49 *per cent* beneficiaries reported that MGNREGS enabled significant changes to their lifestyle.

2.1.16 Conclusion

Performance Audit of MGNREGS in five selected districts revealed that effective dissemination of information among potential beneficiaries was not possible due to non-formulation of IEC plan for the scheme. As a result, rural people remained unaware of their rights regarding their entitlements like amount of wages, unemployment allowance, compensation for delayed payment etc. Plans of the districts were prepared without careful consideration of the applicability of the common guidelines and specific requirements of the districts. Effectiveness of the scheme was not ascertained as periodical evaluation/ survey was not conducted. The scheme envisaged generation of employment through participative planning and by involving the PRIs and the village population through Gram Sabhas to identify the works to be taken up and for creation of durable assets. It was however observed that the DPP was not prepared in Jalpaiguri, South 24 Parganas and Bankura districts and approval of DPP of Bardhaman was not on record which resulted in specific needs being overlooked, selection of low priority works and non-creation of durable assets. In selected districts 39 *per cent* job card holders were provided employment and 1.29 *per cent* job seekers were provided with 100 days employment during 2007-12. Further, in absence of job application registers, actual demand for number of days of work and unemployment allowance, if due, could not be verified. Inadequate supervision and monitoring of works is evident from the non-observance of employment guarantee day for disclosure of information, non-convening of gram sabhas for social audit, taking up non-durable works like earthen roads, non-survival of plants and saplings, non-achievement of generation of women persondays, etc. Foolproof grievance redressal mechanism was not built and Social Audit, public accountability/transparency measures were not put in place. Under these circumstances, enhancement of livelihood security of rural people of the State as envisaged by the introduction of MGNREGS is not satisfactory.

2.1.17 Recommendations

- ***A good Information, Education and Communication (IEC) plan needs to be chalked out for generating awareness about 100 days employment, revision of registration list, unemployment allowance and right to information through social audit. Steps like periodic door-to-door surveys should be taken to provide adequate publicity about the programme and to encourage as many households as possible to participate in the programme.***
- ***The State Government must direct all districts to ensure preparation of Annual Plans at the Gram Panchayat level to be consolidated at the Block and District levels. All districts should be directed to prepare District Perspective Plans so as to develop long-term shelf of projects and ensure timely preparation of Annual Plans.***

- *Labour budget should be drawn in a realistic manner and in the prescribed format/proforma.*
- *The State Government should ensure that Gram Sabha should be convened for identification and recommendation of works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).*
- *Process of planning should be strengthened so as to enable the Gram Panchayats, Project Officers and District Project Co-ordinators to provide employment for 100 days to all registered households.*
- *Compensation should be paid for all delayed payments and proper steps need be taken to avoid delay in payment of wages.*
- *Steps should be taken for convergence/detailing of MGNREGS funds with other rural development programmes for creation of durable assets and extending greater benefits to MGNREGS workers.*
- *It should be ensured that all mandatory registers/forms prescribed by Government of India are maintained.*
- *Requisite level of inspections by different levels of officials should be ensured and Vigilance and Monitoring Committees should be formed for proper monitoring of works.*
- *Effective grievance redressal mechanism should be put in place.*
- *Social Audit should be conducted twice a year in specially convened Gram Sabhas by disclosure of information for ensuring accountability and transparency.*
- *Government should evaluate the impact of the scheme in the State to strengthen its implementation.*

WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE DEPARTMENT

2.2 INTEGRATED CHILD DEVELOPMENT SERVICES

Integrated Child Development Services (ICDS), a centrally sponsored flagship scheme, aims at improvement in the nutritional and health status of children and pregnant women and lactating mothers in rural, tribal and urban slum areas. The programme aims to reduce the incidence of mortality, morbidity and malnutrition through delivery of a package of services like supplementary nutrition, immunisation, health check up and non-formal pre-school education (PSE). The implementation and efficacy of the scheme for the period from 2007-12 were subjected to Performance Audit through the test check of five districts and sampled projects and Anganwadi Centres (AWs) there under. Noticeable progress was observed towards universalisation of the programme during 2007-12. There was reduction in Infant Mortality Rate from that in 2006.

However, much remains to be done as regards reduction in malnutrition among pregnant women and percentage of infants with low birth weights. The State lagged behind the achievables in case of Neonatal Mortality Rate (NMR) and Maternal Mortality Ratio (MMR). Test check disclosed many areas of concern as regards operationalising AWs, implementation of supplementary nutrition programme (SNP), availability of basic amenities in AW centres, manpower management, etc.

- The Department did not operationalise all projects and AWs sanctioned by GoI which deprived beneficiaries of better access to services. There was considerable delay in operationalisation of projects and AWs. Bifurcation of projects to strengthen supervision did not serve its purpose as the newly created projects were not provided with supervisory manpower.
- AW centres were found lacking in basic amenities, as only 25 *per cent* had own buildings, while 14 *per cent* operated in open spaces. Drinking water and toilet facilities were available in 57 and 32 *per cent* of AWs respectively.
- Forty nine (49) AWs (25 *per cent*) out of 200 test checked provided Supplementary Nutrition (SN) for stipulated 300 days. Further, quantum of per day per head food stuff had been reduced by the Department to cushion the price rise. At the same time, avoidable extra expenditure of ₹ 240.66 crore was incurred owing to non-availing of the GoI's offer of supply rice at BPL rate and non-lifting of BPL rice allotted by GoI, which indicated indifference of the Department.
- The objective of prevention of critical diseases was not addressed adequately, shortfalls being noticed in implementation of immunisation programmes (except for tuberculosis). Non-maintenance of referral cards at AW level and lack of co-ordination with functionaries of Health Department resulted in serious cases of malnutrition or illness not being properly followed up.

- Significant shortages between 53 and 69 *per cent* were noticed in key supervisory posts, resulting in almost half of the AWs either not being or being inadequately supervised. As regards number of days of field visits, actual achievement was 38 *per cent* of normative requirement in the test checked projects during 2007-12.

2.2.1 Introduction

Integrated Child Development Services (ICDS), a centrally sponsored scheme (CSS) launched in the State in October 1975, is designed to provide services to pre-school children as well as pregnant women and lactating mothers in an integrated manner to ensure proper growth and development of children in rural, tribal and urban slum areas. Main objectives of the scheme *inter alia* include:

- Improvement of nutritional and health status of children in the age group of zero to six years;
- Laying the foundation for proper psychological, physical and social development of children;
- Reduction of mortality, morbidity, malnutrition and school dropout;
- Effective co-ordination in the functioning of various agencies involved in child development programmes; and
- Enhancing capability of mothers, through proper nutrition and health education, for looking after health and nutritional needs of children.

The objectives are to be achieved through a package of services comprising supplementary nutrition, immunisation, health check up, referral services, health education and non-formal pre-school education of children of three to six years.

2.2.2 Implementation mechanism

The Women & Child Development and Social Welfare Department implements the scheme at the State level through the Director, Social Welfare, the State Co-ordinator for ICDS. At the district level, the District Magistrate is vested with the responsibility to direct and co-ordinate implementation of the scheme through the District Programme Officer (DPO). Services are delivered through a network of 575 ICDS projects, each headed by a Child Development Project Officer (CDPO), and 116390 Anganwadi Centres (AWs) sanctioned thereunder (573 ICDS projects and 112432 AWs being operational as of March 2012). The AWs, functioning in villages or urban wards, are run by trained female workers designated as Anganwadi Workers (AWWs) and Anganwadi Helpers (AWHs) engaged on payment of honorarium. Supervisors, who function under the control of CDPO have the responsibility of supervising and guiding the AWWs in planning and organising delivery of services.

2.2.3 Audit objectives

Audit objectives were to assess whether

- funds allocated/released for projects had been used economically and efficiently;
- adequate number of projects and AWs were functioning with requisite infrastructure facilities for effective delivery of services;
- various services like supplementary nutrition, immunisation, referral, pre-school non-formal education and nutrition and health education were being delivered effectively and outputs against performance indicators pointed towards achievement of scheme objectives;

- management of human resources for optimal service delivery was effective, and
- monitoring of the programme was effective.

2.2.4 Audit Criteria

Implementation of the various components of the ICDS was assessed with reference to the following criteria:

- Guidelines and instructions issued by GoI for opening of AWs.
- Norms of Supplementary Nutrition Programme (SNP) and delivery of different packages of services.
- System of monitoring instituted by the Government.
- Supreme Court directives.
- National plan of action for children.

2.2.5 Audit Coverage and Methodology

Performance of ICDS during 2007-2012 was reviewed between April and July 2012. Records of the Department, Directorate, five DPOs out of 19, 20 CDPOs out of 132¹ under the selected DPOs, 200 AWs out of 6546 operational ones under the selected 20 CDPOs were test checked (*Appendix 2.10*). Districts, CDPOs and AWs were selected through random sampling. Entry conference was held in August 2011 with the Principal Secretary of the Women & Child Development and Social Welfare Department, wherein the audit objectives, coverage and methodology were explained. Observations arising out of the performance audit were discussed with the Secretary of WCD&SW Department in December 2012; views of the Department expressed in the Exit Conference and communicated through the formal reply (December 2012) have been incorporated at the relevant places of the report.

2.2.5.1 Previous Audit Coverage

Performance Review of ICDS last appeared in para 3.3 of the Comptroller and Auditor General's Report on Government of West Bengal (Civil), 2004-05. The areas of concern identified in that report included non-operationalisation of AWs, inadequate infrastructural facilities, non-adherence to nutritional norms and deficiencies in package of services relating to health care and Pre School Education.

2.2.5.2 Acknowledgement

We acknowledge the co-operation and assistance rendered by the Pr. Secretary/ Secretary of Women & Child Development and Social Welfare Department, Director of Social Welfare, officers of the Department and the Directorate, Project Officers, CDPOs, Supervisors and AW workers of the test checked districts/ Projects/AW centres during the course of audit.

Audit Findings

2.2.6 Financial Management

2.2.6.1 Funds released and expenditure incurred

ICDS funds have two components - Supplementary Nutrition Programme (SNP) and administrative expenses. SNP expenses are shared equally between the Centre

¹ Though 63 additional CDPOs have been created, these have not been provided with separate infrastructure and manpower.

and the State, while administrative expenses were fully borne by GoI up to 2008-09 and thereafter shared between the Centre and State in the ratio 90:10. Apart from this, State Government paid additional honorarium, ex-gratia, etc. to AWWs and AWHs.

Funds received from Central and State Governments *vis-à-vis* expenditure incurred towards SNP and administration during 2007-2012 are shown in the **Appendix 2.11**. Short release of central funds in a quarter was adjusted against subsequent releases. Accordingly, as of March 2012, ₹ 58.99 crore in respect of SNP and ₹ 48.43 crore in respect of administrative cost had not been received from the Central Government. Noticeable increase in administrative expenditure during 2009-12 was attributable to operationalisation of additional AWs and increase in honoraria of AWWs and AWHs.

During 2009-12, administrative expenses constituted 34 to 41 per cent of the total ICDS expenses against the recommendation of 28 per cent

Administrative expenses accounted for 34 to 41 *per cent* of total expenditure under ICDS in the State during 2009-12 (37 *per cent* in aggregate), against the recommendation (May 2009) to restrict the same within 28 per cent. This was attributed by the Department to salary hike consequent upon Pay Commission recommendations, operationalisation of additional AWs, additional expenditure on account of honorarium etc.

2.2.6.2 Delay in operationalisation of AWs and consequent idle payment

In five projects of three test-checked districts, ₹ 2.99 crore paid to staff were unproductive as the AWs concerned did not start functioning since other staff were not recruited or other problems as tabulated below.

Table 2.2.1: Idle payment in test checked districts

District	Name of project	Amount (₹ in crore)	Remarks
Malda	Kaliachak -I	0.12	Project sanctioned in January 2006 and Project level officers and staff were posted with effect from July 2006 onwards. AW centres started functioning in October 2007 due to delay in recruitment of AWW/AWHs. Consequently, services of project level officers and staff were unutilised leading to unproductive expenditure on their pay and allowances.
South 24 Parganas	Baruipur and Patharpratima	1.55	125 AWs in Baruipur and 69 AWs in Patharpratima were not made operational leaving AWWs and AWHs idle from December 2009 to March 2012. The same was attributable by the CDPO to non-co-operation of respective Gram Panchayats.
	Sonarpur	1.02	
Jalpaiguri	Alipurduar-I	0.30	142 AWWs remained idle during September 2010 to March 2012 due to non selection of AWHs. Honoraria paid to 20 AWWs and AWHs each attached to 20 AWs was unproductive owing to non-operationalisation of AWs during January 2010 to March 2012.
Total		2.99	

Source: Records of respective CDPOs

Unproductive expenditure of ₹ 4.08 crore on salary / honorarium during 2009-12

The Department stated (December 2012) that functioning of Kaliachak I Project was delayed as the local MLA (being the Chairman of the selection committee) had delayed to convene the meeting of selection committee. The Department accepted the observation on South 24 Parganas, but intimated that the AWs have since started functioning. As regards Alipurduar I project, it was intimated that three AWs have since started functioning.

Further, in three test-checked districts, 14 drivers² were posted either in excess of requirement or vehicles were not allotted to them from April 1995 to March 2012. This resulted in payment of idle salary of ₹ 1.09 crore (Bardhaman: ₹ 69.91 lakh, Jalpaiguri: ₹ 26.71 lakh and Malda: ₹ 13.23 lakh) during 2007-12.

Thus, during 2007-12, unproductive expenditure on salary/honararium amounted to ₹ 4.08 crore.

2.2.7 Establishment of Projects and AWs and availability of infrastructure

2.2.7.1 Status of operationalisation of Anganwadi Centres

As of March 2012, out of 575 projects sanctioned in the State, 573 were operational while in test checked districts 193 were operational against 195 sanctioned. Similarly, as of March 2012, out of 116390 AWs in the State, Department could operationalise 112432 (97 per cent). These AWs were sanctioned by GoI in four phases³ for denser coverage. The status of operationalisation of the AWs in test checked districts is indicated in *Appendix 2.12 A*.

As of March 2012, the Department failed to operationalise five per cent AWs (2041⁴ out of 41950) sanctioned, in the five test-checked districts though three to seven years have elapsed since their sanction. The delay in operationalisation was mainly attributable to shortage of AWWs and AWHs indicating non-synchronisation of recruitment of staff with setting up of AWs. Test-check further disclosed the following:

- In Kharagpur-I project of Paschim Medinipur, though 220 AWs were sanctioned under the then existing projects in third phase, sanction of 120 AWs were withdrawn by GoWB and redistributed among other projects in the district. Forty nine (49) of the remaining AWs were made operational till March 2012. This deprived 2529 beneficiaries targeted to be attached to 51 sanctioned AWs of ICDS services.
- In the third phase of expansion, GoI sanctioned 1000 AWs in trafficking prone areas of 40 existing ICDS projects in eight⁵ border districts to be operationalised

² Vehicles were not allotted to nine drivers plus five drivers were posted in excess of requirements

³ Initial phase termed as the Pre-First phase, followed by three more phases. Target date for operationalisation of the first phase: June 2006, second phase: September 2007 and third phase: December 2009

⁴ 82 AWs sanctioned in pre-1st phase, 367 AWs sanctioned in 1st phase, 131 AWs sanctioned in 2nd phase and 1461 AWs sanctioned in 3rd phase.

⁵ Cooch Behar, Dakshin Dinajpur, Jalpaiguri, Malda, Murshidabad, Nadia, North 24 Parganas and Uttar Dinajpur.

within December 2009. Available records did not indicate any action taken by the Government to operationalise these AWs.

- In South 24 Parganas, based on State Government's proposal, GoI sanctioned 8001 AWs (till third phase) for 13 riverine projects at the rate of one AW for every 350 population. The Department, however, approved 5606 AWs to these projects based at the rate of 500 population per AW, out of which 604 are yet to be operationalised. Thus, the intention of providing better coverage to riverine villages was not achieved.

During Exit Conference (December 2012) Department stated that court cases created obstacle in the operationalisation of sanctioned AWs. It was stated that there was improvement since March 2012, which, however, was not supported by any factual evidence in the Department's reply (December 2012).

2.2.7.2 Bifurcation of existing projects

Bifurcation of existing projects did not result in better supervision owing to non-provision of manpower

With a view to ensure proper functioning of ICDS projects through stronger supervision and monitoring of the AWs, the State Government decided (April 2010) to set up additional projects bifurcating existing ones having more than 300 AWs each. Accordingly, 160 additional projects were sanctioned out of which 159 were set up in the State during 2011-12. Of this, 63⁶ were set up in the five test-checked districts. These 63 additional projects were not given separate manpower with the result that CDPO/ACDPOs who were entrusted with the original projects before bifurcation continued to hold charge of the new projects created after bifurcation. Thus, the objective of strengthening supervision and monitoring through bifurcation was not achieved.

The Department intimated (December 2012) that efforts were being taken to create separate infrastructure facilities and arrange for manpower.

2.2.7.3 Infrastructural facilities

According to the standards fixed by the National Institute of Public Co-operation and Child Development (NIPCCD), for efficient and smooth delivery of quality services, Anganwadis should fulfill minimum requirements. These include adequate space for services with no health hazards to children, availability of toilets and drinking water facilities, etc.

Reports of infrastructural facilities available as of March 2012 in 39869 operational AWs as available with the Directorate in respect of five test checked districts as well as in the State indicated the following:

⁶ Bardhaman-7, Jalpaiguri-15, Malda-9, Paschim Medinipur-12 and South 24 Parganas-20.

Table 2.2.2: Infrastructural facilities in AWs

Infrastructural facilities	Paschim Medinipur	Bardhaman	South 24 Parganas	Malda	Jalpaiguri	Total of test checked	State as a whole
AWs reported upon	8602	9051	9945	5509	6762	39869	111679
Own building	3002 (35)	3141(35)	1438 (14)	332 (6)	1784 (26)	9697 (24)	27656(25)
Rented house	331 (4)	573(6)	1024 (10)	1898 (34)	167 (2)	3993 (10)	16217(15)
Primary school/other government building	2336 (27)	2103 (23)	3035 (31)	170 (3)	623 (9)	8267 (21)	21646(19)
Private house	1949 (23)	2186(24)	3677(37)	2719 (49)	988 (15)	11519 (29)	30384(27)
Open space	1062 (12)	950 (10)	771 (8)	390 (7)	3200 (47)	6373 (16)	15866(14)
Drinking water facilities available	4094 (48)	6327 (70)	5446 (55)	4920 (89)	2302 (34)	23089 (58)	63471(57)
Toilet facilities available	1733 (20)	4291 (47)	2104 (21)	2385 (43)	1308(19)	11821 (30)	35993(32)

Source: Information furnished by the Directorate and respective DPOs

Figures in brackets represent percentage with respect to number of AWs reported upon

25 per cent of the AWs in the state had own buildings while 14 per cent were operating in open spaces

In the State, 25 per cent of the AWs had own building while 14 per cent were operating in open spaces. On this count, the situation in two test-checked districts was critical with 47 per cent AWs in Jalpaiguri operating in open space and only six per cent in Malda having own buildings. Likewise, drinking water and toilet facilities were also inadequate with only 57 and 32 per cent of AWs respectively having these facilities. As regards toilet facilities, Jalpaiguri, Paschim Medinipur and South 24 Parganas fared badly with only 19, 20 and 21 per cent of the AWs having toilets. As evident, in the absence of required infrastructural facilities, AWs were not in a position to render quality services to targeted beneficiaries effectively.



Dining cum classroom at Lochandas setu AW (No 192) under Mangalkote Project in Bardhaman

Test-check of 200 AWs under five DPOs revealed the following position of availability of child friendly amenities:

Table 2.2.3: Facilities in AWs

No of AWs test checked	Number of AWs (per cent) having			
	Inadequate space	Separate space for children	Indoor activity area	Outdoor playing area
200	40 (20)	138 (69)	103 (52)	91 (46)

Source: Data collected from test checked AWs

Thus, while non-availability of adequate space is the most pervasive problem faced by the AWs, almost half of the AWs test-checked run without outdoor playing area and indoor activity area, which may potentially affect the quality of services rendered by the AWs.

2.2.7.3.1 Sanitation and Drinking Water facilities

In the test checked districts, 42 and 70 per cent of AW did not have drinking water and toilet facilities respectively

In five test-checked districts 16780 (42 per cent) AWs were running without drinking water facility while number of AWs without drinking water in the State stood at 48298 (43 per cent). Number of AWs with drinking water facility was highest in Malda (89 per cent), while in Jalpaiguri, the situation was worst (34 per cent) among the test checked DPOs. Out of 200 AWs test checked, water quality was never tested in 178 (89 per cent).

Seventy (70) per cent of AWs in the test checked districts and 68 per cent in the State did not have toilet facilities, indicating indifference towards provisioning of proper sanitation facilities.

During Exit Conference (December 2012) the Department stated that efforts were on to improve the position regarding inadequacies in basic infrastructural facilities/amenities in AWs. It was mentioned that construction of AW buildings were undertaken through various schemes⁷. It was intimated that the DMs had been asked to send action plans for three years with a target to provide own buildings to all AWs within that period. Similarly, steps were stated to have been taken for provision of toilets, drinking water, etc.

2.2.8 Supplementary Nutrition Programme

2.2.8.1 Identification and coverage of beneficiaries

Noticeable improvement in coverage of SNP points to project's gradual progress towards universalisation

Supplementary Nutrition Programme (SNP) targets all children of age group of six months to six years and all pregnant women and lactating mothers. Accordingly, the target group was to be identified and a database maintained by AWWs. During 2007-12, in five test checked districts, total 152.03 lakh⁸ beneficiaries were registered, out of which 131.24 lakh⁹ were covered (86 per cent). DPO, Malda attributed shortfall in coverage of enrolled beneficiaries to non-supply of food in regular course, reluctance of children to attend AWs for non-formal pre-school education, etc.

⁷ Rural Infrastructure Development Fund, Backward Region Grant fund, Multi sector Development Programme, Member of Parliament Local area Development, Bidhayak Elaka Unnayan Prakash, Paschimanchal Unnayan Parshad etc

⁸ Bardhaman: 3742734, Jalpaiguri: 1961196, Malda: 1611731, South 24 Parganas: 4854779 and Paschim Medinipur: 3033047

⁹ Bardhaman: 3557192, Jalpaiguri: 1533279, Malda: 1345328, South 24 Parganas: 4069931 and Paschim Medinipur: 2678419

Analysis of data for the State (*Appendix 2.12B*) indicated that during 2007-12, coverage of 0-6 years children increased from 61 to 87 *per cent* while for pregnant women and lactating mothers it increased from 63 to 97 *per cent*. Such substantial improvement indicated steady progress towards universalisation.

2.2.8.2 Disruption of SNP

25 per cent of 200 test checked centres could provide SN without disruption

As per norms of GoI further emphasised by the Honourable Supreme Court's order (April 2009), each AW was required to ensure provision of supplementary nutrition to the extent of 300 days in a year (25 days in a month). Scrutiny of records of SNP in 200 test checked centres revealed that SN was provided for 300 days in a year in 49 centres (25 *per cent* of test checked AWs). In the test checked districts, the percentage of such AWs varied from five to 45 as indicated in the *Appendix 2.12C*.

Audit analysis indicated four to 21 *per cent* disruption in number of feeding days in 200 test checked AWs.

Though norm was for 25 days of feeding in a month, monthly progress reports (MPRs) accepted 21 days as the benchmark. However, analysis of MPRs for the month of March during 2007-12 as shown in the table below indicated that the percentage of AWs which provided SN for more than 21 days per month, increased from 79 *per cent* in 2007-08 to 91 *per cent* in 2011-12. The trend was largely the same in the test checked districts.

Table 2.2.4: AWs providing food for more than 21 days per month

	As of March	No. of AWs operational	No of AWs reported	Number of AWs providing SN for 21 days or more in a month (percentage*)
West Bengal	2008	88086	87745	69377 (79)
	2009	89015	88134	73740 (84)
	2010	108961	104388	88823 (85)
	2011	111556	109888	100602 (92)
	2012	112432	111060	101501 (91)
Five test checked districts	2008	31441	31370	23220(74)
	2009	31795	31671	26412(83)
	2010	38819	36931	30518(83)
	2011	39596	38732	35735(92)
	2012	39978	39265	35931 (92)

Source: Reports of WCD&SW Department

*with respect to AWs reported.

CDPOs of Malda attributed this mainly to inadequate supply of food grains. The Department stated (December 2012) that it was working on creation of buffer stock forming cluster of 10-15 AWs for uninterrupted supply of SNP.

2.2.8.3 Non-adherence to nutritional norms

Reduction in quantity of foodgrains to cushion price hike led to non-provision of food of stipulated nutritional value

The aim of SNP was to reduce and prevent malnutrition among children, pregnant women and lactating mothers by providing supplementary nutrition as per the nutritional norms fixed by GoI. The cost of food stuff was to be equally shared by the Central and the State Government. The State Government unilaterally increased its share in January and August 2008, while in March 2009, both the GoI and State enhanced their shares¹⁰. In January 2011 in the light of increase in market rates of foodgrains, the Department reduced¹¹ the quantum of food material to be able to maintain the rate per beneficiary per day. Consequently, beneficiaries were not provided with prescribed level of nutritional value.

As per Department's records as made available to audit, shortage in nutritional value for various categories of beneficiaries was between 70 and 100 calories as indicated in the table below.

Table 2.2.5 : Calorific norms for supplementary nutrition vis-v-vis actuals¹²

Category for beneficiaries	Stipulated quantity of energy to be supplemented	Actual quantity energy provided (Calories)	Shortage in terms of Calorie (percentage)
Children of 6 months to 6 years	500	400	100 (20)
Severely malnourished children	800	500	300 (38)
Pregnant women and lactating mothers	600	530	70 (12)

Source: Documents of Women and Child Development and Social Welfare Department

¹⁰

(Amount in Rupees)

Category of Beneficiaries	Up to December 2007	Rates/head/day		
		January 2008	August 2008	March 2009
		Enhanced by State Government		Enhanced by both Central and State
Children of 6 months to 6 years	2.00	2.16	2.34	4.00
Severely malnourished children	2.70	2.90	3.12	6.00
Pregnant women and including mothers	2.30	2.50	2.72	5.00

¹¹ 60 gms of rice and 25 gms of dal provided to severely malnourished children as of October 2010 were reduced to 45 gms and 20 gms respectively in January 2011 indicating a reduction of 25 per cent and 20 per cent respectively.

¹² As per information furnished to Hon'ble Supreme Court in December 2009.

During the Entry Conference, Principal Secretary of the Department stated that it was difficult to meet the requirement of calories unless fund provisions were linked to the price index. The same was reiterated in the Exit Conference as well as in the reply given (December 2012) by the Department.

Thus, non-supply of supplementary nutrition for stipulated number of days coupled with reduction in quantum of food stuff led to reduction in stipulated level of nutritional value. The purpose of bringing about improvement in the nutritional and health status of children and pregnant women was compromised to that extent. The same is vindicated by the scenario of malnutrition among the targeted groups (*Appendix 2.13*):

- As of March 2012, out of 5674883 children weighed, 1450454 (26 per cent) were below normal weight, while 102847 children (two per cent) were malnourished.
- Of 1906787 pregnant women registered during 2010-11, 569046 (30 per cent) were anaemic (Haemoglobin < 11¹³).
- Further, during the period 2007-11, birth weight of 15 to 19 per cent new born babies in the state was less than 2.5 kg. In respect of test-checked districts, percentage of such babies varied between six and 25 per cent.

In the Exit Conference the Department stated (December 2012) that it had been decided to provide double fortified (with iron and iodine) food to combat anaemia and iodine deficiency.

2.2.8.4 Non-availing of BPL rate in procurement of SNP rice

Department's failure to avail of rise at BPL rates under WBNP Scheme resulted in avoidable expenditure of ₹ 240.66 crore

Under Wheat/Rice Based Nutrition Programme (WBNP) State Governments were to receive food grains at the below poverty line (BPL) rate for SNP of ICDS scheme. The State Government did not avail of the benefit of the scheme up to 2011-12¹⁴. This indicates indifferent attitude on the part of the Department, especially in the light of curtailment in nutritional supplements given to beneficiaries on account of price hike.

During 2007-2011, the Department purchased 2.51 lakh MT of rice for SNP through its procurement agencies¹⁵ from open markets incurring avoidable excess expenditure of ₹ 240.66 crore (*Appendix 2.14*) towards price differential¹⁶ which could have been productively utilised for improving nutritional status of beneficiaries. To this extent the contention of the Department regarding difficulty in meeting the nutritional requirements due to rise in price index cannot be accepted.

During the Exit Conference (December 2012), the Department welcomed the audit finding and informed that decision had been taken to procure 70 per cent of the food-grains from Food Corporation of India (FCI) at BPL rates and the remaining

¹³ 11 to 14 per cent of maternal deaths in West Bengal during 2007-10 were due to anaemia.

¹⁴ In 2010-11, based on requirements communicated by GoWB, GoI allocated (July 2010 and October 2010) 115576 MT of rice under WBNP. The Department, however, could not lift the same due to non-finalisation of selection of carrying contractors at district level

¹⁵ West Bengal Essential Commodities Supply Corporation (WBECSC), West Bengal Consumers' Co-operative Federation Ltd (CONFED) and North Eastern Regional Agricultural Marketing Corporation Ltd. (NERAMAC)

¹⁶ Procurement cost varying from ₹ 1226/Qtl to ₹ 1920/Qtl against BPL rates of ₹ 565/Qtl

30 *per cent* would constitute high quality rice bought from the open market to ensure provision of good quality rice to children at least two days in a week.

2.2.9 Health Services and Non-formal Pre-School Education

Health check-ups, referral services and immunisation are provided through AWs in co-ordination with the Health & Family Welfare Department. This requires AWWs to work in close co-ordination with the Lady Health Visitor (LHV)/ Auxiliary Nursing Midwife (ANM)/ Accredited Social Health Activists (ASHA). This included antenatal care of expectant mothers, post natal care of newborn babies and care of children below six years of age. None of the 200 test-checked AWs maintained records of number of expectant mothers physically examined before delivery, nor the number of homes visited by ANMs/LHVs after delivery. As such, coverage of beneficiaries under this service could not be ascertained in audit.

2.2.9.1 Immunisation

Pregnant women and infants are immunised from six preventable diseases - polio, diphtheria, pertussis, tetanus, tuberculosis and measles, which are major causes of child mortality, disability, morbidity and related malnutrition. Immunisation of pregnant women against tetanus reduces maternal and neonatal mortality.

Annual Reports for the years 2007-11 provided by Health & Family Welfare Department, Government of West Bengal disclosed that four to 31 *per cent* children were not immunised against preventable diseases except tuberculosis (BCG vaccine) where targets were largely achieved. However, even in case of BCG vaccine, percentage of achievement indicated a reducing trend. Further, tetanus vaccine was not given to 15 to 22 *per cent* pregnant women as shown in **Appendix 2.15 A**.

In test checked districts, one to 47 *per cent* children (**Appendix- 2.15 B**) were not immunised against one or the other of the preventable diseases. Tetanus vaccine was not administered to 11 to 33 *per cent* of pregnant women during 2007-11.

Audit noted that in three test checked districts (Bardhaman, Jalpaiguri and South 24 Parganas) want of vaccines affected the immunisation programme. BMOsH confirmed non-availability of vaccines namely BCG, measles, DPT, OPV, Hepatitis B, etc. for different periods of time. This was evident from the Mother Child Card maintained to monitor immunisation schedule. Thus, the objective of prevention of critical diseases was not adequately fulfilled.

2.2.9.2 Referral Services

Referral cards not maintained in any of the checked AWs

Under this component of ICDS, AW workers were to identify serious cases of malnutrition or illness through home visits for referring the cases to Primary Health Centres or rural or district hospitals. Such referred cases should be recorded in the referral cards and properly followed up to ensure that required treatment was received by the beneficiaries.

None of the AWs of test checked 20 projects maintained referral cards. Neither the ICDS officials nor the functionaries of the Health & Family Welfare Department maintained records of referral cases. In the absence of relevant records, number of cases referred by AWs and follow up action taken, if any, could not be ascertained in audit. There was no co-ordination among the ICDS functionaries and field level staff of H&FW Department in the context of referral cases.

During Exit Conference (December 2012), the Department accepted the gaps in co-ordination with Health & Family Welfare Department and attributed this to lack of parity between the jurisdiction of anganwadis and ANMs and other logistic issues. It was informed that meeting was held by the Chief Secretary by officers of the Health & Family Welfare and Panchayat & Rural Development Departments to bring about convergence. It was informed that the issue of referral cards would be followed up.

2.2.9.3 Non-formal Pre-School Education

Ninety three to 100 per cent of AWs in the State provided PSE for more than 21 days during 2007-12

Pre-School Education (PSE) was to be provided to children of three to six years for 300 days a year i.e. for 25 days in a month. The information available at State level, however, indicated the number of AWs which conducted PSE for more than 21 days. Monthly Progress Reports of the Department disclosed that 93 to 100 *per cent* of the AWs¹⁷ in the State provided PSE for more than 21 days in a month during 2007-12.

In the test-checked AWs, during 2007-12, out of 44734 beneficiaries registered, 36656 (82 *per cent*) attended PSE on an average. To some extent, the shortfall may be due to the dearth of child friendly amenities in AWs.

The Department stated (December 2012) that efforts are on to restructure PSE curriculum.

2.2.9.4 Nutrition and Health Education

The objective of Nutrition and Health Education (NHE) was to make all women in the age group of 15-45 years and particularly nursing and expectant mothers aware of the crucial role of nutrition in preventing diseases and improving health status. This was to be disseminated through film/slide shows, short demonstration courses and mothers' meetings.

¹⁷ Number of AWs reporting on ICDS activities

Targets were neither fixed for film/slide shows and short demonstration courses nor were these conducted in any of the test checked projects except Budge Budge Project in South 24 Parganas, where one slide show and two short demonstrations were conducted in 2010-11.

As regards mothers' meetings, in 14¹⁸ projects out of the 20 test checked, number of mother's meetings either equalled or exceeded targets for the period. There were, however, instances of shortfall in number of mothers' meetings by 25 to 46 per cent during one to two years out of the five years audited. This indicated that though there were sporadic shortfalls in mothers' meetings, overall performance in this aspect was largely satisfactory.

Further, AWWs were to visit homes for educating the target group. Though home visits were conducted in all the test checked AWs, the performance could not be assessed in the absence of targets.

The Department stated (December 2012) that steps were being taken to educate women through films, slide shows, folk songs, dance drama etc.

2.2.10 Manpower and training

2.2.10.1 Vacancy in key posts

Shortage in supervisory posts ranged from 53 to 69 per cent

CDPO/Assistant CDPO (ACDPO) of the Project, Supervisor, AWW and AWH are key posts in ICDS. While CDPOs and Supervisors had oversight functions, AWW/AWHs being the frontline workers, provided the services. In the State, there was significant shortage in these key posts, ranging from nine to 69 per cent (vacancies in CDPO, ACDPO and Supervisor posts were of 53, 69 and 55 per cent respectively).

Table 2.2.6: Men-in Position vis-à-vis sanctioned strength as of March 2012

Name of the district	CDPO			ACDPO			Supervisor			AWW			AWH		
	SS*	MIP*	VP*	SS*	MIP*	VP*	SS*	MIP*	VP*	SS*	MIP*	VP*	SS*	MIP*	VP*
Malda	16	3	81	12	5	58	238	116	51	5573	5009	10	5573	4764	15
Bardhaman	39	25	36	16	0	100	396	164	59	9278	8816	5	9278	8283	11
Paschim Medinipur	38	11	71	21	14	33	394	149	62	9009	8369	7	9009	8045	11
Jalpaiguri	30	11	63	15	0	100	303	142	53	6984	6391	8	6984	6322	9
South 24 Parganas	31	27	13	23	14	39	464	230	50	11106	9967	10	11106	8837	20
West Bengal	575	269	53	225	70	69	5053	2268	55	116390	106333	9	116390	100561	14

Source: Information furnished by Directorate and the respective DPOs

*SS-Sanctioned Strength, MIP- Men in position and VP: Vacancy Percentage

¹⁸ Alipurduar during 2007-12, Bhatar 2009-11, Budge Budge -II 2010-12, Gosaba 2007-12, Harishchandrapur-I-2011-12, Jalpaiguri Sadar 2010-11, Jaynagar II 2010-12, Kharagpur-I 2007-09 and 2011-12, Madarihat 2007-08 & 2009-10, Mangalkote 2011-12, Matiali 2007-10, Memari-II 2011-12, Midnapur(U)-2011-12 and Rania I 2007-08.

¹⁹ Bardhaman-45, Jalpaiguri-30, Malda-25, Paschim Medinipur-42 and South 24 Parganas-51.

Substantial vacancies in supervisory posts poses a potential risk to the quality and efficacy of supervision.

Each AW requires an AWW and an AWH for proper service delivery. Against 112432 operational AWs, 106333 AWWs and 100561 AWHs were in position indicating deficiencies of 6099 AWWs and 11871 AWHs. In 20 test checked projects, 5424 AWs were being run with 5137 AWWs and 4930 AWHs. This indicated that some AWWs/AWHs were in charge of more than one AW.

Owing to shortage, CDPOs were given responsibility of more than one project which adversely affected the work of supervision, co-ordination and guidance of the Projects under his/her charge. In five test checked districts, out of 193¹⁹ projects, 83 (43 *per cent*) were being managed by entrusting additional responsibility to CDPOs or ACDPOs.

ACDPO post is intended to assist CDPO. As per norms, projects having AWs between 150 and 200 should have one ACDPO and above 200 AWs, two ACDPOs. In the State there was shortage of 155 ACDPOs (69 *per cent*) and likewise, against the norm of one Supervisor for 25 AWs, there was one Supervisor for 50 AWs. None of the test checked Projects had the required number of Supervisors with shortage ranging from 25 to 91 *per cent* (**Appendix 2.16**).

The Department stated (December 2012) that the Public Service Commission had been moved for direct recruitment of CDPOs. It was stated that the process of recruitment of Supervisors in the Left Wing Extremist prone blocks was going on.

2.2.10.2 Deployment of Supervisors

Analysis of deployment of Supervisors in 39 projects in five test checked districts showed that percentage of vacancy in 15 projects closer to the district headquarters, ranged between 0 and 42, whereas those of 24 projects at remote locations²⁰ Projects located at a distance of more than 20 KM from the district Headquarters were treated as remote. ranged between 67 and 100, establishing a clear link between location of the project and vacancy position.

The Department stated (December 2012) that efforts were being taken for equitable posting of existing Supervisors.

2.2.10.3 Training

Training and capacity building is one of the most crucial elements in the ICDS scheme, as the achievement of programme goals depends upon the effectiveness of frontline workers in improving service delivery. Accordingly two types of regular training - job (induction) training and refresher training - are imparted to AWWs, AWHs, Supervisors and CDPOs/ACDPOs through Anganwadi Training Centres (AWTC), Middle Level Training Centre (MLTC) and National Institute of Public Co-operation and Child Development (NIPCCD) AWTCs trained AWWs and AWHs,

¹⁹ Bardhaman-45, Jalpaiguri-30, Malda-25, Paschim Medinipur-42 and South 24 Parganas-51.

²⁰ Projects located at a distance of more than 20 KM from the district Headquarters were treated as remote.

MLTCs, Supervisors and NIPCCD trained CDPOs/ACDPOs through Anganwadi Training Centres (AWTC), Middle Level Training Centre (MLTC) and National Institute of Public Co-operation and Child Development (NIPCCD)²¹.

During 2007-11, against a target of imparting job training to 33600 AWWs, 29605 (88 *per cent*) were trained, while 26883 AWHs were covered under job training in 2007-08 against targeted 33000, indicating achievement of 81 *per cent*. Neither any target was fixed nor was any job training imparted for Supervisors during 2007-11 and for AWHs during 2008-11. Given the fact that 17571 AWHs were recruited during 2008-11, non-imparting of job training might affect the quality of services rendered.

As regards refresher training, except for 1722 Supervisors (55 *per cent* of 3150 targeted) trained in 2009-11, no other training was conducted during 2007-11. Target was not set for refresher training, nor such training conducted for AWWs/AWHs during 2007-11 and Supervisors during 2007-09.

The Department stated (December 2012) that lacunae in training would be addressed through setting up of new training institutes²².

2.2.11 Monitoring and evaluation

2.2.11.1 Constitution of Monitoring and Review Committees

For monitoring implementation of the ICDS programme, Project Level Monitoring Committee functions under the Chairmanship of the local Member of Legislative Assembly with Sabhapati of Panchayat Samity/ Chairman of the Municipality, Block Medical Officer/ representative of District Health Officer, DPO as members and respective CDPO being the Convenor. To further strengthen the monitoring and supervision mechanism under ICDS, GoI introduced (March 2011) a four-tier monitoring review mechanism in each State. Review and Monitoring Committees were to be constituted at the State, district, block and anganwadi centre levels and to meet at prescribed intervals. The Department issued notification for constitution of these committees in February 2012, i.e. almost a year after GoI's instructions were issued. The Department intimated (December 2012) that monitoring committees had been formed at all levels.

2.2.11.2 Visit of AWs by Supervisors and CDPOs

Supervision of CDPOs/ Supervisors through AW visits grossly inadequate

Supervisors of ICDS project play a crucial role in monitoring and evaluation of the working of the centres at grass root level. As per guidelines, one Supervisor should be posted for every 25 AWs and she was required to visit every AW attached to her each month. However, as of March 2012, 2268 Supervisors were in position to cover 112432 AWs (i.e. one supervisor for every 50 AWs) in the State. In terms of the Guidelines, at best 43 to 58 *per cent* of the AWs in the test checked districts (50 *per*

²¹ AWTCs trained AWWs and AWHs, MLTCs, Supervisors and NIPCCD trained CDPOs / ACDPOs.

²² Decision has been taken for setting up Training Centres in for districts and one training cum resource Centre at the state level. Moreover, one training centre for each district has been proposed to be set up by 2013-14.

cent in the State as a whole) could have been effectively covered by the existing Supervisors as shown in **Appendix 2.17**. It was further noticed that shortfall in actual visits by existing Supervisors vis-a-vis normative coverage ranged between eight and 42 per cent. Thus, supervision remained grossly inadequate due to dearth in the number of Supervisors coupled with shortfall in visits of the existing Supervisors.

CDPO, the project level officer was required to undertake field visits, the norms being 18 days of field visits in a month with at least 10 night halts outside headquarters. Against the requirement of 21600 days²³ during 2007-12, visits were undertaken for 8137 days (38 per cent). Percentage of supervision conducted was almost insignificant in Malda at five per cent. None of the test checked CDPOs undertook the required level of supervision and none made night halts as mandated. Thus, oversight by CDPOs was grossly inadequate.

DPO, Malda attributed the shortfall (95 per cent) in supervision to shortage of CDPOs/Supervisors.

Although the Department stated in reply (December 2012) that DPOs had been categorically advised to ensure adequate visits by the CDPOs and Supervisors, this would entail addressing the shortage of staff in the first instance.

2.2.12 Performance Indicators

National Plan of Action for Children 2005 (Plan), brought out by the Department of Women and Child Development, GoI, enumerated goals to be achieved by 2010 in respect of child and maternal health. It envisaged reduction of Neonatal Mortality Rate (NMR) to below 18 per 1000 live births, Infant Mortality Rate (IMR) to below 30 per 1000 live births, and Maternal Mortality Ratio (MMR) to below 100 per 100000 live births. It aimed to reduce incidence of low birth weight by half within 2010.

2.2.12.1 IMR, NMR and MMR

IMR, NMR and MMR of West Bengal during 2005 to 2010 are indicated below.

Table 2.2.7: Statement showing NMR, IMR and MMR in West Bengal

Year	Goal to be achieved by 2010	2005	2006	2007	2008	2009	2010
NMR	18	30	28	28	26	25	NA*
IMR	30	38	38	37	35	33	31
MMR	Less than 100	141	141	145	145	145	NA*

Source: *Health on the March – Annual Report of Health & Family Welfare Department*

* NA: Not available

²³ 18 days x 12 (months) x 5 (years) x 20 (projects)

As would be evident from the table, there was progressive reduction in IMR during 2005-10. Trend of NMR indicated a gradual shift towards a positive direction. The declining trend of IMR indicated improvement in nutritional and health status of children. However, maternal death remains a matter of concern. Overall, none of the indicators reached the achievable targets by 2010.

The Plan had set a goal of reduction of low birth weight by half by 2010. In 2006-07, out of 1294540 newborns weighed, 18 *per cent* (235640) were under-weight. In 2010-11, it marginally decreased to 17 *per cent* (215294 out of the 1294429 infants weighed).

Thus, in spite of some progress in the right direction, much remains to be done in the State to achieve the goals set by the National Action Plan for Children, 2005.

Identifying early marriage of girls, early pregnancy, non-institutional delivery etc. compounded by mal-nutrition as factors responsible for adverse IMR/MMR, the Department stated (December 2012) that intensive programme for creating awareness had been planned.

2.2.13 Improper Internal Control

2.2.13.1 Status of Statements of Expenditure (SoE)

DPOs were to send SoE to the Directorate every month based on the SoEs received from CDPOs. SoEs were not available in the directorate for 2007-09. Available records showed that during 2009-2011, SoEs were received at Directorate sporadically. Out of 228 SoEs receivable during 2011-12 from the DPOs of 19 districts, the directorate received 184 SoEs (81 *per cent*). Directorate admitted (April 2012) that SoEs were not received timely. Accordingly, the State submitted UCs to the Ministry based on the expenditure data collected from the Directorate of Treasuries. Thus, irregular submission of SoEs by DPOs diluted internal control over progress of expenditure under ICDS.

The Department accepted the observation and intimated (December 2012) that DPOs had been categorically directed to send SoEs regularly.

2.2.13.2 Quality checking and monitoring of SN

**Quality checking of
SNP food was not
conducted**

Samples of food provided at AWs were to be checked by the Food and Nutrition Board (FNB) in their quality control laboratories (QCL). Samples for this purpose were to be collected by the field units of FNB during the course of regular inspections of AWs. ICDS functionaries were required to send samples to QCLs of FNB. Such exercise was not conducted in any of the test checked projects during the entire period covered by audit.

In reply, the Department noted the observation for future guidance.

²⁴ A technical support wing under the Ministry of Women and Child Development, GoI

2.2.14 Conclusion

The Integrated Child Development Services (ICDS) Scheme was introduced as the response to the nutritional and developmental needs of children below six years, pregnant women and lactating mothers. Implementation of the Scheme in the State was marked by various shortcomings and lapses. The Department could not ensure accessibility of ICDS services to the entire targeted population as it failed to operationalise all projects and Anganwadi centres (AWs) sanctioned by GoI. Steady improvement was noticeable during 2007-12 in the coverage of targeted groups in the test checked districts under supplementary nutrition component. However, the basic aim of providing requisite nutritional value to the targeted beneficiaries remained largely unachieved as the AW centres failed to provide supplementary nutrition for minimum stipulated number of days in a month. Quantum of per day per head food stuff was reduced by the Department to cushion against price rise compromising nutritional value. The AWs lacked basic amenities, as 25 per cent had own buildings while 14 per cent were operating in open spaces.

The objective of prevention of critical diseases was not taken care of adequately; shortfalls were noticed in implementation of immunisation programmes (except for tuberculosis). In the absence of referral cards at AWs coupled with lack of co-ordination with functionaries of Health Department, follow up of serious cases of malnutrition or illness was not verifiable.

Lack of ground level supervision and inadequate monitoring over implementation of the Scheme by various levels of supervisory functionaries formed a major bottleneck in scheme implementation. Significant shortages between 53 and 69 per cent were noticed in key supervisory posts, leading to almost half of the AWs either not being or being inadequately supervised.

Most of the weaknesses pointed out have persisted for years and had been conveyed earlier through the Civil Audit Report of the Comptroller and Auditor General of India for the year ended March 2005. This indicates that more meaningful supervision of the Scheme, provision of adequate infrastructure and human resources are necessary to accomplish the objectives set.

2.2.15 Recommendations

- ***Immediate steps should be taken to operationalise all projects and Anganwadi centres sanctioned by Government of India.***
- ***Existing Anganwadi centres should be equipped with basic amenities for efficient functioning.***
- ***The Department should initiate steps for recruitment of required manpower, especially in supervisory cadres, so as to ensure better service delivery through stringent supervision.***
- ***Suitable institutionalised mechanism should be introduced to ensure meaningful co-ordination between ICDS staff and Health Department functionaries.***