

# **CHAPTER-I**

## **SOCIAL SECTOR**



## CHAPTER I: SOCIAL SECTOR

### 1.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2019 deals with findings on audit of the State Government's auditable entities under Social Sector.

**Table 1.1.1** provides the net budget provision and expenditure of major State Government departments under Social Sector during the year 2018-19:

**Table 1.1.1**

(₹ in crore)

Sl. No.	Name of Department	Budget Provisions (Original and Supplementary)	Expenditure
1.	Education, Sports & Youth Affairs & Arts and Culture	2327.48	2108.03
2.	Health & Family Welfare	1230.99	1065.26
3.	Public Health Engineering	1576.70	476.86
4.	Urban Development	228.94	92.50
5.	Social Welfare	763.41	558.11
6.	Labour	95.62	50.93
7.	Housing	71.88	62.06
8.	Revenue	32.80	16.52
	<b>Total</b>	<b>6327.82</b>	<b>4430.27</b>

Source: Budget Estimates, Appropriation Acts and Appropriation Accounts.

#### **1.1.1 Planning and conduct of Audit**

Audit process starts with risk assessment of various departments of Government based on expenditure incurred, criticality/ complexity of activities, level of delegated financial powers, assessment of overall internal controls and concerns. During 2018-19, we conducted Audits involving expenditure of ₹ 1429.00 crore (including expenditure pertaining to previous years audited during the year) of the State Government under Social Sector. The chapter contains one Compliance Audit Paragraphs, as discussed in the succeeding paragraphs.

## COMPLIANCE AUDIT PARAGRAPHS

### HEALTH AND FAMILY WELFARE DEPARTMENT

#### 1.2 Idle expenditure

**Expenditure of ₹ 12.35 crore on construction and upgradation of two Primary Health Centres proved idle as these centres were not made operational thereby, defeating the objective to provide curative, preventive, promotive and family welfare services to the targeted population.**

Mention was made in Performance Audit on Select District Hospitals of the State of Meghalaya (Paragraph 3.2.2) of shortfall in availability of health facilities in the State with respect to population—The shortfall in Sub centres, Primary Health centres and Community Health centres was 54, 24 and 23 *per cent* respectively, of the requirement as of March 2019 based on State's population.

Primary Health Centre (PHC) is the first contact point between village community and the Medical Officer. PHCs provide integrated curative and preventive health care to the rural population with emphasis on preventive and promotive aspects of health care. It also acts as a referral unit for six Sub Centres.

Based on the proposals of the Government of Meghalaya under the Government of India (GoI) sponsored National Health Mission Programme, the GoI, Ministry of Health and Family Welfare approved (October 2014) upgradation of Sub Centre, Chibinang to PHC and construction of PHC at Jengjal for ₹ 14.00 crore. The State received initial instalment of ₹ 3.00 crore<sup>1</sup> in 2014-15 and another ₹ 11.00 crore<sup>2</sup> in 2015-16.

Notice inviting tenders for construction work of the two PHCs were floated by the Department in November 2014 while the work orders were issued between February 2015 and July 2017. **Table 1.2.1** shows details of construction and expenditure incurred on two PHCs.

**Table 1.2.1: Status of work and expenditure incurred in Chibinang & Jengjal PHCs.**

Sl. No.	Item	Date of issue of work order	Work value (₹ in crore)	Date of completion	Expenditure incurred (₹ in crore)
<b>A</b>	<b>Chibinang PHC</b>				
1	Main PHC Building	11.03.2015	2.38	15.06.2017	2.38
2	Staff's Quarters sanitary installation, internal electrification, etc.	11.03.2015	2.92	15.06.2017	2.92
3	Compound Fencing	11.04.2015	0.60	10.06.2015	0.59
	<b>Total (a)</b>		<b>5.90</b>		<b>5.89</b>
<b>B</b>	<b>Jengjal PHC</b>				
1	Main PHC Building	11.03.2015	2.49	13.06.2016	2.49
2	Providing external & internal water supply to main building, etc.	13.07.2017	0.51	9.08.2017	0.51

<sup>1</sup> ₹ 3.00 crores – Chibinang - ₹ 1.50 crore and Jengjal – ₹ 1.50 crore.

<sup>2</sup> ₹ 11.00 crores – Chibinang - ₹ 5.50 crore and Jengjal – ₹ 5.50 crore.

Sl. No.	Item	Date of issue of work order	Work value (₹ in crore)	Date of completion	Expenditure incurred (₹ in crore)
3	Staff's Quarters sanitary installation, internal electrification, etc.	11.03.2015	3.16	04.07.2016	3.16
4	Compound Fencing	19.02.2015	0.30	28.05.2015	0.30
	<b>Total (b)</b>		<b>6.46</b>		<b>6.46</b>
	<b>Total: (a) + (b)</b>		<b>12.36</b>		<b>12.35</b>

Source: Departmental records.

The table above shows that the upgradation work of Chibinang PHC was completed at a cost of ₹ 5.89 crore while construction of Jengjal PHC was completed at a cost of ₹ 6.46 crore in June 2017 and August 2017 respectively.

Scrutiny of records showed that while the construction work was in progress, the Director of Health Services (DHS) did not adequately plan for making the PHCs functional with the required manpower, equipment and other infrastructure. The District Medical & Health Officer (DHMO), West Garo Hills submitted the proposals belatedly in May 2018 for the equipment/ furniture, etc. required. The manpower proposal though submitted (36 posts) in July 2016 were sanctioned by the DHS only in June 2019. Appointment of Medical & Health Officers and other staff were yet to be made in the PHCs. It was seen that power supply required for the PHC buildings was not simultaneously provided for and as a result, the estimates for ensuring power supply to the PHCs were yet to be sanctioned (November 2019).

Thus, the Department failed to ensure holistic planning and execution of the construction of the PHCs which not only led to idle expenditure to the tune of ₹ 12.35 crore but also defeated the objective to provide curative, preventive, promotive and family welfare services to the targeted population covered by the designated PHCs for more than two years since completion of construction of the PHCs.

The matter was reported to the Government (December 2019); their reply is awaited.

