

CHAPTER II
COMPLIANCE AUDIT
(PANCHAYAT RAJ
INSTITUTIONS)

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COMPLIANCE AUDIT

Compliance Audit of Provision of amenities in Panchayat Union Schools in selected Panchayat Unions of Sivagangai District under Comprehensive School Infrastructure Development Scheme and Kalrayan Hills Panchayat Union brought out instances of lapses in management of resources and failure in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs.

RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT

2.1 Provision of amenities in Panchayat Union Schools in selected Panchayat Unions of Sivagangai District under Comprehensive School Infrastructure Development Scheme

Government of Tamil Nadu (GoTN) introduced (December 2011) Comprehensive School Infrastructure Development Scheme (CSIDS) for provision of basic infrastructure and water supply facilities in the Panchayat Union Primary and Middle Schools located in the rural areas. The scheme was proposed to be implemented during the period 2011-16 and GoTN authorised the Commissioner of Rural Development and Panchayat Raj (CRDPR) to draw a sum of ₹ 100 crore every year from the State Finance Commission (SFC) grants share due to the Panchayat Unions (PUs) and District Panchayats in the ratio of 2:1 and to release the amount to the District Collectors for implementation of the scheme. Out of ₹ 7.44 crore allotted for execution of works under CSIDS during 2011-16 to selected PUs in Sivagangai District, 729 works were taken up and completed at a cost of ₹ 7.37 crore.

Audit scrutinised the records relating to provision of basic infrastructure facilities in the schools maintained by five¹ out of 12 PUs in Sivagangai District during the period 2011-16 and joint inspection of 70 out of 393 schools by Audit along with the departmental staff revealed the following deficiencies:-

(i) Selection of works

The scheme guidelines provided that list of works as indicated in the survey report of Tamil Nadu Village Habitations Improvement (THAI) Scheme for the years 2012-13 to 2015-16 should form the 'base list' for selection of works

¹ Kannangudi, Singampunari, Sivagangai, Tirupathur and Tiruppuvanam

under CSIDS from 2012-13 to 2015-16. As per the scheme guidelines, a Selection Committee consisting of Block Development Officer (Block Panchayat) (BDO-BP), Assistant Engineer (Rural Development)/Junior Engineer and Headmaster of the school should inspect each and every school and list out the details of works to be done.

It was noticed that in four² PUs, 182³ out of 518 works which were not included in the survey reports of THAI Scheme, were taken up under the CSIDS. The works were taken up under CSIDS based on recommendations of the Selection Committee on essential requirements of the schools. This indicated that though the reports of survey conducted under THAI Scheme were not complete and exhaustive, Government had instructed to execute the works based on the report, which was not dependable.

(ii) Partial construction of compound walls

According to scheme guidelines, construction of compound wall was not permissible upto 2011-12. However, from 2012-13 onwards, the scheme guidelines provided that compound walls for schools could be taken up based on necessity and availability of funds.

It was noticed in Audit that an amount of ₹ 1.09 crore was spent on construction of compound walls in 49 schools in the five test checked PUs during the period 2012-16. Joint inspection by Audit along with the officials of PUs revealed that compound walls were partially constructed in seven schools at a cost of ₹ 15.47 lakh. In these seven schools, there were other essential items of work such as repairs to ceiling/roof, flooring, provision of incinerator and water supply for toilets, which were lacking. Hence, the construction of compound walls, that too partially, in these seven schools instead of taking up the other essential items of work, deprived the students of basic infrastructure stipulated under the scheme. Moreover, partial construction of compound wall would not serve the intended purpose.

The Director of Rural Development and Panchayat Raj (DRDPR) stated (September 2016) that the remaining portion of the compound had been covered with barbed wire fencing. The reply was not tenable, as the amount spent on partial construction of compound walls could have been better utilised for provision of other essential amenities in the schools as mentioned above.

(iii) Provision of classrooms

As per the scheme guidelines, classrooms should be provided on the basis of the students' strength with approximately nine square feet per student. In the PU Primary School at Vaigai Vadagarai, out of four classrooms, two classrooms having plinth area of 775 sq.ft., could only be used to cater to the needs of 86 students as against 111 students studying in the school. The

² Kannangudi, Singampunari, Tirupathur and Tiruppuvanam

³ Kannangudi : 83 works, Singampunari : 37 works, Tirupathur : 35 works and Tiruppuvanam : 27 works

remaining two classrooms could not be used due to damages to the building. Though the Headmaster of the school had requested (June 2015) the BDO-BP, Tiruppuvanam PU for repairs, the defects were not rectified. Hence, students were forced to study in the passage/corridor of the school (**Picture 1**).



Picture 1: Students studying in the passage/corridor of PU Primary School at Vaigai Vadagarai for want of classroom

Similarly, in PU Middle School at Madapuram of Tiruppuvanam PU, out of five classrooms, two classrooms could not be used, due to damages to ceiling due to which, the fifth and seventh standard students were studying in the same classroom. Though requests were received from the head of the school for rectification of defects, no action was taken by the BDO to rectify the defects immediately for which no reasons were found on record.

The DRDPR replied (September 2016) that the renovation works would be taken up in both the schools using the General Fund of the Panchayat Union. However, the works were yet to commence (September 2016).

(iv) Poor condition of ceiling in classrooms

Joint inspection by Audit along with the officials of PUs during April and May 2016 revealed that in 21⁴ out of 70 schools test checked, there were leakages in ceiling (**Picture 2**) in the five test checked PUs. The BDOs did not rectify the defects, despite request made by the heads of the schools.



Picture 2: Poor condition of ceiling in a classroom in S.Kovilpatti PU Middle School in Singampunari PU

The DRDPR replied (September 2016) that leakages had been rectified in 17 out of 21 schools. Audit verification (September 2016), however, revealed that rectification had been carried out in only one school (Panchayat Union Primary School (PUPS), Thenmapattu, Tirupathur PU).

⁴ Kannangudi (two), Singampunari (six), Sivagangai (three), Tirupathur (eight) and Tiruppuvanam (two)

(v) Provision of kitchen sheds

As per the scheme guidelines, new kitchen sheds should be constructed in those schools where kitchen sheds were not available and existing kitchen sheds, which were in damaged condition, should be repaired or renovated.

In this regard, it was noticed during joint inspection by Audit along with the officials of PUs during April 2016 that in two⁵ schools, though the kitchen sheds were in damaged condition for the past one year, repair works had not been taken up by the BDO despite having been requested (June 2015) by school authorities and cooking of food for the children was being done in open space in these schools. The DRDPR replied (September 2016) that defects in the kitchen sheds would be rectified during 2016-17.

Audit further noticed that a kitchen shed constructed at PUPS, Palamalai Nagar in Sivagangai PU at a cost of ₹ 2 lakh during 2011-12 was not used as there was no noon meal organiser for the school. The food for the students studying in the school was being prepared in another school and provided.

The DRDPR replied (September 2016) that the kitchen shed had been brought to use by using the services of the noon meal organiser of a nearby school. Audit verification (September 2016), however, revealed that the kitchen shed was not used due to non-appointment of noon meal organiser.

(vi) Provision of toilets

As per scheme guidelines, all the schools should have adequate toilet facilities for boys and girls separately and construction of new toilets should be taken up based on the strength of students. The scheme guidelines provided that water supply should be provided in the toilets either by providing taps and/or constructing storage tank. The scheme guidelines also stipulated that incinerators should be provided in the girls' toilet located in the PU Middle Schools.

(a) Inadequate provision of toilets

The norms for provision of flush-out latrines in schools were one per 25 girls and one per 50 boys. Scrutiny of records and joint inspection by Audit along with the officials of PUs during April 2016 revealed that adequacy of flush-out latrines as per norms was not ensured in 18 schools in the five test checked PUs and the percentage of shortfall ranged between 50 and 100 for boys and 33 and 100 for girls as detailed in **Appendix 2.1**. The DRDPR replied (September 2016) that sufficient number of toilets for girls and boys would be constructed during 2016-17.

(b) Provision of incinerators in girls' toilets

Scrutiny of records and joint inspection by Audit along with the officials of PUs during April 2016 revealed that incinerators were not provided in

⁵ Sivagangai PU : PUPS at Keelavaniyangudi and Vandavasi

13 schools⁶ and in one school (Panchayat Union Middle School (PUMS), Mathur, Sivagangai PU), where incinerator was provided, the same was not in working condition. Due to this, safe disposal of sanitary napkins could not be ensured.

The DRDPR replied (September 2016) that action would be taken to provide incinerators during 2016-17.

(c) Provision of water supply facilities in toilets

The scheme guidelines provided that if the existing water supply system was damaged, repairs could be carried out and wherever required, extension of pipe line could be taken up and if required, new water supply connection should be provided from the nearby water supply line of the Panchayat with a storage tank for providing water facility to the school toilets. Scrutiny of records and joint inspection by Audit along with the officials of PUs during April and May 2016 revealed that water facility was not provided in toilets in nine out of 70 schools.

The DRDPR replied (September 2016) that water supply had been provided in three schools. Audit verification (September 2016), however, revealed that these schools had not been provided with water supply.

(vii) Poor utilisation of funds under Information, Education and Communication activities

As per guidelines issued for implementation of CSIDS, out of the fund allocation for the scheme, one *per cent* was allocated for documentation and other Information, Education and Communication (IEC) activities. Out of ₹ 100 crore allocated for each year, ₹ 1 crore should be earmarked for IEC activities every year. Out of ₹ 1 crore earmarked, ₹ 25 lakh should be allocated for IEC activities at Directorate level and the remaining ₹ 75 lakh to the districts.

The CRDPR allocated ₹ 4.84 lakh to the District Rural Development Agency (DRDA), Sivagangai for IEC activities for the year 2011-12 (₹ 2.42 lakh) and 2012-13 (₹ 2.42 lakh). Though the Project Director (PD), DRDA, Sivagangai directed the BDOs to utilise the funds for taking photographs for all the works as and when completed, funds were not released to BDOs and the amount remained unutilised. It was, however, noticed that the utilisation certificate was furnished by the PD to CRDPR in April 2016 without spending the amount, which was indicative of the fact of submission of false utilisation certificate, which calls for fixing of responsibility.

The matter was referred to Government in July 2016; reply had not been received (November 2016).

⁶ Kannangudi (three), Singampunari (one), Sivagangai (two), Tirupathur (three) and Tiruppuvanam (four)

RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT

2.2 Idle investment

KALRAYAN HILLS PANCHAYAT UNION

2.2.1 Defective planning in construction of bus stand resulted in idle investment

Due to the failure of Block Development Officer, Kalrayan Hills to ensure provision of proper approach road and non-obtaining of approval from the Regional Transport Authority, the bus stand could not become operational despite investment of ₹ 69.98 lakh.

As per Rule 245 of the Tamil Nadu Motor Vehicle Rules, 1989, the local authority shall apply to the Regional Transport Authority (RTA) for approval of any scheme for construction of a public stand for any class of public service vehicles. The application should accompany the sketch of the proposed site and the blue print of the structures duly approved by the Director of Town and Country Planning (DTCP). The rule *ibid* further stipulates that the fact of completion of the scheme shall be reported to the RTA by the local authority and on conducting such inspection as it may deem fit, the RTA shall notify it for use as a public bus stand for a period of three years or such shorter period as may be specified in the order.

The Block Development Officer (BDO) of Kalrayan Hills Panchayat Union submitted (July 2010) a proposal to the District Collector (DC), Villupuram for constructing a bus stand at an estimated cost of ₹ 72.62 lakh based on the resolution passed (September 2009) by Vellimalai Village Panchayat without obtaining prior approval from the DTCP/RTA which was required as per Tamil Nadu Motor Vehicle Rules, 1989. The DC recommended (November 2010) the proposal to the Commissioner of Rural Development and Panchayat Raj, for sanction under “Scheme Component of Pooled Assigned Revenue 2010-11”. The proposal was approved by the Committee headed by the Principal Secretary, Rural Development and Panchayat Raj Department in February 2011 and administrative sanction for the work was accorded by the DC, Villupuram in February 2011. Technical sanction was accorded by the Superintending Engineer, Rural Development and Panchayat Raj Department, Chennai in the same month.

During the course of audit conducted (May 2014) in the Office of the Commissioner, Panchayat Union Council, Kalrayan Hills, Villupuram District, it was noticed that the above work was awarded (February 2011) to a contractor at a cost of ₹ 71.49 lakh. The work commenced (February 2011) and was scheduled to be completed on or before 21 May 2011. Major components of the work *viz.*, construction of passenger shelter, shops and

hotels, bus bays, compound wall, toilets, platform (CC pavement), urinals and drains were completed at a cost of ₹ 44.22 lakh and the bus stand was inaugurated in May 2012 though all items of works had not been executed. The remaining items of work of construction of drain around concrete pavement yard were completed after inauguration of bus stand in May 2012. The work was completed (October 2013) in all aspects at a total cost of ₹ 69.98 lakh. The BDO requested (August 2014) the Regional Transport Officer (RTO) to conduct inspection, who in turn would submit report to RTA⁷ to operationalise the bus stand. Pending approval from the RTA, the bus stand was handed over to the Village Panchayat (November 2014) after a lapse of one year from completion of work.

On being asked by Audit (August 2015), the BDO requested (September 2015) RTO, Ulundurpet to issue necessary approval for operating the bus stand. The RTO, after inspecting the bus stand, informed (October 2015) the BDO to rectify the defect of steep approach road to the bus stand in order to avoid the difficulty in free entry of buses into the bus stand. The BDO stated (August 2016) that alternative alignment for the road would be made after acquisition of private land so as to make the bus stand operational. In the meantime, the defect was not rectified and the bus stand was not commissioned (October 2016) for public usage.

Thus, due to the failure of BDO, Kalrayan Hills to ensure provision of proper approach road and non-obtaining of approval from the RTA, the bus stand could not become operational despite investment of ₹ 69.98 lakh.

Director of Rural Development and Panchayat Raj replied (October 2016) that rectification work would be completed shortly for operationalisation of the bus stand.

The matter was referred to Government in August 2016; reply had not been received (November 2016).

⁷

The District Collector is the RTA and the issues relating to granting of approval for construction and inspection after construction of bus stand are carried out by RTO and the report submitted to RTA for necessary action