

CHAPTER I: SOCIAL SECTOR

1.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2013 deals with the findings on audit of the State Government units under Social Sector.

The names of the State Government departments and the total budget allocation and expenditure of the State Government under Social Sector during the year 2012-13 are given in the table below:

Table: 1.1.1

(₹ in crore)

Name of the Departments	Total Budget Allocation	Expenditure
Education (Higher) Department	152.83	113.11
Education (School) Department	992.92	871.93
Education (Social) Department	281.04	214.28
Education (Sports and Youth Programme) Department	43.96	42.98
Food, Civil Supplies and Consumer Affairs Department	55.61	50.62
Family Welfare and Preventive Medicine	211.36	94.03
Health Department	192.28	154.06
Labour Organisation	6.30	8.74
Panchayati Raj Department	181.36	172.12
Public Works (Drinking Water and Sanitation) Department	93.24	85.93
Relief and Rehabilitation Department	27.49	27.37
Rural Development Department	169.08	105.42
Tribal Welfare (Research) Department	2.40	1.58
Tribal Welfare Department	1,512.10	980.06
TRP and PGP Department	16.88	16.98
Urban Development Department	214.69	157.17
Welfare for SC and OBC Department	805.31	436.64
Welfare of Minorities Department	11.70	8.89
Total number of Departments = 18	4,970.55	3,541.91

Source: Appropriation Accounts – 2012-13.

Besides the above, the Central Government had transferred a sizeable amount of funds directly to the Implementing agencies under the Social Sector to different agencies in the State during the year 2012-13. The major transfers (₹ 5 crore and above) to the State Implementing Agencies for implementation of flagship programmes of the Central Government are detailed below:

Table: 1.1.2
Funds transferred to State Implementing Agencies during 2012-13
(₹ 5 crore and above)

(₹ in crore)

Name of the Department	Name of the Scheme/ Programme	Implementing Agency	Amount of funds transferred during the year
Education (School)	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	120.10
	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	RMSA, Rajya Mission	70.18
Health	National Rural Health Mission (NRHM) Centrally Sponsored	State Health and Family Welfare Society, Tripura	42.05
Public Works (Drinking Water and Sanitation)	National Rural Drinking Water Programme	SWSM, Tripura	100.59
Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme	State Employment Guarantee Fund, Tripura	768.90
	Rural Housing – IAY	DRDAs	61.86
	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Tripura Rural Roads Development Agency, Tripura	338.59
Total:			1,502.27

Source: ‘Central Plan Scheme Monitoring System’ portal in Controller General of Accounts’ website

1.2 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

The audits were conducted during 2012-13 involving test-check of an expenditure of ₹ 1,763.40 crore (including expenditure pertaining to previous years audited during the year) of the State Government under Social Sector. This Sector contains one paragraph on ‘Implementation of Information and Communication Technology (ICT) in Schools’ of the Education (School) Department and two Compliance Audit Paragraphs.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the heads of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of those Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for being laid in the State Legislature.

The major observations detected in audit during the year 2012-13 are as detailed in the succeeding paragraphs:

EDUCATION (SCHOOL) DEPARTMENT

1.3 Implementation of Information and Communication Technology in Schools

1.3.1 Introduction

In December 2004 the Government of India (GOI), Ministry of Human Resource Development (MHRD) launched a scheme “Information and Communication Technology (ICT) in Schools” to provide opportunities to secondary stage students to build their capacity on ICT skills and make them learn through computer aided learning process.

The objectives of the scheme, *inter alia*, included:

- Establishment of an enabling environment to promote the usage of ICT especially in higher secondary and secondary Government schools in rural areas. Critical factors of such an enabling environment include widespread availability of access devices, connectivity to the Internet and promotion of ICT literacy.
- Ensuring the availability of quality content on-line and through access devices both in the private sector and by State Institutes of Education Technology.
- Enrichment of existing curriculum and pedagogy by employing ICT tools for teaching and learning.
- Enabling the students to acquire skills needed for the digital world for higher studies and gainful employment.
- Promoting the use of ICT tools in distance education including the employment of audio-visual medium and satellite-based devices.

Based on the computer education plan sent (November 2006) by the State Government, MHRD approved (March 2007) 200 schools under the scheme during 2006-07 which was revised (November 2007) to 400 schools to be covered during 2007-12. MHRD further approved coverage of another 282 schools in November 2010.

The State Government implemented the scheme in 400 high and higher secondary schools for providing computer aided learning¹ (CAL) to the students of classes VI to VIII and computer education to the students of classes IX to XII under Build, Own, Operate and Transfer (BOOT) model by engaging private agencies through open tender who would also be responsible for supply, installation, commissioning and maintenance of the computer hardware², software³ and connected accessories including furniture in computer rooms. The State Council of Educational Research and Training (SCERT) under Education (School) Department was the nodal agency to implement and monitor the scheme.

¹ Imparting education with the help of multimedia based education software covering the hard spots of four subjects (English, Science, Mathematics and Social Science) identified by the SCERT.

² Ten computers, ten UPS, one printer, etc.

³ Operating and application software, multimedia based educational software for CAL, etc.

A study on the implementation of the scheme was conducted (July/August 2012 and June/August 2013) by examining the records in the office of the Director, SCERT and physical verification/survey in fifty schools in two districts⁴ selected by simple random method for the period 2007-08 to 2012-13 and the findings of audit are discussed in the succeeding paragraphs.

1.3.1.1 Deficiencies in planning leading to delay in implementation

MHRD had approved (November 2007) the implementation of the scheme in 400 schools under BOOT model for the period 2007-12 whereas the Department spread out the implementation in different phases by engaging private agencies through open tender from December 2007 to August 2012, thereby extending the period up to March 2018 as tabulated below:

Table 1.3.1: Engagement of private agencies and coverage of schools in different phases

Phase	Month/year	No. of schools covered	Phase-wise total no. of schools	No. of agencies/rate per school (₹ in lakh)	Validity of agreement
1 st phase	December 2007	150	150	Four/ 8.50	March 2013
2 nd phase	September 2009	160	200	Three/8.04	March 2015
	November 2009	13			
	December 2009	27			
3 rd phase	May 2012	25	50	One/ 8.04	March 2018
	August 2012	25			

Thus, there had been inordinate delay in implementation of the scheme, *i.e.*, two years delay in respect of 200 schools and five years delay in respect of 50 schools, leading to non- achievement of the target set for the scheme period of 2007-12.

It was further noticed that the Department had not started (August 2013) implementation of the scheme in 282 schools approved in November 2010 for the period 2010-15 though the GOI released the 1st instalment of central share of ₹ 4.96 crore to the State Government as early as March 2011.

The Department also did not take adequate steps to provide required facilities like internet, scanner, web camera, modem to the students as envisaged in the scheme guidelines indicating planning failure as detailed in **paragraph 1.3.1.3**.

The Department stated (August 2013) that the delay in implementation of scheme period 2007-12 was due to the selection of agencies by open tender in two phases but did not spell out the actual reasons for delay and implementation in phased manner spreading over five years.

1.3.1.2 Financial Management

As per the financing pattern under the scheme, the project cost (₹ 6.70 lakh per school) and the recurring cost (₹ 1.34 lakh per school per annum) was to be shared on 90:10 basis between the GOI and the State Government. The project cost of

⁴ West Tripura and Dhalai

₹ 24.12 crore was to be released by the GOI in instalments - ₹ 8.12 crore @ ₹ 2.03 lakh per school during 2007-08 and ₹ 4 crore every year for four years during 2008-12 @ ₹ 1 lakh per school. GOI released ₹ 22.23 crore as project cost and ₹ 5.01 crore as recurring cost till March 2013.

Audit observed the following deficiencies in the financial management of the scheme:

- The Department failed to implement the schemes in time (150 schools in December 2007, 200 school in September –December 2009 and 50 schools in May-August 2012 against the target of 400 schools by March 2012). Therefore, the GOI did not release its share of project cost during the years 2008-09 and 2009-10 (₹ 8 crore) which was partly (₹ 4.50 crore) released in 2010-11 and balance (₹ 3.50 crore) in 2011-12.
- As per the scheme guidelines, the GOI fund commitment was up to the year 2011-12 only, whereas due to delay on the part of the Department, the funding had got delayed beyond the commitment period and ₹ 1.89 crore was still due from the GOI on account of project cost.
- The Department claimed recurring grant of ₹ 7.84 crore from GoI for the period 2008-09 to 2010-11 only in August 2011 of which ₹ 3.63 crore was accepted by GOI. No reasons for short acceptance of the claim by the GOI were found on records. The Department also did not pursue the matter with the GOI thereby depriving the State of a substantial amount of ₹ 4.21 crore under the scheme.

On this being pointed out by audit, the Department admitted (August 2013) the delay in submitting claims for recurring grant stating that initially the SCERT was not aware about recurring grant. They further agreed that communication would be made with the MHRD for the balance amount of ₹ 4.21 crore.

- GOI had provided/committed financial assistance of ₹ 53.60 crore under the scheme for 400 schools at the rate of ₹ 13.40 lakh per school on account of capital and recurring expenditure for five years whereas the Department placed the work orders with private agencies at ₹ 8.50 lakh per school for 150 schools and ₹ 8.04 lakh for 250 schools resulting into likely savings of ₹ 20.75 crore⁵. This aspect was neither intimated to the MHRD nor was its impact/utilisation assessed by the Department.

The Department stated (August 2013) that the State Government had decided to enhance the monthly remuneration of the computer faculties engaged by the agencies by ₹ 2000 per faculty per month with effect from 1 April 2012 and this would consequently exhaust the savings before the end of the scheme in 2018. But the fact

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GOI assistance		=₹ 53.60 crore
Less actual/committed expenditure		
i) 150×₹ 8.50 lakh	=₹ 12.75 crore	
ii) 250×₹ 8.04 lakh	=₹ 20.10 crore	=₹ 32.85 crore
Savings		=₹ 20.75 crore

remained that the huge savings would be exhausted only to the extent of ₹ 4.80 crore⁶ by enhancement of remuneration of the faculties. Moreover, the Department did not spell out the reasons for not providing the facilities like scanner, web camera, modem in 1st phase as envisaged in the scheme guidelines.

The Director, SCERT further stated (October 2013) that the Department would take initiative to assess impact of likely savings and after assessment this aspect would be intimated to the MHRD.

- The 1st instalment of GOI share of ₹ 4.96 crore against 282 schools approved in November 2010 received in March 2011 was lying idle for over two years (July 2013) as the Department had not started implementation of the scheme in those schools (July 2013). Despite request made (July 2013) by Audit, the Director, SCERT did not furnish the reasons for non-implementation of the scheme in 282 schools.

1.3.1.3 Availability of the required equipment and facilities

The Department entered into agreements with the private agencies to provide computer hardware consisting of 10 computers, 10 UPSs, one printer and necessary furniture & fixtures for each school. As per the scheme guidelines, the computer system was required to be inclusive of facilities like scanner, web camera, modem, etc. It was, however, observed that these facilities were not included in the scope of private agencies except the inclusion of modems for 250 schools of the second and the third phase.

Further, though the agreements with the private agencies provided for the topics on internet basics, browsing on the internet, creating e-mail account etc, the Department did not take the required action to provide internet connections as discussed below:

- The Project Management and Evaluation Group of the MHRD repeatedly informed (November 2007, November 2008 and November 2010) the State Government that the Ministry of Telecommunication had assured to provide broadband connections on priority to all high schools and also instructed the State to take up the matter with the Department of Telecom (DoT) and BSNL units located in the State. The State Government did not take up the issue of providing broadband connectivity with the DoT and the local BSNL authority. The Director, SCERT informed (January 2013) the MHRD that the internet connection was not provided in the 400 schools and asked the private agencies to provide internet connection through BSNL.
- The terms and conditions of bid documents in 2nd phase of implementation in 200 schools, *inter alia*, provided that the bidder must arrange a telephone

⁶ 150 schools from April 2012 to March 2013=150 x2x12x₹ 2000=₹ 0.72 crore
200 schools from April 2012 to March 2015=200 x2x36x₹ 2000=₹ 2.88 crore
50 schools from April 2013 to March 2018=50 x2x60x₹ 2000=₹ 1.20 crore
Total=₹ 4.80 crore

connection with internet connection on all the machines by using suitable software and 100 hours internet connection per annum for five years must be obtained for exclusive use of the students. They were also required to maintain a log book regarding the time of usage by the students. But, the above terms and conditions of bid documents were not incorporated in the agreements (September-December 2009) meant for 200 schools. However, on this being pointed out in audit (July 2012) the said provision had been incorporated in the agreements of 25 schools (August 2012) out of 50 schools where the scheme was being implemented in the 3rd phase.

Thus, the Department did not take up the issue of internet connectivity in all seriousness and vested the responsibility solely with the implementing agencies in disregard to the instructions of the MHRD. Besides, the Department also extended undue benefits to the agencies by not incorporating all the provision contained in the bid documents into the agreements. As the component-wise (both in respect of cost of equipment to be supplied and services to be rendered by the agencies) break-up of rate was not mentioned in the agreements, the SCERT had no scope to recover any proportionate amount from the agencies for not providing the internet connectivity to the schools.

The Department stated (August 2013) that the issue of providing internet connectivity would be taken up with the DoT and BSNL authorities. The fact, however, remained that implementation of the scheme in 150 schools had already been completed without providing internet facilities to the students.

Audit further observed following deficiencies in the procurement/utilisation of equipment/facilities:

➤ ***Testing of the equipment supplied by the agencies not done***

As per provision of the agreements, all the items of equipment were to be tested by the Electronic Testing and Development Centre (ETDC) under the Ministry of Communication and Information Technology, Government of India.

Audit observed that the Director, SCERT requested ETDC to test the equipment only in August 2012 *i.e.* at the end of the agreement period for 150 schools which was also not carried out till August 2013. The agreement did not provide any restriction on payments pending required testing of the equipment.

The Department stated (August 2013) that the ETDC would be again requested to start the testing work.

➤ ***Maintenance of the hardware during the agreement period***

As per the agreements, the agencies were required to maintain the hardware in working condition and for this purpose the downtime of the computers and other accessories were to be recorded in the log book. The logbooks were to be submitted to the Heads of the institution at the end of every week for countersignature.

Audit observed that log books were not properly maintained and countersigned by the Heads of the institution. During physical verification by Audit, 90 computer systems of 17 schools were found non-functional. On this being pointed out, the Headmasters (HMs) informed that the systems were non-functional for different spells between April 2011 and March 2013 (**Appendix 1.1**).

The Department stated (August 2013) that the HMs would be instructed to maintain and countersign the logbooks and to keep records properly.

➤ ***Inadmissible payments on false certificates and non-levy of liquidated damage***

As per provision of the agreements, 10 *per cent* of the contract value was to be paid to the agencies within 30 days after the signing of the agreement and another 15 *per cent* on completion of installation and commissioning of equipment in the schools. The balance amount was to be paid in ten instalments @ 7.5 *per cent* of contract value for each school on receipt of six- monthly certificate of satisfactory performance from the school Headmasters.

As stated in the preceding paragraph, operational data regarding downtime of the computer accessories were not properly recorded by the agencies as prescribed in the agreement. But the HMs kept on issuing satisfactory performance reports without any mention of downtime of computers and payment was released on the basis of those certificates despite non-functioning of the computers. This resulted in inadmissible payment of ₹ 19.85 lakh to the agencies (**Appendix 1.1**).

On the other hand, the HMs of six test-checked schools intimated the SCERT about non-functioning of 21 computers in different spells but the SCERT did not levy the liquidated damages which was to be levied @ ₹ 400 per computer per week on the defaulting agencies.

The Department stated (August 2013) that the HMs would be instructed to take necessary measures about the observations raised by Audit and necessary deductions would be made at the time of release of final payments to the agencies.

1.3.1.4 Utilisation of ICT for school students

As per the agreement, the faculties appointed by the agencies were responsible for providing computer education to the school students from Class IX to XII as per the prescribed syllabus.

Audit survey however, revealed (July-August 2013) that the computer faculties did not cover the prescribed syllabus and confined only to computer basics *viz.* MS-Word and Excel thereby depriving the students from necessary computer education as envisaged in the scheme.

Further as stated in **paragraph 1.3.1.3**, no provision was made for internet connections in the schools and as such, lack of internet facility resulted in non-achievement of the main objective of providing online content, widespread availability of access devices and internet connectivity to the students as envisaged in the scheme guidelines.

The Department stated (August 2013) that the school authorities would be instructed to cover the entire computer syllabus as provided in the agreements.

1.3.1.5 Assessment of the students

The scope of the rate contract given in the bid documents, *inter alia*, provided for testing and certification in computer education for the students at the end of every academic year from an independent agency approved by the State Government.

But, it was noticed that the above terms and conditions of the bid documents were not incorporated in the agreements executed with the agencies.

In the absence of such clause in the agreements, the impact of computer education and the level of learning/skills acquired by the students which was one of the stated objectives of the scheme remained un-assessed.

On this being pointed out by Audit in July 2012, the Director, SCERT stated (August 2012) that the above conditions would be included by suitable modifications of the existing agreements. But no step was taken by the SCERT in this regard till July 2013.

The Department stated (August 2013) that the agencies would be requested to assess the students.

1.3.1.6 Utilisation of ICT for school teachers

As per the agreement the agencies were to provide five days' training to five subject teachers including HMs in each school for use of Multimedia Based Educational Software and basic computer education.

It was noticed in audit that the Director, SCERT neither arranged any training to the teachers nor had any information/ records relating to teachers' training provided by the agencies.

During physical verification by Audit, HMs of 11 out of 50 test-checked schools informed (July-August 2012 and July-August 2013) that teachers of those schools were given training by the agencies but no records showing details of nomination, curriculum of the training, training module etc. could be provided to Audit.

Thus, teachers in the schools were untrained in the usage of ICT tools in teaching the students and the schools remained solely dependent on the computer faculties of the agencies having serious implication as discussed in **paragraph 1.3.1.7** below.

Further, the agreement also provided that the computer faculties would assist the subject teachers in imparting computer aided learning (CAL) to the students of classes VI to VIII with the help of multimedia based education software.

A survey conducted (July-August 2013) by Audit among the students in the presence of HMs revealed that the CAL was provided only by the computer faculties without

any involvement of subject teachers (except in five schools⁷, where neither the subject teachers nor the computer faculties provided CAL to the students).

The fact of non-involvement of subject teachers was confirmed by the students and the headmasters. Thus, the subject teachers could not be equipped with the required knowledge for taking up computer teaching in the future.

1.3.1.7 Discontinuance of ICT education after agreement period

As per the scheme guidelines, the computer education in the selected schools was to be taken over by the trained teachers at the end of the project. The Department also reported (January 2013) to MHRD that the trained teachers could take over the computer lab at the end of the project period.

It was however, noticed in audit (July 2013) that the computer education in 150 schools covered in the first phase had been discontinued after expiry of the validity of the agreement with the agencies on 31 March 2013. The Department had not taken any steps to continue the computer education in the schools and thus, the capital investment on computer hardware and infrastructure remained un-utilised besides deprivation of envisaged benefits to the targeted students. Moreover, the GOI was wrongly informed about the continuation of ICT education at the end of the project.

The Director, SCERT also admitted (July 2013) the fact stating that the Department had acute shortage of computer trained teachers and the computer education had also not been included in the curriculum of the schools. As such, the Department was not in a position to continue the scheme or any other computer education programme. This was the most serious lapse in the entire process of implementation of the scheme which in effect had nullified whatever little achievements were made under the scheme and the very purpose of the scheme had been defeated.

The Department stated (August 2013) that it would take necessary steps so that the trained teachers would take over the charge of computer lab for imparting computer education but did not specify the time frame and any concrete plan in this regard. The Director, SCERT further confirmed (October 2013) that the Department had not formulated any policy/programme/syllabus to restart computer education programme. Thus, due to non-inclusion of computer education in the curriculum and absence of syllabus of the computer education the issue of imparting computer education to the students of secondary and higher secondary stages by trained teachers had remained uncertain in the schools. Consequently, the commitment made to the GOI regarding taking over of computer lab at the end of project period remained un-fulfilled and also the main objective of the scheme *i.e.* the promotion of ICT literacy among the students of secondary and higher secondary Government schools remained unachieved.

⁷ Arabinda Vidyamandir High School, Jampuijala Girls' High School, Kulai Colony High School, North Kamrangatali H.S. School, Poangbari High School.

1.3.1.8 Monitoring and supervision

As per instructions of the Principal Secretary (School Education), the Director, SCERT constituted (March 2012) a State Level Monitoring Committee (SLMC) for effective monitoring and supervision of the implementation of the scheme.

It was noticed in audit that the SLMC was constituted as late as March 2012, *i.e.*, when the 5-year scheme period of 2007-12 almost came to an end. Even after that, the Committee was non-functional and had held no meeting/visit to monitor the implementation of the scheme in the schools till July 2013.

The Department stated (August 2013) that the SLMC would be made functional.

Audit observed other irregularities/deficiencies in monitoring as under:

➤ *Quarterly Progress Reports not sent to MHRD*

Guidelines of the scheme provided for submission of quarterly progress reports (QPRs) by the State Government to the MHRD. It was noticed in audit that the progress reports were sent to the MHRD only on five occasions since 2007-08 in November 2009, February 2010, September 2010, October 2011 and January 2013.

The Department stated (August 2013) that the QPRs would henceforth be sent to the MHRD on regular basis.

➤ *Non-compliance of Departmental instructions*

The Principal Secretary (School Education) to the Government of Tripura instructed (November 2011) the officers posted in the Directorate of School Education to inspect the schools while they were on official tour in the field and also to get the schools inspected by the four inspection teams constituted with the senior officers of the Department. He further directed the DSE to evaluate the performance on the basis of reports submitted by the officers of the Directorate and the visiting inspection teams constituted in this regard. The copies of the inspection reports should also be forwarded to the Director, SCERT.

The DSE did not furnish the inspection reports though called for (June 2013) and the Director, SCERT informed (July 2013) that no inspection report had been received from the DSE.

1.3.1.9 Evaluation of the scheme

The guidelines of the scheme provided that the Department would explore the possibility of getting the scheme evaluated through an independent agency. While sanctioning computer education plan for 400 schools, the MHRD directed that the programme was required to be consolidated and monitored through independent agencies like Indian Institutes of Information Technology, Indian Institutes of Technology, Indian Institutes of Management and Engineering Colleges etc.

Audit observed that on the request of the SCERT (May 2010 and January 2011), the National Institute of Technology, Agartala, conducted an evaluation study and submitted (February 2012) the evaluation report for only 37 schools (11 *per cent* of

350 schools) wherein shortcomings like deficiency in teacher training, non-supply of modem, non-working of computers and other accessories were reported.

It was noticed in audit that the Department did not take any follow up action on the above issues till July 2013.

The Department stated (August 2013) that the evaluation reports submitted by the NIT would be examined and effective corrective action would be taken thereon.

1.3.1.10 Conclusion

The ICT scheme implemented at the cost of ₹ 21.90 crore (till March 2013) was plagued by inordinate delay leading to non-achievement of targets, non-fulfilment of objectives, inadequate utilisation of ICT for school teachers, lack of monitoring, non-follow up action on the report of NIT and above all failure to ensure capacity building by arranging all-important training for the school teachers and as a result, the Department had failed to continue the computer education programme after the agreement period. Thus, the achievement of objectives of computer education to students and training to teachers using information and computer technology did not yield the results as envisaged in the scheme.

1.3.1.11 Recommendations

The Government may consider implementation of the following recommendations:

- formulate a clearly defined action plan for computer training to teachers and inclusion of computer education in the syllabus to ensure continuation of the computer education in all the schools in the future;
- An effective system may be devised for evaluation of the computer skills acquired by the students; and
- strengthen the monitoring mechanism through the State Level Committee as well as field inspections by the departmental officers.

RURAL DEVELOPMENT DEPARTMENT

1.4 Wasteful expenditure

Failure in planning by the Department led to non-completion of nine staff quarters in Mungiakami RD Block even after five years from the scheduled date of completion and the expenditure of ₹ 61.69 lakh incurred on them had become wasteful. Moreover, further deterioration of the materials due to prolonged suspension of work would require additional cost for completing the work.

Under the State Plan for major works in 2008-09, the Rural Development Department placed (July 2008) ₹ 30 lakh with the District Magistrate & Collector, West Tripura for construction of nine⁸ staff quarters during 2008-09 under Mungiakami RD Block against the tentative requirement (May 2008) of funds of ₹ 79 lakh. The District Magistrate & Collector in turn placed (August 2008) the amount with the Block Development Officer (BDO), Mungiakami RD Block. Subsequently, the Department placed ₹ 35 lakh⁹ under State Plan for maintenance and minor works during 2009-10.

Scrutiny (March 2013) of records of the BDO revealed that the works were taken up departmentally through three implementing officers (IOs)¹⁰. As per the work order issued (September 2008) to the IOs the revised estimated cost of nine staff quarters was ₹ 93.22 lakh¹¹ and the works were to be completed within 90 days *i.e.* by December 2008. No Measurement Book (MB) relating to the works was maintained and as such the actual date(s) of commencement of the works and their chronological progress were not available. However, it was seen that out of advance of ₹ 63.01 lakh given to the IOs during August 2008 to March 2010, ₹ 61.69 lakh¹² was spent on the works upto March 2010. But none of the works was completed even after a lapse of more than five years from the scheduled date of completion and all the works remained suspended midway¹³ for want of funds.

Scrutiny further revealed that due to slow progress of the works, the estimated cost of the quarters was being revised from time to time from ₹ 93.22 lakh in August 2008 to ₹ 1.10 crore in August 2011 as detailed below:

⁸ Four Type-II (one double storied); four Type III (one double storied) and one Type IV (one single storied)

⁹ ₹ 30 lakh in February 2010 and ₹ 5 lakh in March 2010.

¹⁰ Two Junior Engineers (JEs) and one Village Secretary (VS)

¹¹ Type-II: ₹ 26.27 lakh; Type III: ₹ 56.01 lakh and Type IV: ₹ 10.94 lakh

¹² Type II: ₹ 13.74 lakh; Type III: ₹ 37.43 lakh and Type IV: ₹ 10.52 lakh

¹³ Type II: after casting of first floor and raising brick wall upto window level; Type III: after completion of roof casting of 2nd floor; and Type IV: leaving the finishing works, such as fitting & fixing of doors and windows, electrification, water connection, toilet, etc.

Table 1.4.1

(₹ in lakh)

Estimated cost	Type II	Type III	Type IV	Total
Estimated cost (August 2008)	26.27	56.01	10.94	93.22
Revised Estimated cost in February 2009	26.27	60.06	10.94	97.27
Revised Estimated cost in June 2009	27.04	60.06	10.94	98.04
Revised Estimated cost in January 2011	27.04	60.06	16.11	103.21
Revised Estimated cost in August 2011	27.04	66.40	16.11	109.55

The BDO requested (November 2011) the DM & Collector, West Tripura for placing funds of ₹ 44.56 lakh to complete the works but no funds were placed till September 2013.

During a joint inspection (September 2013) of the construction site, it was noticed that miscreants had cut down and taken off the iron rods from Type II and Type III quarters and some portions of the buildings were in dilapidated condition and bushes had grown up inside the buildings.

Thus, failure in planning by the Department led to non-completion of nine staff quarters even after five years from the scheduled date of completion and the expenditure of ₹ 61.69 lakh incurred on them had become wasteful. Moreover, further deterioration of the materials due to prolonged suspension of work would require additional cost for completing the work.

The matter was reported to the Government in October 2013; reply had not been received (January 2014).

1.5 Doubtful execution of works

The actual procurement and plantations of saplings at a cost of ₹ 45.91 lakh under MGNREGA scheme in seven ADC villages in Jampui Hill RD Block was doubtful as there were no pre-plantation works, post-plantation works and supporting documentation.

Para (iv) of Schedule 1 of MGNREGA guidelines permits work on individual land for providing irrigation facility to land owned by households belonging to the Scheduled Castes and Scheduled Tribes or to land of beneficiaries of land reforms or that of the beneficiaries under the Indira Awaas Yojana of the Government of India. This was amended (March 2007) to include horticulture plantation, irrigation and land development. MGNREGA thus, provides an opportunity for the above households to take up *inter alia* horticulture plantation on their land to enhance agricultural productivity and generate steady income.

After approval of the works of individual households and inclusion in the Annual Action Plan, the concerned Junior Engineer/Technical Assistant with the help of concerned department would carry out the required survey and would prepare project with design and estimates. Before planting, certain preliminary works like collection of soil sample and testing, earth work for excavation of pits, ditch-cum-bund and compost pits, pit filling with mixture of soil, manure, fertilizer were to be undertaken. Besides, administrative/financial/technical sanction would be issued by the competent

authority as prescribed by the State Government and procurement of materials would be done by Project Implementing Agency (PIA) following the financial norms and utmost care should be taken for ensuring transparency in procurement of materials. As per MGNREGA scheme guidelines, the planting materials shall be procured from the Government nurseries and nurseries raised under MGNREGA in the month of June-July. In such cases where these are not available with them, the line department can procure as per their financial rules.

Test-check of records (January 2013) of the Block Development Officer (BDO), Jampui Hill RD Block revealed that work orders were issued (August 2009) to seven Rural Programme Secretaries (RPSs) for execution of plantation¹⁴ works during 2009-10 at seven villages under the Autonomous District Council. The planting materials (except rubber stump) were procured at a cost of ₹ 45.91 lakh from different private agencies and individuals during 2009-10.

Scrutiny revealed that the decision for execution of the works and procurement of planting materials was taken by the Chairman of the Block Advisory Committee and the Block Development Officer on 22 August 2009 whereas the supply orders were issued¹⁵ to different private agencies before the date of the decision. The planting materials were shown as procured from different private agencies/individuals which was in contravention of the guidelines. Moreover, no tenders/quotations were invited for procurement of the saplings from the agencies/individuals. The materials procured from individuals (without any supply orders) were received by the Chairman, Vice-chairman and Members etc. of the Village Committees. No stock and issue register was found to be maintained and hence actual quantity of materials received and issued to the beneficiaries could not be ascertained. No expenditure was incurred on labour wages and on earth works for excavation of pits, pit filling with mixture of soil, manure, fertilizer, etc. No action was also found to have been taken by the Block authorities after distribution of the planting materials for inter culture operations *viz.* hoeing & weeding, watering and application of fertilizer & pesticides and no expenditure was incurred for the purpose.

Thus, the actual procurement and plantations at a cost of ₹ 45.91 lakh remained doubtful as there were no pre-plantation works, post-plantation works and supporting documentation.

The BDO stated (July 2013) that the planting materials (saplings) were distributed to the beneficiaries but remained silent on other issues. The reply was not tenable as the date(s) of distribution and details of land of the beneficiaries (Dag No., Khatian No., Plot No. etc.) were not indicated. Moreover, mere distribution of saplings was in contravention with the MGNREGA guidelines.

The matter was reported to the Government in September 2013; reply had not been received (January 2014).

¹⁴ Plantation of Areca nut, Orange, Sweta Chandan, Musambi, Elachi-lemon, Coffee, and Rubber stump

¹⁵ On 27 July 2009, 28 July 2009, 30 July 2009, 7 August 2009 and 10 August 2009