
Chapter 2: Detailed Compliance Audit

HEALTH & FAMILY WELFARE DEPARTMENT

2.1 Delivery of Health Care Services in selected District Hospitals

2.1.1 Introduction

District Hospital is secondary level referral hospital responsible for catering the health-care needs of a district. Its objective is to provide comprehensive secondary health care services to the people in the district at an acceptable level of quality and being responsive and sensitive to the needs of people and referring centres.

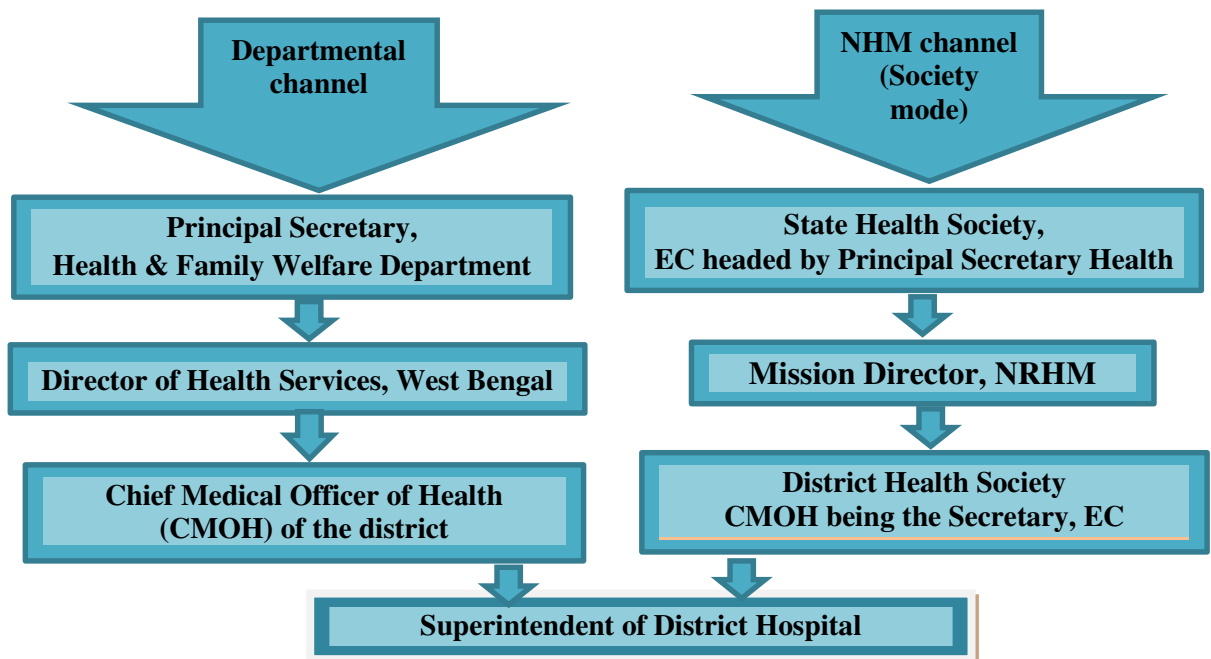
At present, there are 17 district hospitals (excluding Medical College and Hospitals and newly upgraded district hospital) for 23 districts of the State, which are providing preventive, promotive and curative healthcare services to the population, as secondary health care hospitals.

2.1.2 Organisational set-up

At the State level, the Directorate of Health Services (DHS), which functions under the Health & Family Welfare (H&FW) Department, is overall responsible for functioning of various levels of health care facilities including the District Hospitals.

At the district level, the Medical Superintendent of the district hospital, under the Chief Medical Officer of Health (CMOH), of the district is responsible for functioning of District hospitals.

Under the National Health Mission (NHM), which is implemented in Society mode, the Executive Committee of the State Health Society (SHS) is headed by the Principal Secretary, Health and Family Welfare Department who is assisted by Mission Director, National Rural Health Mission (NRHM). At the district level, the Executive Committee (EC) of District Health Society (DHS) is headed by District Magistrate (DM) and Chief Medical Officer of Health (CMOH) as Secretary. A flow chart showing the organisational structure in the State (*in respect of District Hospital*) is shown below:



2.1.3 Audit Objectives

- The main objectives of this Detailed Compliance Audit were to assess whether comprehensive plans and strategies regarding the District Hospitals (DHs) have been developed and aligned with overall State Health Policy, if any, and health care requirements at the District level.
- Audit also aimed to ascertain whether provisions for line services (such as Out-Patient Department (OPD), In-Patient Department (IPD), Intensive Care Unit (ICU), Operation Theater (OT), maternity services, *etc.*) as well as support & auxiliary services (*viz.*, diagnostic, diet, bio-medical waste management, *etc.*) conformed to standards envisaged by Indian Public Health Standards (IPHS).
- Audit also attempted to assess whether availability and management of resources of the District Hospitals (*viz.*, drug, equipment, manpower, *etc.*) was in consonance with the relevant norms and standards;

2.1.4 Audit scope, methodology and criteria

The audit scope covered public health facilities of three selected District Hospitals (namely Balurghat District Hospital, Suri District Hospital and Jhargram District Hospital) primarily five years from 2014-20 (up to February 2020), with observations on crucial aspects updated 2020-21. Selection of district hospitals was done using sampling techniques from stratified lists prepared after giving weightage to bed-strength, load of IPD & OPD patients and expenditure incurred.

Apart from these three DHs, audit examination also encompassed records maintained at the H&FW Department and Directorate of Health Services (DHS), State Project Management Unit (SPMU) of NHM, Chief Medical Officers Health (CMOSH) of three Districts (Dakshin Dinajpur, Birbhum and Jhargram).

Apart from assessing the level of compliance in district hospitals in providing health care service in a district to uniform standards introduced by Indian Public Health Standards (IPHS), comparison has also been made with some other relevant guidelines/ frameworks¹¹.

Audit Findings

Planning & Budgeting

2.1.5 Absence of Strategic Plan- Annual Plan vis-à-vis bottom up approach of budget preparation

Delivery of quality and efficient healthcare services in public health facilities plays a significant role in improving the health indicators of the public at large. Thus, it was incumbent upon the H&FW Department to carry out comprehensive and outcome-based planning so that essential resources were provided to the public hospitals as well as resources available were utilised optimally in the short, medium and long-term.

¹¹ *Maternal and Newborn Health Toolkit, 2013; Framework for Implementation of National Health Mission (NHM), 2005-12 & 2012-2017; Operational Guidelines for Quality Assurance, 2013 and GoI-2013- 'NHM Assessor's Guidebook for DH Vol. I & II' and Departmental/ Government policies, rules, orders, manuals and regulations*

2.1.5.1 Absence of health policy or attainable standards: Audit observed that Government of West Bengal (GoWB) neither framed any Health Policy/ Strategy and/ or Standards except a State Drug Policy and standards for Critical Care Unit/ Neonatal Intensive Care Unit (CCU/ NICU) nor did it expressly follow the Indian Public Health Standards (IPHS) for the State. Though a Health Sector Strategy was framed by the H&FW Department covering the period prior to audit (from 2004 to 2013) with objectives like improving accessibility, reducing maternal and child mortality, reducing communicable/ non-communicable diseases, ensuring quality of medical care services, *etc.*, no rolling shorter-term plans were ever framed for implementation of the strategic goals and also to drive the Department's budgeting process based on the plan.

Further, in the absence of any set standards to achieve, no efforts were made to identify gaps in various aspects of health care services expected from a Secondary level hospital (*i.e.*, District Hospitals) and to have a plan to plug the identified deficiencies. As a result, budget estimates also were not need based.

Planning or a set goal being a key pre-requisite, the department suffered to achieve levels in performance in all facets of service delivery as reviewed and discussed in subsequent paragraphs.

2.1.5.2 Absence of District Health Action Plans: As per the NHM framework, the State Programme Implementation Plans (PIPs) were to be an aggregate of the District Health Action Plans (DHAPs) by including the facility strengthening plans. DHAPs were to specify the current (baseline) package of services available in each facility, the inputs, activities and budget required to expand this package, improve the quality of care, expand access and enable positive outcomes in service delivery.

However, no DHAPs were prepared and aggregated to arrive at the state PIPs during the period covered under audit. Rather, PIPs were prepared without taking inputs of the requirements of the districts/ facilities.

In the above backdrop, neither any of the three selected District Hospitals had their gaps identified through facility survey nor could the DHs ever place their needs for provisioning in the State budget estimates or PIPs of NHM. Instead, it was noticed that the DHs placed proposals before the CMOH/ Health Directorate in piece-meals from time to time.

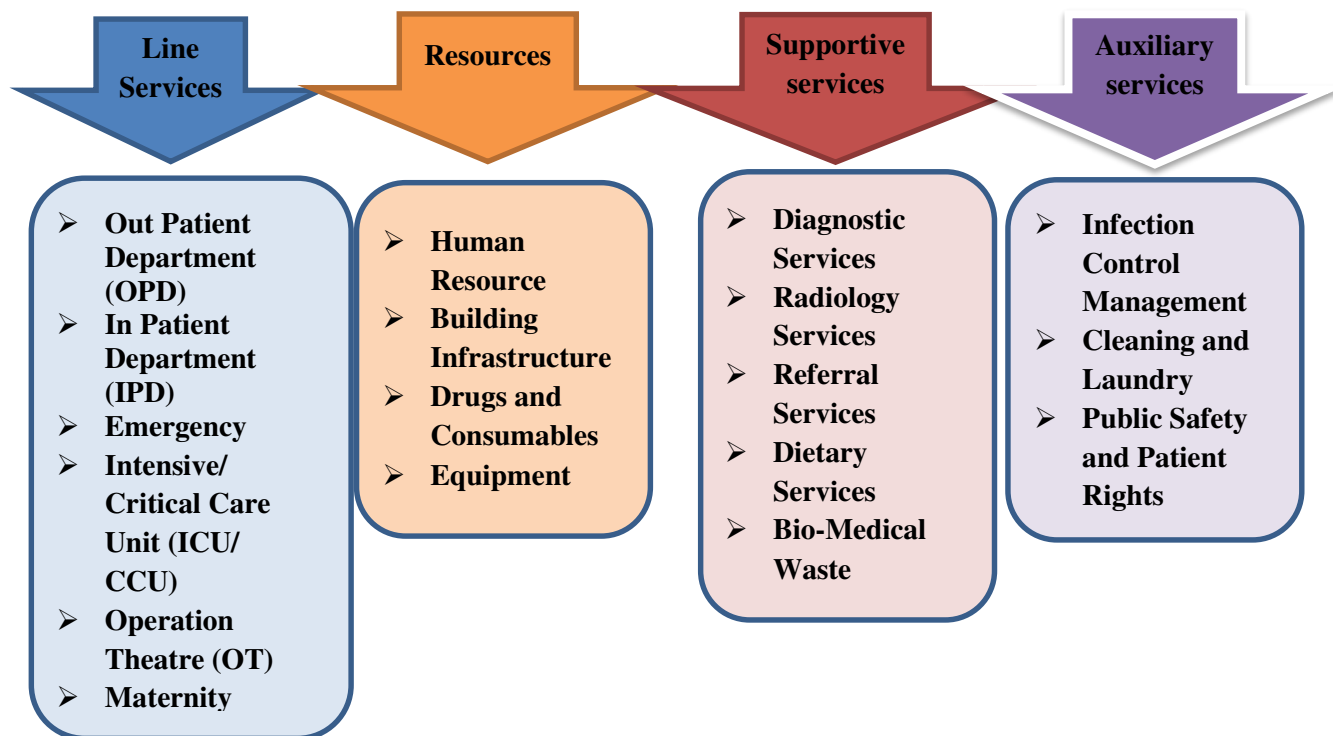
As a result, not only a number of essential infrastructure development proposals remained non-starters but also gross shortages in drugs, equipment and manpower generally in the hospital and in crucial IPD wards were persistent as discussed subsequently across the report.

Summary of observations: *The Department neither prescribed its own norms nor expressly followed the norms/ standards suggested in IPHS by the GoI in respect of resources and services for district hospitals. The relevant norms of IPHS were not expressly adopted either. Absence of attainable norms compounded by non-preparation of any District Health Action Plans resulted in non-identification of gaps in respect of facilities/ infrastructure. Therefore, locally felt needs were not duly reflected in the Programme Implementation Plan under NHM with a concomitant adverse impact on the availability of resources and service provisioning as discussed in the subsequent paragraphs.*

Services in District Hospitals

2.1.6 Services in District Hospitals

The district hospitals are expected to meet the requirements of patients referred from primary level healthcare institutions as well as patients directly approaching the hospital. The IPHS envisage that each DH should deliver essential services (minimum assured services) and also aspire to deliver specialised services to address the health care needs of patients. A conceptualized frame-work of district level hospital is shown below:



Adequacy and efficiency of Line, Support and Auxiliary services in hospitals impact the quality of medical care provided and the level of patient satisfaction achieved.

Line Services

2.1.6.1 Out-Patient Department (OPD) Services

To avail Out-Patient Services in the hospitals, new patients first register at the outdoor/ out-patient department (OPD). After registration, the patients are examined by concerned doctors, who either prescribe diagnostic tests for evidence based diagnosis or drugs, as per the diagnosis done during the consultation process.

Scrutiny of duty roster of doctors for 2018-19 showed that OPDs on the following departments were held in Balurghat (BDH), Suri (SDH) and Jhargram (JDH) district hospitals with number of doctors and number of days per week as mentioned against each:

Table 2.1.1: Details of OPD service and number of doctors in test-checked DHs during 2018-19

Sl. No.	Name of the OPDs	No. of doctors			OPD days/ week		
		BDH	SDH	JDH	BDH	SDH	JDH
1	Duty Roster of Medicine OPD	5	3	4	6	3	6
2	Duty Roster of Gynaecology & Obstetrics OPD	6	6	7	6	6	6

Sl. No.	Name of the OPDs	No. of doctors			OPD days/ week		
		BDH	SDH	JDH	BDH	SDH	JDH
3	Duty Roster of Surgery OPD	4	3	3	6	3	6
4	Duty Roster of Orthopedic OPD	3	3	2	4	3	6
5	Duty Roster of Psychiatry OPD	2	2	1	5	4	3
6	Duty Roster of Eye OPD	2	4	2	4	4	6
7	Duty Roster of Dental OPD	2	2	4	6	6	6
8	Duty Roster of Chest Medicine OPD	1	1	0	4	1	0
9	Duty Roster of Acupuncture OPD	1	0	0	6	0	0
10	Duty Roster of Dermatology OPD	1	1	2	4	3	6
11	Duty Roster of Pediatrics OPD	4	5	4	6	5	6
12	Duty Roster of ENT OPD	2	3	1	4	3	6
13	Duty Roster of Oncology OPD	1	0	0	6	0	0
14	Duty Roster of General OPD	0	0	13	0	0	6
Total		34	33	43	--	--	--

Source: Records of the District Hospitals

(i) OPD being manned by only one doctor: It may be observed that under six departments in three DHs, OPDs were manned by only one doctor indicating the concerned OPD becoming non-functional in case of absence of the doctors for leave or any other reason.

(ii) OPDs not held on scheduled dates: Cross-check of OPD registers *vis-à-vis* the duty rosters for the period from January 2018 to December 2018, it was found that:

- OPDs were not held on two days to 26 days in respect of ENT OPD, Eye OPD and Medicine OPDs though scheduled as per duty roster in Balurghat DH.
- Similarly, in Suri DH, Orthopaedic, Gynaecology and Psychiatry OPDs were not held on 18 days to 21 days against scheduled OPD days.

DH authorities could not clarify the matter though asked for.

(iii) OPD Procedures not done: Assessor's Guidebook (Vol.-I) of National Quality Assurance Programme under NHM outlines various procedures expected to be done in the OPDs.

- Records, however, showed that in Balurghat DH, ENT procedures like Stitching of Contused Lacerated Wounds, Chemical Cauterization, Eustachian Tube Function Test, Vestibular Function Tests and Caloric Tests were not done due to inadequate infrastructure, equipment, reagents, etc.
- Dental procedure like Tooth Restoration (Root Canal Treatment-RCT) was not done to patients in Suri DH.

(iv) Patient Satisfaction Survey (PSS): As per NHM Assessor's Guidebook (Vol. 1) for quality assurance of District Hospitals (2013), the DH was to carry out Patient Satisfaction Survey (PSS) of OPDs on monthly basis to have an insight into level of satisfaction of the patients. The State H&FW Department circulated guidelines for implementation of PSS at OPD & IPD patients in prescribed format. According to the guidelines, the survey results were to be analysed statistically to calculate patient satisfaction score. The outcome of this exercise was to be discussed in District Quality Team (DQT) and District Quality Assurance Committee (DQAC) Meeting for quality improvement.

- No PSS was conducted by Balurghat DH upto July 2019, while in Suri District Hospital, PSS started from January 2017. Scrutiny of forms of survey conducted during August 2019 in Balurghat and test-checked four months in Suri (January-February 2017 and April-May 2018) showed that patients were largely dissatisfied with the waiting time at the OPD registration counter (for getting OPD tickets) and pharmacy (to get medicine). The survey reports of Suri DH also showed a deteriorating trend in terms of waiting time as shown below:

Table 2.1.2: Summary of Patient Satisfaction Survey conducted in Suri District Hospital

Survey questions	Patients (percentage) opined in favour during January & February 2017	Patients (percentage) opined in favour during April & May 2018
“Waiting time at the queue of registration counter to get OPD ticket was more than 30 minutes”	15	53
“Waiting time to see a doctor at the OPD after getting OPD ticket was more than 45 minutes”	15	47
“Waiting time to get medicine at the pharmacy was less than 30 minutes”	79	14
Opined Good/ Very good/ Excellent about “Privacy is being maintained throughout the examination process at OPD”	92	43

Source: Records of the District Hospitals

- PSS started at Jhargram DH from November 2016. Scrutiny of survey forms showed that Patient Satisfaction Score based on the survey was never calculated till June 2019.

Summary of observations: Functioning of Out-Patient Department was affected by inadequate number of doctors; on a number of occasion OPDs were not held on scheduled dates. Some OPDs were not even functional for want of doctors. Patient satisfaction surveys on OPD services were neither conducted properly nor were adequate efforts made to identify and address the deficiencies for improvement.

2.1.6.2 IPD Services

Indoor/ In-Patient Department (IPD) refers to the areas of the hospital where patients are accommodated after being admitted, based on doctor’s assessment from the Out-Patient Department or from Emergency Services and Ambulatory Care. In-patients receive a higher level of care in the form of nursing services, regular visits by doctors, administration of drugs, conducting diagnostic tests, etc.

Availability of IPD Services: Indian Public Health Standards (IPHS) 2012 recommended list of essential and desirable services that a district hospital was to provide. The services under general specialties and super specialties included OPD, IPD and Emergency services.

Status of availability of IPD services, however, revealed that a number of In-patient departments (IPD wards) were completely absent and/ or services not rendered appropriately in the three selected District Hospitals as detailed below:

Table 2.1.3: Availability of IPD wards in test-checked DHs

Essential IPD wards	General Medicine	Available in all three DHs
	General Surgery	
	Obstetrics & Gynaecology	
	Family Planning	
	Paediatrics including neonatology and immunisation	
	Emergency	
	Critical Care Unit (CCU)/ Intensive Care Unit (ICU)	
	Ophthalmology	Not available in any of the three DHs
	Otorhinolaryngology (ENT)	
	Orthopaedics	
	Psychiatry	Available only in Balurghat
	Geriatric	Not available in any of the three DHs
	Dental	
Desirable IPD wards	Dermatology & Venerology	Not available in any of the three DHs
	Dialysis	Available in all three DHs
	Post natal	
Super specialties	Cardiology	Not available in any of the test-checked DHs
	Cardio thoracic & Vascular Surgery	
	Gastro-enterology	
	Surgical-enterology	
	Plastic Surgery	
	Electrophysiology	
	Nephrology	
	Urology	
	Neurology	
	Oncology	
	Endocrinology/ metabolism	
	Medical oncology	
	Surgical oncology	
	Radiation oncology	
	Nuclear medicine	

Source: Records of the District Hospitals

It was further observed that:

- All three DHs did not have separate IPD Wards for five (Orthopaedics, Ophthalmology, Otorhinolaryngology (ENT), Geriatric and Dental), of the 13 essential services. Instead, 10, 8 and 4 beds were earmarked in Balurghat DH for Orthopaedics, Ophthalmology and ENT respectively in General Surgery ward and 10 beds for Geriatric in General Medicine wards.

- However, against the Geriatric beds, Balurghat DH neither maintained any separate admission/ discharge records nor showed figures in Census Register. As such, rendering of such services was not evident from records.
- Suri DH also had no admission and discharge records against the earmarked 10 beds for Geriatric in the General Medicine ward.
- Further, though, the newly built Super Specialty Hospitals (SSHs) became integral part of all the three selected District Hospitals (Balurghat SSH, Suri SSH and Jhargram SSH, all from February 2016), none of the 18 desirable/ super-specialty services (except Dialysis and Post Natal) was rendered by any of the DHs.

2.1.6.3 Emergency Services

Accident and Emergency Service is among the most essential services a District Hospital is required to provide. A 24x7 operational emergency with dedicated room was to be available with adequate manpower.

(i) **Inadequate allocation and use of Emergency beds:** NHM Assessor’s Guidebook specified that a District Hospital should have at least five *per cent* of its beds earmarked as Emergency beds. There is further stipulation for maintaining buffer beds for handling large scale casualty and disaster.

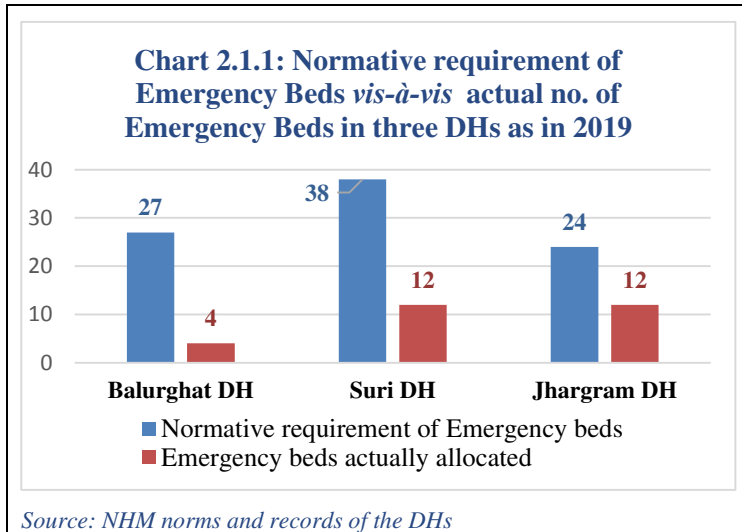
The status of Emergency observation beds allocated by the three selected DHs was below:

Table 2.1.4: Position of total beds and allocation of Emergency beds in test-checked DHs

Year	Functional beds of DH	Ideal allocation of Emergency beds	Actually allocated	Actually Functional	Shortage in percentage
Balurghat DH:					
2014	430	22	10	10	55
2015	363	18	10	10	44
2016	363	18	10	10	44
2017 (w.e.f 04.04.17)	539	27	16	04	85
2018	539	27	16	04	85
2019	539	27	16	04	85
2020	539	27	20#	20	--
Suri DH:					
2014	468	23	00	Nil	100
2015	468	23	00	Nil	100
2016	468	23	00	Nil	100
2017 (w.e.f May 17)	766	38	16	16	58
2018	766	38	16	16	58
2019	766	38	16	12	68
2020	766	38	16	12	68
Jhargram DH:					
2015	285 to 300	14/15	00	Nil	100
2016	300 to 384	15/19	12	12	20-37
2017	424 to 460	21/23	12	12	43-48
2018	460 to 473	24	12	12	50
2019	473	24	12	12	50
2020	473	24	12	12	50

Source: Records of the District Hospitals, # Balurghat DH allocated 20 Emergency beds to manage COVID cases in 2020

It could be seen that while Balurghat DH and Jhargram DH always had far less number of bed allocations for Emergency observation ward than those were required to maintain, Suri DH did not have any Emergency bed at all allocated for the DH upto April 2017. This evidently impaired the DHs in delivery of proper health care in medical emergencies.



The functional beds for the Emergency observation ward in Balurghat DH were further reduced to four only w.e.f April 2017. Moreover, it was observed that no census or details of patients admitted under observation ward or kept under observation was ever maintained by Balurghat DH during the period checked in audit; same data was also not maintained in Jhargram DH for 2015. Therefore, Audit could not ascertain whether the Emergency beds were actually utilised. Further, none of the DHs allocated any beds to

handle any case of mass casualty or disaster.

(ii) **Equipment/ instruments required in Emergency ward not available or lying unutilised:** NHM Assessor’s Guidebook prescribed the list of equipment and instruments essential for delivery of services in Emergency Ward. Status of availability (as on January 2020), however, was found as below:

Table 2.1.5: Availability of equipment/ apparatus in Emergency Wards

Sl. No.	Type of Apparatus	Name of Apparatus	Available (Number) (Yes/ No)			Remarks (Functional status of available machines)
			BDH	SDH	JDH	
1	For examination & monitoring	Blood Pressure (BP) Apparatus	Yes (13)	Yes (four)	Yes (nine)	BDH: Un-serviceable: Nine. (old)
2		Multi-parameter Torch	Yes (three)	Yes (one)	No	BDH: Un-serviceable: one.
3		Spot light	Yes (four)	NA	No	
4	Point of care diagnostic devices	Glucometer	Yes (two)	Yes (two)	No	BDH: Un- serviceable: two (old)
5		ECG	Yes (three)	Yes (three)	Yes (one)	BDH: None of the three machines used in absence of ECG technician JDH: Only machine is lying inoperative and beyond repair
6	For resuscitation	Ambu bag	Yes (two)	Yes (one)	No	--
7		Defibrillator	No	No	No	--
8		Laryngoscope	Yes (one)	No	No	--
9		Nebulizer	Yes (two)	No	Yes (one)	--
10		Suction Apparatus	Yes (one)	Yes (one)	No	--
11	For storage of drug	Refrigerator	Yes (one)	NA	Yes (one)	--
12		Crash cart/ Drug trolley	Yes	Yes (one)	Yes	--
13		Dressing trolley	Yes (one)	Yes (one)	Yes (one)	--

Source: Records of the Emergency Department of the District Hospitals

There was no defibrillator at the Emergency Wards of any DHs. Suri DH and Jhargram DH did not have Laryngoscope. Suri DH did not have Nebulizer while Multi-parameter torch, spot light, suction apparatus were not in possession of Jhargram DH. The sole ECG machine of Jhargram DH lied inoperative. In Balurghat DH, Glucometers lied unserviceable and all the three ECG machines could not be operated as there was no technician available in the Emergency Ward for operating the same. A large quantity of BP apparatus and one multi parameter torch also lied un-serviceable in Balurghat.

2.1.6.4 Availability of essential services under ICU/CCU

For providing minimum assured services to treat critically ill patients, IPHS envisaged availability of Intensive Care service in any hospital with more than 100 beds. Therefore, the ICU is essential for District Hospitals. All three test-checked DHs have provisions for 12-bedded Critical Care Unit (including CCU beds and HDU¹² beds) as of date of audit.

(i) Non-operation of CCU beds in Suri DH: As regards civil infrastructure, IPHS *inter alia* prescribe that a hospital building should be well maintained with no seepage or cracks in the walls of ICU to preclude possibility of infections amongst patients/ attendants/ visitors and hospital staff.

However, it was seen in CCU of Suri DH that CCU beds were not functional since October 2019 due to some renovation work. Instead, hospital authority started HDU from October 2019, though the roof of HDU was in very bad condition. Out of the four beds of HDU, two beds could not be made functional due to water seepage from roof. Though the CCU could be made operational from February 2020, HDU had to be closed.

Further, the HDU area had no system of monitoring room temperature and humidity. No separate space being available for nursing station, the same was set up in patient care area of HDU. Distance between beds was 0.46 meters (1.5 foot) instead of the prescribed minimum distance of 2.5 meters.



Pic 2.1.1: Bad condition of roof of HDU unit in Suri DH

(ii) Lack of human resource to run CCUs: The West Bengal Health & Family Welfare Department prepared (2014) a revised operational guideline of CCU to act as a reference and guidance to facilitate planning, establishment, operation and monitoring of Critical Care Units and High Dependency Units with an objective of reducing mortality and ensuring zero out of pocket expenditure of patients.

As per the guideline, each CCU was to be manned by a dedicated earmarked core trained team of personnel. The human resource standards envisaged for a 12-bedded CCU *vis-à-vis* actual availability in three test-checked hospitals were as below:

¹² High Dependency Units

Table 2.1.6: Requirement and availability of staff for running CCUs

Sl. No.	Category of personnel	Required numbers	Actually available			Remarks
			BDH	SDH	JDH	
1.	Medical Officer (MBBS)	8	5	5	7	One Medical Officer (MO) on study Leave in Jhargram DH
2.	Nursing-in-Charge	1	1	1	1	--
3.	Nursing Staff	15	11	10	12	--
4.	Medical Technologists (MTs) (Critical care)	5	3	3	5	Availability of only three MTs caused the CCUs in Balurghat and Suri DH to run without an MT on days of weekly offs of the MTs.
5.	General Duty Assistant (GDA)	8	5	3	0	Manned by Contractual staff in Balurghat DH.
6.	Sweeper	8	4	3	8	Manned by Contractual staff in all DHs.

Source: Records of the CCU Department of the District Hospitals

It could be seen that there existed a considerable shortage of personnel in every category of staff in the CCUs. As there were only three Medical Technologists (MTs) available in Balurghat DH and Suri DH to attend duty in three shifts every day; weekly offs of the MTs caused the CCU to run without MTs on one shift. Since three MTs used to take weekly offs on three days, such scenario recurred thrice every week.

(iii) Shortage/non-utilisation of essential major equipment of CCU: Operational Guideline for CCU and HDU laid down standard list of equipment. Status of availability, when checked in audit, revealed considerable shortage and/ or non-functioning of equipment in CCU as detailed in *Appendix 2.1.1*. It was observed that

- In Balurghat DH, though National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) guidelines or guidelines framed by the state specified setting up of a minimum 12-bedded CCU unit in a DH and funds were also accordingly spent. The CCU unit was running with only eight beds. As a result, the associated accessories/equipment, e.g., Ripple Mattresses, Ventilators, Nebulizers, Multichannel Monitors, etc., were lying un-used/ broken in the store. While, a Semi Auto Analyser, though procured, was not found either physically or in stock; the automated cell counter, which can be used on blood or urine samples to determine the number and types of cells present or to check the viability of a cultured cell line for research purposes, was never used since procurement, which was attributable to lack of training of the MTs.
- In Suri DH, it was observed that 11 out of 21 types of essential/ desirable equipment were short of the normative requirement stipulated under guidelines. Three major equipment, viz., Electrolyte Analyser (primarily used to measure sodium, potassium and chloride in human body), Semi Auto Analyzer (measures different chemicals and other characteristics in a number of biological samples quickly), Microbial Culture Machine (determines the type of organism, its abundance in the sample being tested), though available, were not functional.
- Electrolyte Analyzers were not functional due to non-availability of reagents in Suri and Jhargram DHs.
- None of the CCUs ever maintained any down-time register of equipment.

(iv) **Non-availability of essential drugs for CCU:** The guidelines specified standard list of 109 medicines with buffer stock quantity which should be available in a critical care unit. The actual status of availability of 27 randomly selected drugs when checked for the five sampled months, exhibited poor status of availability and stocked quantity as detailed in *Appendix 2.1.2*. The following was evident:

Balurghat DH	Suri DH	Jhargram DH
<ul style="list-style-type: none"> ➤ Fourteen out of the 27 drugs test-checked were out-of-stock for different periods of the test-checked months. Out of these 14, six essential drugs remained completely out-of-stock for the entire five test-checked months' period; while three drugs were out-of-stock for four of the five sampled months' period. ➤ As regards maintenance of buffer quantity in stock, adequate stock of none of the 27 test-checked drugs, except Injection (Inj.) Paracetamol, was maintained in compliance with norms. Buffer stocks of 10 drugs were not maintained for the entire test-checked period of five months. 	<ul style="list-style-type: none"> ➤ Twenty two out of the 27 drugs test-checked were out-of-stock for different periods of the test-checked months (Data available for four months). Out of these 22, 13 essential drugs remained completely out-of-stock for the entire test-checked months. 	<ul style="list-style-type: none"> ➤ Availability was checked for three sampled months in Jhargram DH. Seventeen out of the 27 drugs test-checked were out-of-stock for different periods of the test-checked months. Out of these 17, eight essential drugs remained completely out-of-stock for the entire three test-checked months' period. ➤ Excluding the stock-outs, the drugs which were in stock, were not kept in adequate quantities as prescribed. ➤ Buffer stocks of 11 drugs were not maintained for the entire test-checked period of three months.

2.1.6.5 Operation Theatre (OT) Services

(i) **Acute shortage of OT staff – Surgeries conducted without OT Technicians:** Status of requirement *vis-à-vis* availability of Surgeons, Nursing staff and OT Technician was as below:

Table 2.1.7: Requirement and availability of manpower for OT

Sl. No.	Category of staff	Requirement			Actually available (as on February 2019)			Shortage		
		BDH	SDH	JDH	BDH	SDH	JDH	BDH	SDH	JDH
1	Surgeons#	4	4	4	3	4	5	1 (25%)	0 (0%)	0 (0%)
2	Staff Nurse*	24	26	24	18	14	16	06 (25%)	12 (46%)	8 (33%)
3	OT Technician#	14	14	14	0	0	0	14 (100%)	14 (100%)	14 (100%)

Source: Records of the OT Department of the District Hospitals

as per IPHS for 500 beds; * two nurses/ OT table & one nurse/ Recovery bed as per IPHS

The OTs continued to operate without OT Technicians even as of March 2021. Availability of surgeons (two) in Balurghat and nursing staff (eight) in Jhargram found to have reduced further during 2019-21.

Thus, even in comparison with the standards of a 500-bedded hospital, there existed an acute shortage of human resource attached to OT across the selected DHs. The authorities failed to clarify how in the absence of an OT Technician, surgeries were performed.

(ii) Non-availability of OT drugs/stocks not maintained: Assessor's Guidebook of NHM specified to ensure availability of certain drugs in OT for assured services. However, when Audit attempted to check the status of availability of the specified drugs in sample months, it was seen that no stock registers were being maintained in OT of Jhargram DH.

However, records (stock register/ observation register), showed that a wide range of essential medicines were never kept in stock or were out of stock in all the three selected DHs as detailed in *Appendix 2.1.3*. The following was observed:

- Out of 23 prescribed drugs, 12 and 18 drugs were not available in the OTs in any of the test-checked months in Balurghat and Jhargram DH respectively.
- In Suri DH, 7 and 11 out of 23 essential medicines were not available in OT respectively in test-checked months of February 2017 and May 2018.

Under the circumstances, the DH authorities could not clarify how surgeries were carried out without these essential drugs in the OTs of the DHs.

(iii) Non-availability of OT equipment: IPHS lists out essential equipment for OT for delivery of assured services recommended for a 500-bedded District Hospital. Status of availability of the equipment (as of February 2020) in OTs of the three selected DHs was found grossly deficient:

Table 2.1.8: Requirement and availability of equipment for OT

Equipment Type	Requirement of types of equipment		Availability of equipment (types of equipment)			Shortage of types of equipment		
			BDH	SDH	JDH	BDH	SDH	JDH
OT	<i>Essential</i>	21	07	07	16	14	14	05
	<i>Desirable</i>	3	00	00	00	03	03	03
Anesthesia	<i>Essential</i>	15	11	08	08	04	07	07

Source: Records of the OT Department of the District Hospitals

Moreover, though Balurghat DH had sufficient number (eight) of Boyles apparatus with fluotec and circle absorber (provides an accurate supply of medical gases mixed with an accurate concentration of anaesthetic vapour, delivers continuously to the patient at a safe pressure and flow), the same could not be put to use in absence of centralised piped supply of medical gases in the OT.

It is pertinent to mention that no down-time register of OT equipment were maintained in any of the selected DHs.

(iv) Surgical safety records not ensured: NHM Assessor's Guidebook prescribes that surgical safety checklist, pre-surgery evaluation records and post-operative evaluation records for OTs should be prepared for each case. Scrutiny, however, revealed that in none of the cases of surgeries performed in Balurghat and Jhargram DHs, prescribed check lists for surgeries conducted were maintained during the period checked in audit. Suri DH only maintained the same in respect of major surgeries carried out. The situation prevailed as of August 2021.

2.1.6.6 Maternal, Neo-natal and Child Health

(i) **Pregnancy & Child birth:** Balurghat DH, Suri DH and Jhargram DH operated Maternity wards with 60, 33, 54 functional beds respectively. These maternity wards were supplemented with wards to serve post-operative, gynaecology and Lower Uterine Segment Cesarean Section (LUCS) cases (50, 90 & 40 functional beds respectively) from February 2017 in Jhargram DH, from April 2017 in Balurghat and from May 2017 in Suri DH. Labour Rooms have always been a part of the Maternity Wards.

A. Non-availability of drugs and consumables in Labour Room: As per NRHM Maternal and Newborn Health Tool Kit (2013), the emergency drug tray at Labour Room (LR) should contain certain drugs. Availability of the drugs at LR in the test-checked months showed absence of medicines in stock of all the three selected DHs as detailed in *Appendix 2.1.4*.

Out of 15 essential medicines, eight medicines in Balurghat DH, six medicines in Suri DH and nine medicines in Jhargram DH were never kept in stock¹³ of LRs during the five test-checked months. Another two medicines in Balurghat DH, four medicines each in Suri DH and Jhargram DH were partially out of stock during the test-checked period.

B. Mothers discharged within 48 hours of delivery: Guidelines on Ante-natal Care and Skilled Attendance at Birth (2010) stated that, conventionally, the first 42 days (six weeks) after delivery are considered the post-partum period. The first 48 hours of the post-partum period, followed by the first one week are considered the most crucial period for the health and survival of both of the mother and her newborn. Evidence has shown that more than 50 per cent of maternal deaths take place during the post-partum period. NHM Assessor’s Guidebook also stipulated for discharge of mothers and babies after passage of at least 48 hours of delivery in the case of institutional delivery. However, test-check of records revealed that majority of mothers were discharged within 48 hours of delivery as tabled below:

Table 2.1.9: cases of discharge of mothers before 48 hours

Year	Discharge of mothers within 48 hours		
	Balurghat DH	Suri DH	Jhargram DH
	<i>(percentage of total deliveries)</i>		
2014-15	3,961 (68 %)	8,539 (69 %)	3,373 (58%)
2015-16	3,527 (60 %)	9,551 (77 %)	3,619 (60%)
2016-17	393 (7 %)	9,344 (82 %)	4,106 (69%)
2017-18	42 (1 %)	8,186 (73 %)	4,327 (66%)
2018-19	0 (0%)	8,780 (70 %)	4,056 (63%)
2019-20	0 (0%)	9,128 (70%)	4,252 (64%)
2020-21	0 (0%)	9,476 (80%)	4,452 (66%)

Source: HMIS data of the District Hospitals

The above table shows that there was improvement in Balurghat DH in this matter, but situations in Suri and Jhargram DHs remained a matter of concern as these two DHs continued to discharge upto 80 per cent and 66 per cent of mothers respectively within 48 hours of delivery (as of March 2021).

¹³ Apart from Inj. Hydrazaline, Inj. Ampicilline, Inj. Adrenaline and Methylodopa which were common for all DHs, medicines like Inj. Betamethasone, Inj. Lignocaine-2%, Inj. Diazepam, Inj. Calcium Gluconate-10%, Inj. Gentamicine, Inj. Metronidazole, Inj. Hydrocortisone Succinate and normal saline were out of stock.

C. Corticosteroids not administered – discrepancy in reporting: In case of pre-term deliveries (<37 weeks), mothers were to be administered corticosteroid drugs (Inj. Betamethasone/ Inj. Dexamethasone) to accelerate maturation of fetal lungs to decrease number of neonates with respiratory distress syndrome and improves survival in pre-term delivered neonates.

It could be seen in the preceding paragraph that Inj. Betamethasone was not available with Labour Rooms in all or some of the test-checked months. Scrutiny of Labour Room Register of Balurghat DH for May 2018 showed the following status:

Table 2.1.10: Cases of administration of corticosteroid

No. of records in LR Register in May 2018	No. of cases where gestational age was not mentioned	No. of pre-term deliveries (exclg. cases directly taken to Labour Room)	No. of cases where corticosteroids administered	No. of cases of administration of corticosteroid shown in HMIS
400	36	69	12	34

Source: HMIS data of the District Hospitals

Thus, corticosteroid was administered to the mothers only in case of 12 out of total 69 pre-term deliveries. However, there was a mismatch with number (34) reported by Balurghat DH through Hospital Management Information System (HMIS). The issue must be investigated and accountability fixed.

Further, it was found that there was no data/ information recorded in the Labour Room Register about administration of corticosteroids in case of pre-term deliveries during 2014 to 2017. Documents in support of administration of corticosteroid (Ante Natal Steroid Use Record Registers) during this period were not furnished by Balurghat DH though asked for.

D. Maternal Mortality: The status of maternal mortalities in the three selected DHs and number of reviews carried out was as below:

Table 2.1.11: Trend of conduct of maternal death reviews in three test-checked DHs

Sl. No.	Year	2015	2016	2017	2018
Balurghat DH					
1	Total live births	5,648	5,498	5,821	5,729
2	Number of maternal deaths as per hospital KPI data	2	2 (3 as per CMOH)	2 (3 as per CMOH)	3 (6 as per CMOH)
3	Total number of maternal death review done by DH	2	0	2	4
4	Rate of MMR/ 1,00,000 live births	35.41	36.38	34.36	52.36
Suri DH					
1	Total live births	11,936	10,387	11,204	11,661
2	Number of maternal deaths as per hospital KPI data	14	19	14	16
3	Total number of maternal death review done by DH	14	19	14	16
4	Rate of MMR / 1,00,000 live births	117.29	182.92	124.96	137.21
Jhargram DH					
1	Total live births	5,773	5,832	6,614	6,084
2	Number of maternal deaths as per hospital KPI data	3	5	8	4
3	Total number of maternal death review done by DH	3	5	8	4
4	Rate of MMR / 1,00,000 live births	51.97	85.73	120.96	65.75

Source: Records of CMOHs alongwith KPI data of the respective DHs

In case of Balurghat DH, there was mismatch between figures of maternal death reported in KPIs and those reported by the CMOH, Dakshin Dinajpur. The reasons for such differences could not be ascertained in audit. Suri DH was far ahead in maternal mortality rate among these three test-checked DHs. While Suri continued to show highest MMR in 2019 (91.37), MMR of Jhargram increased to 117.51 in 2020 surpassing other DHs.

E. Maternal Death Reviews (MDR) - deficient and unfruitful death review:

Following instructions of NHM, Government of West Bengal issued Operational Guidelines for Implementation of Maternal Death Review (Community Based and Facility Based MDR) in July 2010. The District Hospitals were responsible for carrying out Facility Based Maternal Death Reviews (FBMDRs) for submission to CMOH of the District. Accordingly, a Facility Based Maternal Death Review Committee was to be formed by the DHs with ACMOH as the Nodal Officer and Superintendent, specialists from Gynaecology & Obstetrics (G&O) as members. For each case of maternal death, the form for facility based MDR is to be filled up within 24 hours. The committee was to meet monthly for reviewing all the MDR forms of the month. The implementation of the suggested corrective measures which emerge as an outcome of this review was the responsibility of the Medical Superintendent of the DHs.

Scrutiny of 44 MDR documents¹⁴, however, revealed the following:

- Though reviewing every death was mandatory, out of 14 maternal deaths that occurred during 2015 to 2018, Balurghat DH did not carry out review of six deaths without any recorded reasons.
- No FBMDR Committee was formed by Balurghat DH till September 2018. Even after formation of the committee, it did not discuss any maternal death till date of audit, though three maternal deaths occurred during 2019-20. Consequently, the gaps/ lacunae emerging from MDR forms (*i.e.*, Lack of CCU/ HDU facility or OT attached Post Anesthesia Care Unit), remained unresolved.
- Six deaths out of ten test-checked cases of Suri DH were attributable to potentially avoidable factors, missed opportunities and substandard care. Cases of improper identification of post partum rise of BP which lead to eclampsia, not enough early intervention during active phase of labour, Injection (name not legible) was not started from first referral unit, improper anti-natal care, *etc.*, were opined in the review reports. MDR report showed that in three out of these six cases, conditions of the mothers were “stable” at the time of admission and death could have been avoided by proper identification of postpartum rise of BP or early intervention during active phase of labour.
- IPHS 2012 stipulated that a DH should have the facility of separate eclampsia¹⁵ room and equipment for management of eclampsia mother. However, Jhargram DH did not have separate room and equipment for mothers suffering from eclampsia. Out of 20 deaths reviewed in Jhargram DH, three mothers had died due to Eclampsia.

¹⁴ 44 MDR comprised all 14 deaths from 2015 to 2018 in Balurghat DH, 10 deaths occurred in the test-checked months of 2015 to 2017 in Suri DH and all 20 deaths in Jhargram DH from 2015 to 2018

¹⁵ a condition in which one or more convulsions occur in a pregnant woman suffering from high blood pressure, often followed by coma and posing a threat to the life of mother and baby

Jhargram DH did not carry out any review of seven deaths of mothers occurred between July 2020 and July 2021. However, while furnishing KPI figures to H&FW Department, it showed all deaths as reviewed in suppression of the fact.

F. New Born Care: To accelerate the achievement of national goals and to bring down childhood mortality, the Government of India (GoI), in addition to renewing efforts in providing quality health care for women, infants and young children under the NRHM, took a key step towards setting up of newborn care facilities at various levels of public health services. A District Hospital was to set up a Special Newborn Care Unit (SNCU), which provides special care (all care except assisted ventilation and major surgery) for sick newborns, along with Newborn Care Corner (NBCC) at labour room and OT.

- **Operation of inadequate SNCU beds:** As per the Facility Based New Born Care Operational Guidelines by NHM (2011), the minimum recommended number of beds for an SNCU at a District Hospital was 12. However, if the DH conducts more than 3,000 deliveries per year, four beds were to be added for each 1,000 additional deliveries.

Actual status of bed availability was as follows:

Table 2.1.12: Availability of SNCU beds

Name of DH	No. of deliveries/ year (from 2014)	Ideal number of SNCU beds	Functional SNCU beds	Shortage (percentage)
BDH	> 5000	20	14 ¹⁶	30
SDH	> 12000	48	40	17

Source: NHM norms and records of SNCU Departments of the DHs

- **Non-availability of equipment for newborn care:** The Indian Public Health Standards (IPHS) stipulated list of equipment for use in Special Newborn Care Unit of a District Hospital. Though the list was framed for running a minimum 12-bedded SNCU, a comparison of equipment against the list in the test-checked three districts exhibited acute shortage of equipment as detailed in *Appendix 2.1.5*.

Out of the test-checked 21 types of equipment essential to run an SNCU, Balurghat DH, Suri DH and Jhargram DH did not have/ did not adequately have 16, 13 and 10 equipment respectively,

Important instruments like Resuscitation Kits, Oxygen Hood, Suction Machines, Infantometers, Suture sets, Multi-Channel Monitors, Digital Thermometers, Neonatal Stethoscopes, etc., were either scarce and/ or absent across the test-checked DHs.

- **Neonatal deaths in SNCU and reviews thereof:** Special Newborn Care Unit (SNCU) is meant primarily to reduce fatality among sick children born within the hospital or outside, including home deliveries within first 28 days of life.

Scrutiny of records revealed that percentage of newborn death ranged between 14 and 20 in Balurghat DH, between 12 and 53 in Suri DH and between 10 and 14 in Jhargram DH during 2015-2018. The situation, however, improved during 2019-21 and ranged between 8 and 10 in all the three DHs.

¹⁶ During January 2015 to March 17, from April 2017 onwards it was 20

G. Child Death Reviews: State Health Department order circulating the Child Death Review (CDR) mechanism, recognised most child deaths occurring across the state as preventable. CDR was envisaged to enable the concerned authorities to take corrective measures to avert such deaths in future.

Scrutiny of records showed that all the selected DHs carried out CDRs against all child deaths occurred in the DHs.

Table 2.1.13: Position of conduct of child death reviews in three test-checked DHs

Name of the DH	Total Neonatal deaths reviewed (period)	Major reasons for death (percentage of total neonatal deaths reviewed)	Number of death observed as preventable	Comments
Balurghat DH	64 in 2019 (excluding babies with extremely low birth weight)	<ul style="list-style-type: none"> Hypoxic-ischemic encephalopathy/ Birth Asphyxia (a condition arising when the body is deprived of oxygen): 40 (63) 	15	No documents in support of any discussion on the CDRs and adopting of any corrective action could be produced by Balurghat DH.
Suri DH	791 (May 2018 to Dec 2019)	<ul style="list-style-type: none"> Birth Asphyxia: 550 (70) Respiratory Distress: 59 (seven) Septicemia: 11 (one) 	04	--
Jhargram DH	54 in 2018	<ul style="list-style-type: none"> Respiratory distress: 46 (85) Septicemia: Two (below one) 	14	Panel identified lack of minimal respiratory support (CPAP/ HHHF Nasal Cannula) as cause of death and recommended essential equipment/ facility/ services.

Source: Records of the District Hospitals

The trend continued as 22 (out of 105) and nine (out of 137) neonatal deaths were found preventable in 2020 in Balurghat and Jhargram DH respectively. No records on child death reviews were produced by Suri DH for the period from January 2020 to November 2020.

The Respiratory support to newborn is life saving for newborn with breathing difficulty. If breathing difficulty in newborn worsens, supply of oxygen at a high flow rate (5-10 L/ min) to newborn is essential. IPHS also stipulates for provision of one CPAP (Continuous Positive Airway Pressure) for a DH. It was stated that the CPAP machine would work only on the centralized oxygen supply through pipeline and the Jhargram District Hospital had no such arrangement even as in September 2021.

Further the facility for full sepsis screening and BACTEC blood culture was lacking at JDH, as a result, infants suffering from septicemia were not treated on emergent basis leading to mortality of infants.

H. Laxity in Vitamin K prophylaxis: Vitamin K is required for the synthesis of coagulation factors that prevent and control bleeding. The Ministry of Health and Family Welfare, Government of India recommended (April 2014) that all newborns should be given Vitamin K intramuscularly after birth to minimise the risk of ‘Vitamin K Deficiency Bleeding’ (VKDB). All newborns delivered in health facilities at all levels should receive Vitamin K prophylaxis with record of date and dose in the Labour Room/ OT register, neonatal case sheets and referral/ discharge slip.

Review of records made available to audit, however, revealed that ‘Vitamin K’ administration to infants soon after birth to prevent VKDB was introduced in Suri DH only from July 2015. As such, 15,513 babies (live births) born between April 2014 to July 2015 did not receive Vitamin K.

I. Adverse event registers not maintained: As per NHM Assessor’s Guidebook for Quality Assurance, a health facility should maintain records of any adverse event following vaccination and/ or family planning procedures.

Review, however, revealed that no records of adverse event following vaccination and/ or family planning procedures were maintained by Suri and Jhargram DHs. As such precision and effectiveness of the vaccination and family planning units of the DHs could not be ascertained.

Suri DH, however, started maintaining Adverse Event Register from January 2021.

***Summary of findings:** In the three test-checked District Hospitals, five out of 13 essential IPD Services in IPD wards were not available while almost none of the 18 super speciality services (excepting two in Balurghat DH and one in JDH) was in existence. As regards essential and crucial IPD services, Suri DH had its CCU non-functional from October 2019 to February 2020. Acute shortage of trained manpower, drugs, equipment, etc., were noticed in CCU, Emergency and Operation Theatre services provided by the selected DHs. Surgical safety was compromised by not complying to pre and post-surgical checklist. Justifications in support of referrals were also not properly recorded.*

In post natal care, a large number of mothers were discharged within 48 hours of delivery ignoring inherent risk of developing complications. Many labour room drugs were not in stock. A number of instances were noticed where deaths of mothers were not reviewed. Available Maternal Death Review (MDR) showed gaps at DH level labour room facilities leading to fatalities of mothers. As gaps were never plugged, MDR served no meaningful purpose. Child Death Reviews showed a number of deaths were preventable. Lack of minimal respiratory support in Jhargram DH continued to be a matter of concern as it factored in child death.

Availability of Resources

2.1.7 Drugs

Department of H&FW, GoWB framed a State Drug Policy (SDP) 2004 with an objective to define the policy goals, to outline the strategies to meet the above goals and to create a forum for evaluation and system monitoring.

As per the policy, a secondary level hospital should have a Drug and Therapeutic Committee to suggest the administration of appropriate ways and means relating to inventory management and use of drugs. Though Balurghat DH furnished a register relating to ‘Drug Procurement Committee’, it only showed the list of members without details of any deliberations and recommendations.

2.1.7.1 No drug procurement plan and drug formulary prepared

The Indian Medical Council Regulations (Professional Conduct, Etiquette and Ethics) also suggested for development of drug formulary¹⁷ for ensuring rational prescription and use of drugs by adopting the ways and means suggested by the Drug and Therapeutic Committee.

Audit, however, observed that the DHs neither prepared any hospital drug formulary nor ever assessed the quantity of drugs required for the hospital; consequently, there was no drug procurement plan of the hospitals as observed as of August 2021.

As a result, serious deficiencies were noticed in procurement and keeping of stock of essential medicines in all the selected DHs as discussed below.

(i) Essential drugs not procured: The Department of Health & Family Welfare framed (January 2018) list of essential drugs for different levels of hospitals. A District Hospital, being a secondary level hospital, was to procure and maintain stock of 694 drugs, including life-saving drugs, in its stock so that desired services could be rendered.

A review of procurement of drugs against the state framed Essential Drug List (EDL) surprisingly showed that 51% to 66% of the 694 essential drugs were never procured by any of the selected DHs during the test-checked period from 2014-15 to 2018-19 as tabulated below:

Table 2.1.14: Position of procurement of Essential drugs in three test-checked DHs

Sl. No.	Name of DHs	No. of Essential Drugs as per State EDL	No. of drugs procured	No. of drugs never procured (percentage)
1.	Balurghat DH	694	234	460 (66.28%)
2.	Suri DH		266	428 (61.67%)
3.	Jhargram DH		341	353 (50.86%)

Source: Records of Medicine Strees of the District Hospitals

In Suri DH, it was also seen that out of 250 kits, chemicals and reagents to be procured and maintained in stock (as per Notification H/TDE/299/5S-05/2017 dt. 23.03.18), the hospital authority had procured only 146 chemical reagents.

(ii) Essential drugs remaining out of stock: Of the small percentage of EDL drugs procured by the selected DHs (as discussed above), 172 drugs, 26 drugs and 18 drugs remained out of stock for different periods during 2018-19 in Balurghat DH, Suri DH and Jhargram DH respectively as shown below:

Table 2.1.15: Position of essential drugs remaining out of stock in test-checked DHs

Name of DHs	No. of drugs remained out of stock for given range of days				
	<= 15 days	16-30 days	31-90 days	91-150 days	>150 days
Balurghat DH	13	07	32	18	102
Suri DH	00	00	04	10	12
Jhargram DH	02	04	04	06	06

Source: Records of Medicine Strees of the District Hospitals

Under the circumstances the DH authorities failed to clarify how the hospitals carried on to render services and dispensed free drugs (as per free drug policy

¹⁷A drug formulary is a list of generic and brand-name prescription drugs covered by a health plan.

of the state) to the OPD and IPD patients of the hospital by not procuring and also by not keeping stock of essential drugs.

(iii) **Administration of non-standard drugs:** The Deputy Director of Health Services (Equipment & Store), Central Medical Stores, invites e-tender for selection of suppliers and preparation of Rate Schedule for procurement of drugs, equipment and other hospital consumables by District and Sub-District level Hospitals and other direct purchasing health units under the H&FW Department throughout the State.

As per existing terms and conditions of tender document, every batch of drugs except Anti Rabies Vaccine (ARV), Anti Venom Serum (AVS) and other Sera/ Vaccines & immunological products should contain In-house Test report of the Company. This apart, the Central Medical Store (CMS) also has a system of statutory testing of samples of all batches of medicines received by the district/ sub-district hospitals, from empanelled laboratories. All adverse results of the testing were to be uploaded in the Stores Management Information System (SMIS) or to be intimated otherwise to all procuring units so that the drugs were not issued and consumed.

Cross-checking of the records of medicines of the three selected DHs *vis-à-vis* the list of drugs found to be of Non-Standard Quality (NSQ) revealed that some batches of the NSQ drugs were received in the DHs. However, instead of discarding the medicines, the medicines were issued from the stores to the wards and were administered to the patients as detailed below:

Table 2.1.16: Instances of administration of NSQ drugs in test-checked District Hospitals

Sl. No.	Name of drug	Batch No.	Quantity consumed	Ward involved
Balurghat DH:				
1.	Dexamethasone Sodium Phosphate Inj. IP 8 mg/ 2 ml (Pack of 10 vials)	1603207	406.50 packets	Isolation, Burn, Emergency, OT, Male Surgical, Maternity, Labour Room, Male Medicine, Female Medicine, Child & CCU
2.	Amoxicillin 500 mg + Clavulanic Acid 125 mg Tab (Strip of 10 tabs)	CLMD-1037	500 tabs	Maternity
3.	Glimiperide 1 mg tab (strip of 10 tabs)	163208	380 tabs	OPD Pharmacy
Suri DH:				
1.	Amoxicillin 500 mg + Clavulanic Acid 125 mg Tab	CLMD-1001	13,700 tabs	OPD-1,000, Gynaecology-3,000, FSW-700
2.	Ciprofloxacin HCl Tab. I.P. 500 mg	CPL-122	41,500 tabs	OPD-30,000, Labour-4,000, Other Wards-7,500
Jhargram DH:				
1.	Ciprofloxacin 250 mg	CPR 208,210	450 tabs	Male and Female Medical
2.	Inj. Ergometrine Maleate 0.2 mg/ ml	ME11713	1,050 amps	Labour Room, Post Obstetrics and Gynaecological Ward

Source: Records of CMS and respective wards of the District Hospitals

It could be seen from the above that substantial quantities of seven different NSQ batches of six drugs were administered to the patients of various IPD and OPD wards of three DHs. This was attributed by the DH authorities to absence of any intimation about the Quality of drugs supplied.

Though impact of administration of the NSQ drugs on patients was asked for, no details could be provided by the DH authorities.

(iv) Administration of expired drugs: Assessment and procurement of drugs in consonance with assessed demand are integral elements of efficient management of inventory of drug and consumables. Review, however, showed that a large number of medicines in considerable quantities expired their shelf-lives over the years. Balurghat DH had 70 types of medicines expired while Suri DH had eight and Jhargram DH had 103 medicines that expired during the audited period.

A test scrutiny carried out in audit showed instances of expired drugs being actually administered to the patients in various IPD wards in all three DHs:

- In Balurghat DH, six types of drugs (out of 61 drugs test-checked) issued between 2017-18 and 2019-20 to different IPD wards, were administered to the patients of five IPD wards after the date of expiry of the drugs (*Appendix 2.1.6*). Though it was seen that in most wards dates of expiry were recorded against the medicines in stock register, the dates were ignored resulting in administration of expired medicines to patients.
- In Jhargram DH, in 2018-19, 381 units (tabs/ injections) of two types of drugs were administered to patients after expiry (*Appendix 2.1.6*).

It is pertinent to mention that in none of the wards of DHs, there were accesses to online Store Management Information System (SMIS).

There was no scope to evaluate the hazards of consumption of expired drugs on patients by Audit.

(v) Poor storage conditions: Drugs and Cosmetic Rules, 1945 stipulated parameters for the storage of drugs for maintaining the efficacy of the drugs before those were issued to patients. The norms and parameters prescribed in the said Rules were, however, not adhered to as observed in audit.

In Jhargram DH, the drugs and consumables were stored in open place without any container/ tray/ cart. The roof of the store building was damaged and damp and was in dilapidated condition. As a result, there was a high probability of it affecting the condition and hence, quality of drugs.



Pic 2.1.2 to 2.1.4: Store, District Hospital, Jhargram

As per Assessor's Guidebook for Quality Assurance for District Hospitals 2013, the hospital service provider was to ensure secure storage of narcotic and psychotropic drugs through lock and key. The Jhargram District Hospital did not secure storage of such drugs during the period of audit. Further, the buffer stock of medicines and consumables were not maintained by the hospital during the period of audit.

In Suri DH and Balurghat DH also, drugs were found stored on the floor in absence of adequate space on shelves. In Suri DH, three of the four freezers/refrigerators did not have 24 hour temperature recording nor did those display the storage instructions of vaccines. There was no improvements in the situation as of August 2021. Such lack of reliable access to safe and effective drugs could result in diminished public trust in the health system.

Summary of observations: In absence of Drug and Therapeutic Committees, there existed no drug formulary and drug procurement plan. As a result, there were instances like large number of essential drugs not being procured or remaining out of stock. This would have led to significant out-of-pocket expenditure being burdened on the patients, especially the poor. Moreover, alarming instances were noticed where non-standard and expired drugs were administered to patients representing serious laxity in control mechanism. Storage condition of drugs also called for special attention.

Though there were provisions in place for preparation of list of drugs by hospitals on the basis of disease patterns and inflow of patients; guiding orders for maintenance of buffer stock; storage of drugs and ensuring quality of drugs before being administered to the patients; inter-district or inter-institutional transfer of medicines before the expiry, etc., compliance to these rules has to be ensured for effective operation.

2.1.7.2 Equipment

The Indian Public Health Standards prescribed equipment norms for District Hospitals based on its bed strength. The Department of H&FW neither adopted IPHS nor did it devise any essential equipment norm/ list for a District Hospital to maintain. Only list of equipment to be maintained at CCU and SNCU was found to be in place. Status of availability/ non-availability of various equipment required for various line services have already been discussed earlier in the Report. However, in the absence of any general list of equipment for a district hospital, there was no scope for the district hospital to carry out any gap analysis exercise and to prepare a procurement plan against any time scale.

(i) Poor inventory management: As a general rule { West Bengal Financial Rules (WBFR) 99 & 109 }, all departments in possession of stores required for use in public service are to maintain stock account. Review, however, showed that the stores in Balurghat DH and Jhargram DH did not maintain proper stock of equipment. The equipment stock registers, as produced to Audit, recorded only some minor instruments and consumables of the hospital.

It was stated by Balurghat DH that management of stock and AMC of all equipment has centrally been vested with a private organization which had prepared a stock of equipment after assigning bar-code to each equipment in possession of the DHs. However, enquiry revealed that the list was not dynamic one as an unauthenticated list of equipment (as on 8 December 2019) was furnished to audit. The list only contained equipment already in possession of

the erstwhile DHs. The equipment supplied for the newly built Super Specialty Hospital (SSH) buildings in all the DHs, maintained by West Bengal Medical Services Corporation Limited (WBMSCL), were not included in the list. As such, the DH authorities did not have a comprehensive picture of equipment in its possession. The situation remained unchanged as of August 2021.

(ii) Non-availability/ Shortage of equipment and serious anomalies in stock: Observations on non-availability/ shortage of equipment in respect of CCU, OT, Emergency and SNCU have been discussed earlier in this report. A cross-checking with the list of equipment prescribed in IPHS (for a 500-bedded DH) for some of the remaining departments/ services against Asset Register (prepared by HITES) and list of equipment for SSH (maintained by WBMSCL) *vis-à-vis* current physical status obtained from respective departments, revealed shortages and anomalies in stock as detailed in *Appendix 2.1.7A, 2.1.7B and 2.1.7C*.

Evidently, all the selected DHs not only operated in absence and/ or with serious shortage of essential equipment, but also a discrepant inventory of equipment was maintained. No physical verification of equipment was ever carried out by the DH authority during the period covered in audit.

Summary of findings: *Inventory of equipment was not properly maintained in the test-checked DHs. There were acute shortage of Eye, ENT and Endoscopy equipment compared to normative requirement envisaged by IPHS. Moreover, anomaly in stock and physical existence of equipment were observed by Audit.*

2.1.7.3 Human Resource

(i) No definite sanctioned strength- no future plan for plugging up vacancies: There existed no separate order specifying the sanctioned strength of staff of the selected DHs. The basis of sanctioned strength was a general guiding order issued in 1991 which specified a formula of calculating the sanctioned strength of different cadre based on bed-strength of a hospital. Requirement of manpower has never been assessed and/ or revised since 1991, though there has been gradual increase in bed strengths in all three DHs. Moreover, the sanctioned strength of some cadres as obtained from H&FW Department were at variance with sanctioned strength as available with the DHs in respect of those cadres as shown below:

Table 2.1.17: Mismatch of sanctioned strength at some cadres between Departmental figures and DH level figures

Name of Cadre	Sanctioned strength as per H&FW Department			Sanctioned strength as per the District Hospitals		
	BDH	SDH	JDH	BDH	SDH	JDH
Medical Technologists (MT)	34	36	29	52	18	NA
Staff Nurse	468	516	346	400	263	NA

Source: Records of the H&FW Department and District Hospitals

As there existed no definite sanctioned strength of hospitals, evidently, there existed no plan or target of filling up the vacancies in a time frame. Jhargram DH authority was unaware of its sanctioned strength.

(ii) Shortage of manpower vis-à-vis sanctioned strength: There were substantial vacancies (as of April 2019) in the DHs, as compared to the sanctioned strength given by Directorate of Health Services (DHS) in different cadres of manpower as shown below:

Table 2.1.18: Shortage of manpower vis-à-vis sanctioned strength in test-checked DHs

Cadre	Sanctioned strength	Men-in-Position in DHs (01.04.2019)				Shortage
		Regular	Contractual		Total	
			State budget	NHM		
Balurghat DH:						
Medical Officer	90	50	4	2	56	34 (38%)
Paramedical	101	54	1	11	66	35 (35%)
Staff Nurse	468	279	0	0	279	189 (40%)
Administrative	195	82	0	10	92	103 (53%)
Jhargram DH:						
Medical Officer	78	57	6	NA	63	15 (19%)
Paramedical	55	35	2	NA	37	18 (33%)
Staff Nurse	346	239	0	NA	239	107 (31%)
Administrative	NA	29	0	NA	29	0

Source: Records of the H&FW Department and District Hospitals; Figures of Directorate have been taken as sanctioned strength of Nursing staff of all DHs and of all cadres of Jhargram DH.

The DHS, however, could not provide the men-in-position Cadre-wise break up of status in respect of Suri DH. The overall number of men-in-position in Suri DH showed that there were 24, 7 and 41 *per cent* vacancies¹⁸ in the cadres of Medical Officer, Paramedical Staff and Staff Nurse respectively.

The status as of March 2021 showed that shortage of Staff Nurse and in Medical Officer worsened (30 - 40 *per cent* and 41 - 43 *per cent* respectively for Balurghat and Suri DHs) while Jhargram DH showed an increasing trend in shortage in the Medical Officer and Paramedical Staff cadre. Shortage in Paramedical staff in Balurghat and Jhargram DH was, however, reduced to 30 *per cent* and 13 *per cent* respectively.

Thus, alarming level of shortage of nursing staff and Medical Officer in Balurghat and Suri DHs calls for attention of the Government as it can potentially affect the patient care.

Moreover, the existing manpower of the DHs, having a sanctioned bed-strength ranging from 600 to 1,024, was abysmally low even compared with the minimum essential manpower specified cadre-wise and specialty-wise suggested for a DH with 500 beds as by IPHS as detailed in **Appendix 2.1.8**. A synopsis showed the following status:

Table 2.1.19: Shortage of manpower vis-à-vis IPHS norms in test-checked DHs

Specialty	Minimum strength for a 500-bedded DH	Shortage as on 01.04.19		
		BDH (930-bedded)	SDH (1,024-bedded)	JDH (600-bedded)
Medical Officer	68	29 (42.64%)	15 (22.06%)	13 (19.12%)
Paramedical Staff	100	57 (57%)	62 (62%)	64 (64%)
Administrative Staff	27	19 (70.37%)	15 (55.55%)	17 (62.96%)

Source: IPHS norms and records of the District Hospitals

The gaps found to have widened by March 2021. Shortage of MO ranged between 31 *per cent* in Suri DH and 35 *per cent* in Jhargram DH. Shortage of Administrative Staff also increased up to 63 *per cent* in Suri DH.

(iii) Human Resource needed to run Specialty and Super-specialty services, were not available: H&FW Department, GoWB, constructed (2016) a

¹⁸ Medical Officer: 61 in position out of 80 sanctioned, Paramedical Staff: 56 in position out of 60 and Staff Nurse: 306 out of 516

500-bedded 10-storied Super Specialty Hospital (SSH) in the compound of Balurghat DH as an integral part of the existing District Hospital to render specialty services like G&O, Medicine, Surgery, Paediatrics, Imaging Services, Clinical Pathology and Super Specialty Services like Ophthalmology and Orthopaedics. For the purpose of making it operational, 478 posts against 20 different cadres were sanctioned by the Department.

Review, however, showed that the existing wards of the DH were shifted to the SSH Building but continued the operation with the existing HR available with the DH. Since creation of the SSH, posting of only 66 staff nurse and seven staff (Non-Medical Technical Person) were made against the sanctioned post of 478 under different cadre as shown below:

Table 2.1.20: Shortage of manpower *vis-à-vis* sanctioned strength in SSHs attached to DHs

Sl. No.	Name of the post	No. of sanctioned strength	Number posted
1.	GDMO	15	0
2.	Specialist MO	41	0
3.	Dy. Nursing Super	4	0
4.	Staff Nurse	161	66
5.	Ward Sister	12	0
6.	Asstt. Superintendent	3	0
7.	Pharmacist	7	4
8.	Lab. Technician	04	0
9.	X-Ray Technician	4	0
10.	ECG Technician	4	2
11.	Ward Master	4	0
12.	Storekeeper	4	0
13.	Clerk	5	0
14.	Physiotherapist	2	1
15.	Dietician	1	0
16.	GDA	148	0
17.	Sweeper	50	0
18.	Driver	2	0
19.	Cleaner	2	0
20.	DEO	5	0
Total		478	73

Source: Records of the H&FW Department and District Hospitals

No GDMOs or Specialist MOs were posted. As a result, all the deliverable Specialty Services ran with acute shortage of HR rendering the delivery of comprehensive secondary care remained unfruitful.

Summary of observations: *There was no definite sanctioned strength devised for the DHs, though conflicting data were available with the Department and the test-checked District Hospitals. However, there were acute shortage in the cadres of Medical Officer and Nursing Staff. Evidently, the Department was not in a position to frame any time bound plan for filling up the vacancies. The test-checked DHs having 850 beds in average, exhibited acute shortage of manpower even against normative strength of manpower envisaged in IPHS for a 500-bedded DH. Prospect of delivery of specialty/ super specialty services at district level in Dakshin Dinajpur District remains remote as only 15 per cent of sanctioned HR for Specialty/ Super Specialty services were posted in Balurghat DH.*

2.1.7.4 Infrastructure

(i) **Sub-optimal and inefficient utilisation of infrastructure:** West Bengal Medical Services Corporation Ltd. (WBMSCL) under Department of H&FW, GoWB undertook the construction of the Super Specialty Hospitals (SSH) at district level on turnkey basis (planning, design and execution) wherein 10-storied building was constructed for SSH of 500 bed (In case of Jhargram DH, it was five storied building for 300-bedded). The turn key contractor was also responsible for supply and installation of medical equipment and furniture which was approved under the project as a package for the selected DHs.

Though the SSHs were ready by February 2016, however, it was observed that delivery of health care services started only from April-May 2017 in Balurghat and Suri SSHs. It was further seen that even after commencement of delivery of services, the DH authorities could not utilise the huge infrastructure created for the SSHs, non-posting of human resources being the main attributable factor.

A. Short utilisation of IPD beds of SSH: Year-wise sanctioned bed-strength and poor utilisation (functional) status of the beds had been detailed in *Appendix 2.1.9*.

Though with the inclusion of SSHs, the sanctioned bed strength increased by 116, 92 and 100 *per cent* in Balurghat DH, Suri DH and Jhargram DH respectively, the increase in utilisation of beds was only by 58 *per cent* in Balurghat and 74 *per cent* in Suri. Jhargram DH, however, registered a growth of 91 *per cent* in utilization of beds. Beds and bed mattresses, were, however,

found wrecked and lying dumped in the SSH buildings.



Pic 2.1.5: Wrecked beds lying in Suri DH

B. Idle civil infrastructure & furniture: The newly built multistoried SSHs with total floor area of 1,60,000/ 80,000 sq. ft. (adding together ten/ five floors) were envisaged to deliver all the specialty and super specialty services.

However, in reality no additional specialty and/ or super-specialty service could be introduced till date of audit. Instead, only some existing wards of the DHs were shifted from its pre-existing buildings to the SSH buildings. It was observed, only 77 *per cent* (1,22,759 sq. ft.) in Balurghat SSH building and 69 *per cent* (1,09,682 sq. ft.) in Suri SSH building were utilised as of June 2019 leaving the remaining floor spaces lying unutilized.

Moreover, this portion of un-used civil infrastructure and the furniture were lying without any maintenance leading to rapid wear and tear.

In Balurghat, such shifting of existing wards from old DH building to new SSH building caused scattering of departments/ wards within the campus. As a result, the Emergency in the old Balurghat DH building was so far away from OT and some IPD wards in SSH, that people had to use ambulance to



Pic 2.1.6 Floor space and furniture lying un-used without maintenance in Balurghat DH

bring ailing patients from Emergency to OT or for admission in IPD in SSH building. This can potentially cause additional danger for patients brought to emergency requiring immediate surgery.

C. Supplied equipment lying unutilised: As the Balurghat SSH could not operationalise services at desired level due to dearth of doctors and other support staff, a number of equipment were found lying unutilized in locked up rooms of the SSH building or remained unused since installation as detailed below:

Table 2.1.21: Equipment lying unutilized in test-checked DHs

Sl. No.	Equipment	Supplied Qty.	Issued Qty.	Balance Qty.	Remarks
1.	500 MA X-Ray Machine	1	1	0	Not used
2.	60 MA portable X-Ray	1	1	0	Not used by Mammography Deptt.
3.	Mammography unit	1	1	0	Not in use
4.	Fibre-optic Bronchoscope with light source	1	0	1	Not installed
5.	Nebuliser	10	3	7	Lying uninstalled
6.	Radiant Warmer	4	3	1	Lying uninstalled
7.	ECG Machine Computerised	4	3	1	Lying uninstalled
8.	Laryngoscope Fibre-optic ENT	2	2	0	Not used
9.	Laryngoscope Indirect	3	2	1	None of these three used/ installed
10.	Snellen Chart/ Drum with remote	1	0	1	Not installed
11.	Trial lens sets with frame	1	0	1	Not installed
12.	Log Mar Vision Chart	1	0	1	Not installed
13.	Retinoscope	2	1	1	Lying uninstalled
14.	Dental Chair with Accessories	3	0	3	Not installed
15.	Dental X-Ray	1	0	1	Not installed
16.	Dental Instrument and Accessories	3	0	3	Not installed
17.	Haematology Analyser	1	0	1	Not installed
18.	Class-I Bio-Safety Cabinet	2	0	2	Not installed
19.	Endoscope (OGD)	1	0	1	Not installed

Source: Records of the District Hospitals

Apart from the above list of equipment which were documented as not installed or not used by Balurghat DH, other equipment, like Baby-Incubator, which were shown as issued to Paediatrics Ward in the list and shown as commissioned in August 2017, were actually found lying packed inside a locked room indicating their idling for at least four years.



Pic 2.1.7 & 2.1.8 Four baby incubators, though shown as issued to Paediatrics ward and in service, was found lying packed in un-used locked up room of SSH building

Three Neo-Natal Ventilators also lay uninstalled in Balurghat DH due to lack of pipe line supply of medical gases. The machines were supplied in 2015 with a warranty of three years from the date of installation. Even after a lapse of six years of supply, the same could not be installed.

In Suri Super Specialty Hospital, out of 90 types of medical equipment supplied between March 2016 and July 2018 by the turnkey supplier, 29 equipment worth ₹ 9.10 crore, could not be made functional till date (February 2020) due to non-availability of specialized doctors and manpower, training, non-supply of film, cassettes, accumulation of moisture (sweating) on machine due to dampness, battery, reagents, *etc.* Audit scrutiny also revealed that the warranty of machines had already been expired.

Further, the hospital authority assessed (June 2018) and identified that the turnkey supplier supplied (January 2017) 24 types of furniture worth ₹ 2.20 crore beyond requirement or for service not planned in the SSH. Those excess supplied furniture were kept in packed condition in the seventh floor of the Super Specialty Hospital since the date of supply.

WBMSCL instructed (July 2018) Suri SSH to reallocate the surplus medical equipment and furniture to the old DH building. The residual excess, if any, after such reallocation was to be communicated to WBMSCL. The CMOH of the District was also requested to undertake the relocation exercise and ensure utilisation of all equipment/ furniture that have relocated to the existing hospital for post facto approval of the department.

However, the district authority could not reallocate to put the unused furniture/ equipment into use till date.

D. Pipeline Supply of Medical Gases remaining non-functional: The Super Specialty Hospitals in the three selected district hospitals (Balurghat, Suri and Jhargram) came up with centralized Medical Gas Pipeline System (MGPS) as included under the turnkey contract. As MGPS is a patients' life-saving system, WBMSCL had instructed the contactors to exercise the checks of the installation and commissioning process as per guidelines of HTM-2022 Standard and to get it certified through a qualified third party agency/ consultant with the approval of WBMSCL.

The MGPS were found to have been completed in all three DHs between August 2016 and April 2017. However, the system became functional in Suri DH only from October 2020, while in the remaining two DHs, it remained only partially functional. An oxygen plant has been set up for the SSH building of Jhargram DH (including some parts of the old building) under PM-CARES fund.

E. Absence of drainage system- un-scientific disposal of liquid waste: The Balurghat DH campus including SSH building, quarters for doctors, nurses and staff, *etc.*, never had a proper drainage system in place. All effluents of the hospital wards and staff quarters passing through shallow channels (cut across the compound, partially concreted and partially not) lead to a swampy land behind the SSH building.



Pic 2.1.9 & 2.1.10: Plight of drainage in Balurghat DH

Review of resolutions of Rogi Kalyan Samity (RKS) meeting showed that though the matter of construction of drainage system was under consideration from or before January 2014, and the hospital authority showed concerns of health hazards of the people of locality and the patients due to the choked drainage, the DH was still running without a proper drainage system even as of August 2021, *i.e.*, after passing of seven years.

F. Other Projects lying incomplete: Review of RKS resolutions and list obtained from district health authority showed that a number of projects essential for smooth running of the DHs were either not approved or not completed since long as detailed in **Appendix 2.1.10**.

It could be seen that a number of projects were not even approved as on date of audit and received the Administrative Approval and Financial Sanction (AAFS) of the Health Directorate. Evidently the DHs continued operation with curbed infrastructural facilities.

Summary of observations: *There was sub-optimal and inefficient utilisation of infrastructure. Even after commencement of delivery of service, the DH authorities could not utilise the huge infrastructure created for the SSHs, non-posting of human resources being the main attributable factor. Though there had been substantial increase in sanctioned bed strength (by 92 to 116 per cent), the same could not be translated into equivalent increase in functional beds in two test-checked District Hospitals. A large portion of newly created civil infrastructure and procured furniture/ fixtures for super specialty hospitals have been lying idle. This apart, as super specialty services could not be operationalised, a number of costly and sophisticated equipment supplied for the Super Specialty Hospital lied packed for years. Pipeline Supply of Medical Gases could not be operationalized creating hindrance in delivery of proper health care services to patients. Liquid waste was irregularly discharged in Balurghat DH in absence of proper drainage system.*

**Support &
Auxiliary
Services**

2.1.8 Radiology & Diagnostic Services

Efficient and effective diagnostic services, both radiological and pathological, are amongst the most essential health care facilities for delivering quality treatment to the public based on accurate diagnosis. IPHS suggested a DH to ensure a list of equipment and facilities; availability of which was as found below:

2.1.8.1 Radiology Services

The role of radiology is central to disease management for the detection, staging and treatment of diseases. Adequate availability of functional radiology equipment, skilled human resources and consumables are the key requirements for the delivery of quality radiology services.

(i) Lack of essential equipment: The essential equipment, as stipulated by IPHS, to ensure delivery of desired radiology services in a district hospital was not available with the DHs:

Table 2.1.22: Dearth of equipment vis-à-vis IPHS requirements

Sl. No.	Name of Equipment	Number required	Nos. available			Remarks
			BDH	SDH	JDH	
1.	500 M.A. X-Ray machine	01	01	01	01	SDH & JDH: Non-functional
2.	300 M.A. X-Ray machine	01	02	00	01	BDH: 1-Non-functional SDH: Not available & JDH: Non-functional
3.	100 M.A. X-Ray machine	01	01	00	02	BDH & JDH: Non-functional SDH: Not available
4.	60 M.A. X-Ray machine (Mobile)	01	01	01	01	All DHs: Non-functional
5.	Dental X-Ray machine	01	01	01	01	--
6.	Colour Doppler Ultrasound machine with 4 probes	04	04	02	02	BDH & SDH: Machines had only two probes (abdomen & soft parts) instead of four
7.	Portable ultrasound	01/desirable	00	00	00	All DHs: Not available
8.	C.T. Scan Multi slice (64 slice)	01/desirable	01	01	01	All DHs: In PPP mode
9.	Mammography Unit	01	01	01	00	BDH & SDH: Non-functional JDH: Not available
10.	Echocardiogram	01/desirable	00	00	00	All DHs: Not available
11.	MRI 1.5 Tesla	01/desirable	00	00	00	All DHs: Not available

Source: IPHS norms and records of Radiology Department of the District Hospitals

It could be seen that though 100 MA, 60 MA X-Ray machines and Mammography Unit were available with Balurghat DH, those were not used due to shortage of doctors (Mammography Unit) or were lying out of order. The period of lying out of order was so long that DH authority could not specify. Colour Doppler Ultrasound machine did not have two probes.

In Suri DH, out of its seven Radiography equipment, as per Asset Register, only four were functional. 500 MA, 60 MA X-Ray machines and Mammography Unit could not be used due to non-availability of film and sweating issue. The warranty periods of those machines had expired.

In Jhargram DH, for establishing Blood Component Separation Unit (BCSU) in the old Radiology unit, five working X-Ray machines inside the old Radiology unit were to be shifted to Rural Hospital. Accordingly, Electro Medical and Allied Industries Ltd. (EMAIL), a State Government Company and the supplier of the equipment, was requested by the district authority to shift the machines to the desired location. On being refused by EMAIL, the hospital authority dismantled all the five machines without technical guidance and dumped in a room. The machines had been lying dismantled and defunct since August, 2018.



Pic 2.1.11 and 2.1.12: Dumped five number of X-Ray machines in Jhargram DH

Due to non-functioning of five X-Ray machines, 550 X-Ray films also expired in December, 2017. Moreover, Jhargram DH left with only three X-Ray machines (one Digital & two portable) functional out of six machines available in the DH.

Consequently, the average Turnaround Time (TAT) of getting X-Ray done in Jhargram was eight days from the date of advice in OPD. The TAT for USG was about one year for OPD patients due to availability of only one Radiologist.

None of the desirable radiology equipment like Portable ultrasound, Echocardiogram and MRI machines were available in any of the DHs except CT scan in PPP mode.

(ii) Anomaly in number of X-Ray machines and sub-optimal usage: Review/scrutiny of various records showed that though Balurghat DH had nine X-Ray machines recorded in its Asset Register, it actually had 12 X-Ray machines in its possession of which four X-Ray machines were lying out of order. The matter should be reviewed and ensured that no intentional camouflaging was done.

It was further observed that Balurghat DH engaged a private party to perform X-Ray in the DH in PPP mode. The trend when analysed showed that the PPP unit carried out more (1,293 cases per month on an average) number of X-Rays during the test-checked months as compared to cases done in-house (793 cases per month on an average) in spite of higher in-house resources. This indicated possibility of sub-optimal utilization of in-house resources.

Similarly, in Suri DH, the hospital authority received another three X-Ray machines (one ceiling suspended Digital Radiography system, one 500 MA X-Ray Machine with Radiography & Fluoroscopy and one Portable 60 MA mobile X-Ray machine) for SSH from WBMSCL during 2016-17. However, the number of X-Rays done by using the in-house machines decreased from 9,778 in 2015 to 819 in 2019. The hospital had eight technicians in 2015 and 12 technicians in 2019. It was seen that the X-Ray technicians were engaged for registration of the OPD patients.

2.1.8.2 Diagnostic Services

(i) Lack of essential equipment: The essential 58 types of laboratory equipment as stipulated by IPHS to ensure delivery of desired diagnostic services in a district hospital, were not available with the DHs as detailed in *Appendix 2.1.11*.

Review showed that out of those 58 types of equipment,

- Thirty-two types of laboratory equipment were not available with Balurghat DH. Of the remaining 26 equipment available with the hospital, 13 were available in grossly inadequate number.
- In Suri DH, 22 essential laboratory equipment were not at all available, while 10 equipment showed gross shortage.

(ii) Non-availability of diagnostic services: Review of availability of essential diagnostic services, as stipulated in IPHS, *vis-à-vis* services available in the test-checked DHs showed that a wide range of diagnostic services were not available in the DHs (*Appendix 2.1.12*).

It was noticed that out of 60 test-checked diagnostic services specified by IPHS as to be rendered mandatorily by a District Hospital, 45 (75 per cent) services in Balurghat DH, 34 (57 per cent) services in Suri DH and 45 (75 per cent) services in Jhargram DH were not available.

(iii) Instances of erroneous test results from DH Laboratory: NHM guideline on Free Diagnostic Service Initiative also specified that a health facility should establish a system of regular sample cross-checking of diagnostic results with identified reference laboratories such as All India Institute of Medical Sciences (AIIMS) or Christian Medical College (CMC) Vellore, etc. Deviations found in cross-examinations would be categorized under “warning” zone (*i.e.*, deviation beyond certain limit) or “not acceptable” (*i.e.*, most severe deviations.)

- Review of the reports as detailed in **Appendix 2.1.13** showed that, average 12 per cent of 571 sampled test-results of Balurghat DH laboratory were categorized under ‘warning’ zone, while almost 17 per cent were termed as ‘not acceptable performance’. The error percentage was alarmingly high in case of HbA1c (70 per cent) and Urine Chemistry (55 per cent).
- In Suri DH, while the annual synopsis of such cross-verification reports, as furnished to audit, for 2016, 2017 & 2018 showed little deviations, deviations in the monthly reports of 2019 showed ‘not acceptable performance’ in four out of six occasions in respect of HbA1c test reports as detailed in **Appendix 2.1.13**.

In case of significant deviations, the authority was to take corrective measures ranging from kits to instruments including deployment of skilled manpower. It is pertinent to mention that calibration of 137 various equipment was done in Balurghat DH in March 2019. However, out of 73 number of 26 types of laboratory equipment available with Balurghat DH, only two of the laboratory equipment, were calibrated.

Since laboratory test results defines the course of treatment, immediate rectification of the same may please be ensured so that no false treatment is rendered to patients.

(iv) Turnaround Time not assessed: NHM guideline specified reporting time of various diagnostic tests performed either in-house or by outsourcing, while Turnaround Time (TAT) for laboratory investigations is considered as a performance indicator. It also illustrated the detailed entries¹⁹ in the register for this purpose.

Review, however, showed that none of the selected DHs ever assessed TAT of radiology or laboratory investigations. The practice prevailed as of August 2021 showed that:

- In Balurghat DH, that requisitions for tests handing over of reports did not contain dates. Moreover, the laboratory reports were scribbled on the requisitions itself and returned to wards without date and signature of the doctor. As a result, the TAT could not be assessed.

¹⁹ Request form no, name and registration no. of the patient, name of authorised requester, type of primary sample, examination requested, date and time of sample collection, date and time of receipt of sample and date of delivery of report.

- In Suri DH, in the absence of the test indent forms/ registers in case of OPD patients, it was not ascertainable whether all investigations recommended by the doctors were performed by the hospital.
- In Jhargram DH, no registers were maintained at the in-house laboratory to identify the TAT. In reply, the JDH authority claimed that receipt of requisition for tests and sample collection was done on the same day.

Summary of observations: Wide range of IPHS-stipulated essential diagnostic services were not available in the DHs. A number of essential X-Ray machines to ensure delivery of desired radiology services in a district hospital were not in service. The available machines were also sub-optimally utilized leading to inordinately high Turnaround Time. Some essential radiological tests were not available in the DHs. Up to 78 per cent of essential laboratory equipment were either not available or acutely short of required number. Instances were observed where laboratory test results, when cross-verified externally, were proved erroneous.

2.1.8.3 Referral Services

Assessor's Guidebook (Vol.-I) for Quality Assurance Scheme under NHM required DHs to establish a mechanism for referral linkages to other/ higher facilities so that continuity of care of patients is ensured. For this purpose, Refer in and Refer out Registers were to be maintained.

(i) Non-maintenance of records of OPD Refer-out cases: Audit observed that neither the OPD Departments nor the Emergency of any of the selected DHs maintained any records of refer out cases during the period covered under audit as continued as of August 2021. In fact, the refer out was shown as 'nil' in Key Performance Indicators submitted to the H&FW Department against almost 34.23 lakh of patients attending OPD and 7.07 lakh patients attending Emergencies during 2015 to 2018.

This may be viewed with the fact that a number of essential, desirable and/ or all super-specialty services were not available in these three DHs. Hence, it was not forthcoming as to how cases requiring such services were managed in the hospitals without referring them out.

Further, Refer in Registers, for recording details of patients who was referred by any other facility to these DHs, was also not maintained till August 2021.

(ii) Irregular referral of IPD patients: Review of Refer-out Registers of different IPD wards of Balurghat DH for 2018 showed that patients were referred out to higher health facilities without recording proper reasons as to why such patients could not be treated in the District Hospital. Out of 395 cases referred out during 2018 from 10 IPD wards of Balurghat DH, reasons against 345 referrals were recorded only as 'for better management' and in 24 cases, no reasons were recorded at all.

In Suri DH, the hospital authority maintained the Refer-Out Register only from May 2018. Review of the register in respect of four departments, viz., Orthopaedics, ENT, EYE and Dental, however, revealed the followings:

Table 2.1.23: Analysis of cases referred out from Suri DH

Name of the Department	Total no. of patients referred out	No. of patients referred out for want of equipment	Absence of equipment/ facility	No. of avoidable referral cases
Orthopaedic	971	194	C-ARM Machine with its accessories in the OT was found non-functional from May 2018 due to dampness of wall (sweating) issues.	09
ENT	150	05	Endoscope with its accessories were non-functional (from May 2018) due to want of specialist doctors.	12
EYE	93	22	Non-availability of equipment	06
Dental	29	Nil	--	Nil
Total	1,243	221		27

Source: Records of respective Departments of Suri DH

Out of 221 patients referred out to other facilities, 216 were referred out due to non-functioning of equipment and five patients were referred out for lack of equipment and specialized doctors. Further, 27 referred out cases of the above three departments could have been avoided as similar types of surgeries/ treatment were conducted in the hospital on regular basis.

2.1.8.4 Dietary Services

Dietary service of a hospital is an important therapeutic tool. As per IPHS, dietary service is an essential support and auxiliary service that a District Hospital was to provide.

All the three selected DHs supplied cooked diet to the indoor patients of the DHs by engaging private diet supplier through tender formalities.

(i) Cleanliness and hygiene never monitored: The contractors were to maintain cleanliness and hygiene with regard to kitchen site, the utensils and equipment used and manpower deployed. It was the responsibility of the contractor to ensure no entry with shoe/ slipper in kitchen area, installation of proper exhaust system, collection of waste in appropriate coloured plastic bags and proper disposal of waste from the kitchen site. For this purpose the contractor was to maintain a Kitchen Inspection Register at the kitchen site and attach all periodic maintenance certificates of equipment and appliances used in the kitchen. Competent authority of the health facility was to inspect the kitchen site at-least once a month and record its observations in the Kitchen Inspection Register.

Review, however, showed that neither did the contractors maintain any such Kitchen Inspection Registers, nor did hospital authorities pay any visit to monitor whether cleanliness and hygiene norms were being followed in any of the test-checked DHs. It was noticed from Diet Committee report of Jhargram DH that kitchen and the area earmarked for washing the utensils, serving plates was highly unhygienic.

(ii) Quality and quantity of diet never verified – insufficient quantity of sub-standard food served: The agreement executed with the contractors specified the type and standard of raw materials like rice, pulses, vegetables, condiments, milk, etc., to be procured by the contractor so that the patients' diet conform the provisions of the Food Safety and Standards Act, 2006. To ensure

that quality and quantity of diet is duly maintained, DHs authorities had the right to examine the bills of shopped items, stock registers and other books of accounts of the contractors. The bills of the contractors were only to be passed after a certificate given on the bill by the authority to the effect that diets have been satisfactorily served.

Audit scrutiny, however, showed that though regular certificate of satisfactory rendering of services were recorded on diet bills, Balurghat DH authority could not produce any evidence to have ever carried out any inspection of quality and quantity of food supplied to patients. There was no stock register of raw materials maintained by the contractor. Bills for shopped items and books of accounts of the contractor when sought for in audit were not produced.

A surprise inspection of the kitchen site of Balurghat DH by Audit revealed that grossly deficient quantity of food was served in hospital diet. For instance, the piece of fish when weighed showed 37 gm as raw and 20 gm when fried, which as per the diet scale was to be 75 gm and 50 gm respectively:



Pic 2.1.13: Raw fish in kitchen of Balurghat DH



Pic 2.1.14: Raw fish weighed 37 gms in Balurghat DH



Pic 2.1.15: Fried fish weighed 20 gms in Balurghat DH

Evidently, the weight of the pieces of fish was even less than half of the prescribed weight as per diet scale specified in the agreement. Minutes of RKS meeting also showed that such observations and/ or issues on quality or quantity of diet served in Balurghat DH were never discussed in the RKS meetings held during the period under audit.

There was no record/ mechanism followed in Suri DH of checking of quality and quantity of diet supplied to the patients.

A diet committee was formed (April 2014) by Jhargram District Hospital (JDH) to monitor the quality and quantity of the cooked diet. It was evident from the reports of the committee that not only diminished quantity of diet, but also, the contractor persistently supplied sub-standard quality of food to the patients of the DH as under:

- The Chicken and fish per meal served were not more than 30 grams and 25 grams instead of specified 75 grams and 50 grams respectively.
- Steamed rice and dal were also served 200 grams and less than 100 gram per meal instead of specified 450 grams and 100 grams respectively.
- Quality of rice was far below the standard IR 36, as specified by the Department.
- Cucumbers were served in the breakfast instead of banana.
- Diabetic diet was not provided to diabetic patients though bills for the same was claimed by the agency and was paid by the JDH authority.

- In paediatric ward, only one full rice diet (Diet-A) was served to the each mother and was forced to share the meal with her child though two separate meals for both mother (Diet-A) and child (Diet-C) were claimed separately by the agency.
- Uncooked fish, rotten egg and frozen milk were found inside the refrigerator for cooking and serving to the indoor patients.

Hon'ble Chairman, Standing Committee, Health & Family Welfare Department, GoWB after a physical inspection (September 2016), expressed his dissatisfaction in this matter.

However, the Jhargram District Hospital authority continued to renew of agreement with the contractor. Reasons for extending contract with the same contractor ignoring such documented unsatisfactory service was not stated by the JDH authority though asked for.

(iii) Use of other fossil fuel instead of LPG: In accordance with clause 5 of

section-III under General Guidelines (November 2014) for supplying cooked diet at health facilities, the diet contractor shall only use LPG as cooking fuel. It was also stipulated that use of electricity as fuels or polluting fuels like wood, other fossil fuels, etc., shall be deemed to be lapse in the services being provided by the contractor and shall be liable for deduction of liquidated damages and other remedial actions available to the health facility under the contract. The ovens and cylinders were to be procured by the contractor.



Pic 2.1.16: Cooking with other fossil fuel in Balurghat DH

During surprise inspection of the kitchen site of both Balurghat DH and Jhargram DH by Audit, it was observed that diet was cooked using other fossil fuels

instead of LPG in both the DHs, though LPG cylinders were present.

In Jhargram DH, reports submitted by Diet Committee revealed that highly inflammable liquid fuel like Diesel was used on regular basis at the kitchen. Electric heater was also found in the kitchen for cooking purposes. Wood available in and around the hospital premises and coal were used as fuel by the agency for cooking purposes.

It is pertinent to say that both the old buildings of Balurghat DH and Jhargram DH, where the kitchens were located, even did not have fire license of Fire Department.

Summary of observations: Not only the cleanliness and hygiene of the kitchen site was ill maintained, sub-standard quality of food was served, and that too in insufficient quantity, by the private contractors outsourced by the DHs. There was no monitoring on part of the DHs and allowed the private contractors to continue with such unacceptable service violating norms of diet services. Other fossil fuels were used for cooking instead of LPG.

2.1.8.5 Hospital Linen & Laundry Services

I. Stock of hospital Linen:

(i) No linen inventory maintained in Balurghat DH: IPHS specified the minimum number of different types of linen to have in custody of a DH having

500 beds. In an effort to match the inventory of linen of Balurghat DH with standards of IPHS, it was found that Balurghat DH neither had any linen store nor did it maintain any stock of linen available in the DH.

Further, scrutiny showed that the linen store keeper, by order (January 2014) of the Superintendent, was directed to close down the linen store and distribute linens in its stock among wards. There was no instruction to the wards to maintain stock register of linens either. The registers produced by the wards before Audit were incomplete and did not capture any meaningful information. Records of transaction of linen between the wards and the washing contractor were also not properly maintained. No signature of the laundry people was also obtained while handing over linens for washing.

(ii) Whereabouts of linens not known: As per guidelines for Kayakalp Initiative²⁰ (2015), in an ideal situation a hospital should have six sets (four in using cycle and two reserved) of linens per bed. Scrutiny revealed that 17,228 bed sheets were obtained from District Reserve Stores (DRS) to Balurghat DH during the period from 2014-15 to 2018-19. Out of the same, 15,758 bed sheets distributed to different wards as found from equipment store stock registers. Cross-check of records of twelve²¹ Wards having 436 functional beds showed that these wards had been issued 11,863 bed sheets (8,631 were distributed during 2017-19 only) during 2014-19. As per norms of six bed sheets per functional beds, only 2,616 bed sheets were in use. Balurghat DH was not in a position to state whereabouts of the remaining 9,247 number of bed-sheets bulk of which were received only in 2017-18 and 2018-19 by the DH. No approval of condemnation due to wear and tear and/ or discarding of soiled linen were found recorded. This unexplained shortage calls for investigation to identify the responsibility centre.

In Jhargram DH, verification of records of the following linen items at the instance of Audit showed unexplained shortage of items as compared to balance reflected in the stock register.

Table 2.1.24: Mismatch between stock balance of linen items and those physically found in Jhargram DH

Items	Balance as per stock register	Physically found	Missing stock* (percentage)
Bed-sheet	10,876	7,708	3,168 (29%)
Blanket	1,613	624	989 (61%)
Mosquito Net	884	275	609 (69%)
Patient Pant	367	202	165 (45%)
Patient Shirt	357	190	167 (47%)
Draw sheet	390	229	161 (41%)
Cut sheet	297	164	133 (45%)

*Source: Record of the Jhargram DH; *includes unserviceable quantities as claimed by DH authority*

No documentary evidence in support of the periodic physical verification of stock was produced to audit. It was also observed that a huge quantity of linen

²⁰ to incentivize and recognize public healthcare facilities that show exemplary performance in adhering to standard protocols of cleanliness, infection control and sanitation

²¹ Nutrition & Rehabilitation Center (NRC), Maternity Ward (MAT), Isolation Ward (ISO), Female Medical Ward (FMW), Male Medical Ward (MMW), Female Surgical Ward (FSW), Male Surgical Ward (MSW), Child Ward (CW), Sick & Newborn Care Unit (SNCU), Critical Care Unit (CCU), Neonatal Ward (NEO) and Psychiatry Ward (PSY)

items kept as unserviceable but the JDH authority never formed any committee to declare the unserviceable items as condemned.

(iii) No standard for washing followed: Laundry service was outsourced in all the three selected DHs. The guidelines for Kayakalp Initiatives specified in detail the processes and washing standards to be followed. It was the responsibility of the hospital authority to disinfect and sluice the soiled linen in 0.5% bleaching solution for 30 minutes before handing it over to the outsourced agency for washing. In case of hand washing by the outsourced agency, a 4-step detailed guideline stipulated pre-soaking in soap, use of 5% chlorine solution, liquid soap, warm water, adding of sour, etc.

Review, however, showed that none of the DH authorities followed disinfection and sluicing of soiled linens before handing over to the laundry for washing. Further, neither the tender documents (invited by CMOsH) nor the terms of agreements executed with the private parties for laundry services mentioned the requirements of washing as stipulated in guidelines. As such, there was substantial possibilities of violation of the washing protocols by the agency in the absence of prescribed protocol in terms of the Agreement.

Summary of observations: No inventory of linens was maintained in Balurghat DH, whereabouts of linens were not known in Balurghat and Jhargram DHs. Significant quantity of hospital linens was missing in Suri DH. Audit observed systemic lacunae in regular change and washing of bed linens. None of the DHs followed the process of disinfection and sluicing of linens before handing over linens to the outsourced contractors for laundry service. The private contractors were allowed to use hospital infrastructure and resources like water, electricity, etc., in Balurghat and Jhargram DH without any provision of the same in agreement.

2.1.9 Bio-Medical Waste Management

A Performance Audit on Management of Bio-Medical waste in West Bengal (*vide para no. 2.1*) was included in the Report of the Comptroller & Auditor General of India for the year ended March 2018 (General & Social Sector) on Government of West Bengal, in which various irregularities in segregation, treatment and disposal of Bio-Medical Waste (BMW) in health facilities had been flagged. It is seen that similar irregularities continued to occur in the test-checked DHs, as discussed below:

2.1.9.1 BMW Authorisation

Every Occupier²² handling Bio Medical Waste was to obtain 'Authorisation' from WBPCB. The Authorisation was also to be renewed from time to time following the same procedure.

The test-checked three DHs obtained Authorisation of WBPCB for the facilities only in September 2018 (Balurghat), April 2018 (Suri) and June 2018 (Jhargram). Further, Authorisations of Balurghat DH and Suri DH were taken for 320 beds and 520 beds only, whereas they operated 539 and 766 functional

²² Occupier means a person having administrative control over the institution and the premises generating BMW, which includes a hospital, nursing home, clinic, dispensary, veterinary institution, animal house, pathological laboratory, blood bank, and clinical establishment, etc.

beds respectively. Therefore, the DHs were still operating with inadequate/partial authorisation of WBPCB.

2.1.9.2 Non-accounting of BMW generation at source

It was the responsibility of every Occupier to submit Annual Reports to WBPCB showing details of generation and treatment of BMW. For the purpose, each health care facility was to maintain a Bio-medical waste management register showing category and colour coding wise quantity of BMW generated by the hospital and BMW collected by the Common Bio-Medical Waste Treatment Facility (CBMWTF). The register was to be updated on a day to day basis. Monthly and annual reports were also to be submitted to WBPCB and uploaded in the website of the health facility.

Audit scrutiny, however, revealed that as of August 2021, Suri DH never maintained the BMW register. Jhargram DH, instead of keeping its own account only pasted the slips handed over by the CBMWTF in a register which did not mention all category of waste. Though a Bio-Medical Waste Register was maintained by Balurghat DH, it showed generation of only three categories of wastes viz., anatomical, blood stained beddings, etc., (yellow bags), glassware, metallic body implants, etc., (blue bags) and sharps (puncture proof container) waste.

2.1.9.3 Irregular segregation

The BMW (Management & Handling) Rules, 1998 and BMWM Rules, 2016 specified colour coding²³ and type of containers for segregation of BMW at point of generation.

Cases of irregular segregation of BMW at source, however, were noticed in Balurghat DH and Jhargram DH (evident from the minutes of the District Quality Team (DQT) meeting).

In Balurghat DH, it was seen that BMW was disposed (in red and yellow bags) along with black municipal waste bags, though mixing of BMW with Municipal solid waste (to be collected in black bag) was highly irregular as it had a potential risk of contaminating the entire solid waste of the town. Inappropriate segregations were noticed in blue plastics also.



Pic 2.1.17: Segregated with municipal waste



Pic 2.1.18: Blue bag not containing glass waste



Pic 2.1.19: Blue bag used in Black bin

²³ Yellow plastic bags for human anatomical waste, laboratory waste, chemical waste, etc.; Red plastic bags for recyclable contaminated waste; White Puncture proof containers for sharp wastes; Cardboard box with Blue level for glassware & metallic body implants and Black plastic bags for municipal wastes.

2.1.9.4 BMW remaining untreated for more than 48 hours

Every BMW generator was required to ensure collection, transportation, treatment and disposal of BMW within 48 hours of its generation.

Though Balurghat DH had an agreement of daily collection of BMW by the CBMWTF from the common collection site (BMW storage) of the DH, the CBMWTF used to send small vehicle for collection, inadequate to accommodate the quantity of daily generation of BMW by the DH. This resulted in gradual piling of unlifted BMW in the hospital compound for months without treatment involving the risk of spread of infection.

The Balurghat DH authority, however, did not take up the matter with the WBPCB, the controlling authority of CBMWTFs, though the issue was referred (Since 2018) to the CBMWTF, CMOH and Directorate of Health Services. The situation persisted during the visit of Audit in February 2020.

On the other hand, in Jhargram DH, the capacity of existing common collection centre for BMW was small, damaged and insufficient to cater the increasing demand of the hospital. The collection centre was located just behind the Hospital Kitchen in a close proximity, indicating substantial possibility of spread of infections. Minutes of DQT also revealed instances of irregular transportation of BMW with overflowing bins and BMW remaining untreated.

2.1.9.5 Irregular storage and disposal- discharge of untreated liquid waste

As per BMW Rules, all BMW generated at IPD wards were to be segregated in colour coded plastics/bags and cleared daily to the covered Common Collection Site (BMW storage).

Instances were, however, noticed where BMW bags, cleared from the bins of wards, were left to lie open in corridors. Moreover, instead of the BMW storage, it was seen that, BMW plastics were disposed openly in the compound of the DHs, involving high risk of infection spreading out:



Pic 2.1.20: BMW lying open in corridor instead of storage



Pic 2.1.21: BMW lying open in corridor instead of storage



Pic 2.1.22: BMW disposed openly in DH compound



Pic 2.1.23: BMW disposed openly in DH compound

Apart from the above, as per provisions of BMW Rules, 2016 and reiteration of the same condition in Authorisation issued by WBPCB, the DHs were to install and treat the liquid chemical waste of the hospital through an Effluent Treatment Plant (ETP) before discharging the same to mix with general effluent.

However, Balurghat DH did not have an ETP to treat the liquid chemical waste as of August 2021. Moreover, it did not even have a proper drainage system {as discussed in paragraph 2.1.7.4 (i) E} to discharge the liquid waste. Balurghat DH allowed the infectious liquid waste to discharge into a swampy ground. Such arrangement may lead to seepage of the infectious fluids contaminating the ground water.

The authorization issued to Jhargram DH (June 2018) stipulated that the occupier should submit the action plan for installation of ETP within three months. However, the DH continued to operate without ETPs even as of August 2021. Consequently, the liquid chemical waste of the hospital continued to be discharged through the municipal drainage system without treatment.

Summary of observations: Balurghat DH and Suri DH were operating with inadequate/ partial authorisation of WBPCB. Category wise accounting of BMW generation at source was not done in Balurghat DH. There were instances of only partial lifting of BMW, inadequate capacity of existing common collection centre for BMW, etc., resulting in untreated BMW, in contravention to rules, remaining stored in DHs for more than 48 hours. Instances of irregular segregation and mixing of BMW with municipal solid waste were noticed in Balurghat and Jhargram DH. Liquid BMW were found to be discharged without treatment leaving substantial scope of spread of contamination. Discharge was not even through a proper drainage system in Balurghat DH which involved risk of outbreak of infection. Monitoring of management, as found in Balurghat DH, was grossly deficient.

Monitoring & Regulatory System

2.1.10 National Quality Assurance Scheme guidelines not adhered to

Ministry of Health & Family Welfare, GoI, in order to support and facilitate sustainable quality assurance programme of public health system in the country, framed (2013) a guideline under NHM for Quality

Assurance in District Hospitals. The guidelines introduced a scoring system against a set of standards and check-lists for carrying out continuous internal assessment by the DH itself at-least once in a quarter. District Quality Assessment Unit (DQAU) and State Quality Assessment Unit (SQUA) were also responsible for undertaking independent quality assessment of the DHs and act as arms of District Quality Assurance Committee (DQAC) and by State Quality Assurance Committee (SQAC) respectively.

For internal assessment, as per the Assessment Protocol, the DH was to form a 'District Quality Team' (DQT) at facility level. The DQT was to meet monthly and was responsible for orientation of staff, regular internal assessment, initiation of corrective plans and regular reporting to DQAC.

- **Delayed formation and infrequent meeting of DQT:** Formation of DQT was envisaged in NHMs Quality Assessment Guidelines in 2013. The state H&FW Department issued orders for formation of the same in January 2015. However, DQTs were formed with unjustified delay. Further, in contravention to the mandate, DQT meetings were held far less than normative requirement as shown below:

Table 2.1.25: Actual holding of DQT meetings vis-à-vis normative targets

Hospital	DQT formed in	Normative targeted number of meetings	Number of meetings actually held	Issues discussed
Balurghat DH	September 2018	17 meetings from September 2018 to January 2020	5	<ul style="list-style-type: none"> • Quality control, infection control, etc., and other hospital related issues were discussed.
Suri DH	August 2017	30 meetings from August 2017 to January 2020	20	<ul style="list-style-type: none"> • After formation, DQT was to identify areas of initial assessment in its first meeting; in Balurghat DH, no area for initial assessment was decided.
Jhargram DH	March 2017	35 meetings from March 2017 to January 2020	14	<ul style="list-style-type: none"> • DQT was to sum up area-wise and service-wise gaps and initiate time bound corrective plans to meet the gaps. However, neither gaps were identified nor corrective plans/ road maps were devised by DQT in Balurghat DH. Moreover, findings of the assessments were never found to have discussed in DQT or in DQAC.

Source: Records of the District Hospitals

Evidently, the purpose of implementation of the scheme 'Quality Assurance of District Hospitals' remained unachieved.

- **Internal Assessments not carried out:** Though internal assessments were to be carried out quarterly, no internal assessments were carried out by Balurghat DH up to February 2019 for reasons not on record. Thereafter it was conducted twice in March 2019 and January 2020. But instead of ward-wise assessment, it was done for the hospital as a whole.

In Suri DH, only two internal assessments were carried out (in November 2018 and March 2019) for the entire hospital.

No document in support of conduct of any external assessment by DQAU or SQUA could be furnished either by Suri DH or by Balurghat DH.

2.1.10.1 Key Performance Indicators not analysed

As a part of the Quality Assurance Programme, Department of H&FW, GoWB, ordered (March 2015) all hospital authorities to collect and collate crucial data from its various departments and calculate some performance indicators and monitor them on monthly basis. These, called as Key Performance Indicators (KPI), were to be reported to District Quality Assurance Committee (DQAC) and State Quality Assurance Committee (SQAC) for monitoring through monthly review meetings. The facility-in-charge was to take action for timely closure of gaps of performance of the DH.

Balurghat DH and Jhargram DH, though collected information/ statistics from its departments and collated the same to generate KPIs on monthly basis, no document in support of any analysis, either internally by the DHs themselves or by DQACs/ SQACs could be furnished to audit. It is also pertinent to mention that the order did not set any benchmark/ target against which the KPIs could be judged. As a result, the purpose of the order, to install a monitoring mechanism to identify and bridge gaps, was not served.

2.1.10.2 No Internal Audit of services carried out

As per IPHS, internal audit of services available in the hospital was to be done on regular basis, preferably quarterly, through Hospital Monitoring Committee comprising civil surgeon/ CMO, Superintendent, departmental in-charge, nursing administrator and hospital manager. Findings were to be discussed in the meetings of Hospital Monitoring Committee for corrective and preventive actions to be taken.

Though there was no committee in the nomenclature of Hospital Monitoring Committee in the selected DHs, there existed Rogi Kalyan Samity (RKS) and several other committees. However, no internal audit, as in the form suggested in IPHS, was ever carried out by any of the three DHs. Internal audit of cash and stores were only carried out by engaging a CA firm instead.

2.1.10.3 Medical Audits never conducted

As per IPHS, a Medical Audit Committee was to be constituted for carrying out medical audit on regular basis, preferably monthly. The sample size and record of patients were to be selected randomly to evaluate completeness of records against standard content format and clinical management of each case.

No Medical Audit Committee (except Suri DH) was formed in any of the DHs as of August 2021.

2.1.10.4 Death Audit not carried out

IPHS stipulated that review of all mortality that occurs in the hospital was to be carried out on a fortnightly basis. Balurghat DH and Jhargram DH, however, except maternal death reviews, did not audit any other deaths occurred in the DH. Child Death Reviews were also not carried out by Balurghat DH in format and manner prescribed by H&FW Department.

- Further, the register of Balurghat DH with labelling of ‘Medical Death Audit Committee Register’ produced before Audit, only contained signature of officials of the DH on different dates starting from September 2018 either without any resolution or with sketchy resolutions. In none of the

cases, details of deaths reviewed were recorded (during January 2018-September 2019, a total 2,298 deaths occurred in Balurghat DH).

- A test-check of 448 death reviews (except maternal and infant mortality) in Suri DH showed that in 11 *per cent* of death cases, reasons were recorded as ‘unknown and unspecified cause of morbidity’, while 66 *per cent* deaths were attributable to neurological (28 *per cent*), cardiac (14 *per cent*) and respiratory (24 *per cent*) causes. This need to be seen in the light of non-availability of any super specialty services in the hospital.

Evidently, formation and meetings of Medical Death Audit Committee fell short of the outcome envisaged.

Summary of observations: Norms of National Quality Assurance Scheme guidelines were not adhered to by Balurghat DH leading to failure of the DH in independent quality assessment of services. Suri DH also had conducted only two internal assessments. Key Performance Indicators (KPIs) were not discussed and analysed to assess performance in Balurghat and Jhargram DH. Internal and Medical audits were never carried out, neither was Death audit, other than maternal and neo-natal deaths.

Summary of
Conclusions

2.1.11 Summary of conclusions

Planning:

The Health & Family Welfare Department has not expressly adopted the set of uniform qualitative standards of health care delivery envisaged under the Indian Public Health Standards (IPHS). Neither did the Department prescribe its own norms. There were slippages from the norms/ standards suggested by the GoI in respect of resources and services for district hospitals. Absence of attainable norms compounded by non-preparation of any District Health Action Plan resulted in non-identification of gap in respect of facilities/ infrastructure. Therefore, locally felt needs were not duly reflected in the Programme Implementation Plan under National Health Mission with a concomitant adverse impact on the availability of resources and provisioning of service.

Line services expected from a District Hospital:

- *Functioning of **Out-Patient Department** was affected by shortage of doctors. On a number of occasions OPDs were not held on scheduled dates. Some OPDs were not even functional for want of doctors. Patient satisfaction surveys on OPD services were not conducted properly.*
- *In the three test-checked District Hospitals, five out of 13 essential **IPD Services in IPD wards** were not available, while almost none of the 18 super specialty services was in existence. Instances of crucial IPD services like Critical Care Unit remaining non-functional were also noticed in Suri District Hospital.*
- *Acute shortage of trained manpower, drugs, equipment, etc., were noticed in **Critical Care Units, Emergency and Operation Theatre** services in the selected DHs. Surgical safety was compromised by not complying to pre and post-surgical checklist.*
- *Justifications in support of **referral out cases** were also not properly recorded.*

- *In post natal care, a large number of mothers were discharged within 48 hours of delivery ignoring inherent risk of developing complications. Many labour room drugs were not in stock. A number of instances were noticed where deaths of mothers were not reviewed. Available Maternal Death Review (MDR) showed gaps at labour room facilities leading to fatalities of mothers. As identified gaps were never plugged, MDR served no meaningful purpose. Child Death Reviews showed that a number of deaths were preventable. Lack of minimal respiratory support in Jhargram DH continued to be a matter of concern as it factored in child death.*

Resources:

- *In absence of Drug and Therapeutic Committees, there existed no prescription protocol and **drug procurement** plan. As a result, there were instances like large number of essential drugs not being procured or remaining out of stock. This would have led to patients being burdened with significant out-of-pocket expenditure. Moreover, alarming instances were noticed where non-standard and expired drugs were administered to patients representing serious laxity in control mechanism. Storage condition of drugs also called for special attention.*
- ***Human resource management** also calls for serious attention of the Government. There is lack of clarity even on the staff sanctioned strength of the DHs, with conflicting data being available with the Department and the test-checked District Hospitals. However, there were acute shortage in the cadres of Medical Officer and Nursing Staff. The test-checked DHs having 850 beds in average, exhibited acute shortage of manpower even against normative strength of manpower envisaged in IPHS for a 500-bedded DH. Prospect of delivery of specialty/ super specialty services at district level remains remote as only a minuscule percentage of HR sanctioned for Specialty/ Super Specialty services was posted.*
- *As regards **Infrastructure**, there was sub-optimal and inefficient utilisation of infrastructure, especially the newly created Super Specialty facilities, non-posting of human resources being the main attributable factor. Though there had been substantial increase in sanctioned bed strength (by 92 to 116 per cent), the same could not be translated into equivalent increase in functional beds in two test-checked District Hospitals. A large portion of newly created civil infrastructure and procured furniture/ fixtures for super specialty hospitals have been lying idle. This apart, as super specialty services could not be operationalised, a number of costly and sophisticated equipment supplied for the Super Specialty facilities lied unused or even packed. Pipeline Supply of Medical Gases could not be operationalized creating hindrance in delivery of proper health care services to patients.*

Supportive services:

- *Wide range of IPHS-stipulated **essential diagnostic services** were not available in the DHs. A number of X-Ray machines to ensure delivery of desired radiology services were not in service. Even the available machines were sub-optimally utilized leading to inordinately high Turnaround Time. Upto 78 per cent of essential laboratory equipment were either not available or acutely short of required number. Instances were observed*

where laboratory test results, when cross-verified externally, were proved erroneous.

- As regards providing **hospital dietary service** to patients, lack of cleanliness and hygiene of the kitchen site was surely an area of concern. Audit came across instances of serving of sub-standard quality of food to patients, and that too in insufficient quantity. Other fossil fuels were used for cooking instead of LPG in violation of guidelines.
- No inventory of **linens** was maintained in Balurghat DH, whereabouts of a large number of linens were not traceable in all three DHs. Audit observed systemic lacunae in regular change and washing of bed linens. None of the DHs followed the process of disinfection and sluicing of linens before handing over the same for laundry service. The private contractors were allowed to use hospital infrastructure and resources like water, electricity, etc., in Balurghat and Jhargram DH without any provision of the same in agreement.
- **Management of Bio-Medical Waste (BMW)** was an area not assigned with sufficient priority. Balurghat DH and Suri DH were operating with inadequate/partial authorisation of WBPCB. Category-wise accounting of BMW generation at source was not done in Balurghat DH. Untreated BMW, in contravention to rules, remained stored in both Balurghat and Jhargram DH for more than 48 hours. Instances of irregular segregation and mixing of BMW with municipal solid waste were noticed in Balurghat and Jhargram DH. Liquid BMW were found to be discharged without treatment leaving substantial scope of spread of contamination.

Monitoring and Regulatory system:

There is substantial scope for strengthening of **monitoring and regulatory system** as norms of National Quality Assurance Scheme guidelines were not adhered to by Balurghat DH leading to failure of the DH in independent quality assessment of services. Suri DH also had conducted only two internal assessments. Key Performance Indicators (KPIs) were not discussed and analysed to assess performance in Balurghat and Jhargram DH. Internal and Medical audits were never carried out, neither was Death audit other than maternal and neo-natal deaths.

Recommendations:

- **The State Government needs to formulate and execute a time bound plan for gradually achieving the standards envisaged in Indian Public Health Standards (IPHS) and various other programme guidelines of National Health Mission (NHM) in respect of deliverable services, deployment of human resources, availability of drugs and equipment, etc.**
- **All internal control mechanisms in place should strictly be adhered to.**

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

LABOUR DEPARTMENT

2.2 Working of West Bengal Building & Other Construction Workers' Welfare Board

(WEST BENGAL BUILDING & OTHER CONSTRUCTION WORKERS' WELFARE BOARD)

2.2.1 Introduction

Government of India (GoI) enacted (August 1996) the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Act) to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures. Under the Act, State Governments were to constitute the Building and Other Construction Workers' Welfare Boards. To augment resources of the Building and Other Construction Workers' Welfare Boards through levy and collection of cess on the cost of construction incurred by employers, GoI also enacted (August 1996) Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act). Ministry of Labour, GoI notified (September 1996) the levy of cess at the rate of one *per cent* of the total cost of construction. For implementing provisions of the Cess Act, the Building and Other Construction Workers Welfare Cess Rules, 1998 (Cess Rules), was enacted (March 1998) by the GoI.

For implementation of the Act in the State, Government of West Bengal (GoWB) framed (October 2004) the West Bengal Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2004 (Rules) and constituted (September 2005) the West Bengal Building and Other Construction Workers' Welfare Board (Board). The Board was to function under the Labour Department. In keeping with the provision of the Act and Rules, the Board constituted (January 2006) a fund namely the West Bengal Building and Other Construction Workers' Welfare Fund (Fund) for grant of benefits to building and other construction workers and also for meeting its establishment/ operational expenses. Cess, as referred to above, was the major source²⁴ of the Fund.

2.2.1.1 Organisational set-up

The Board comprised of the Chairperson and 16 other members appointed by the State Government. As of date, the 17 member Board is chaired by the Hon'ble Minister-in-Charge of the Labour Department, with the Labour Commissioner, West Bengal as the Member Secretary. The Secretary of the Board was the Chief Executive Officer, who was appointed by the Board with the prior approval of the State Government.

Sixty-eight Regional Labour Offices (RLOs) under the Labour Commissionerate functioned as the Regional Offices of the Board. Services of all Officers, Inspectors of Minimum Wages (Inspectors) and staff under the Labour Commissionerate were placed on partial deputation to the Board. All Assistant Labour Commissioners (ALCs) in the RLOs and Inspectors posted at blocks and municipalities were entrusted with the work of employer

²⁴ *Bank interest on fund created from cess, contribution paid by the beneficiaries under the Rules, etc., are other sources to the Fund.*

registration, beneficiary registration and benefit disbursement under the Board in their respective jurisdiction. They were also responsible to collect cess on building and construction works carried out by the Local Bodies, various Development Authorities as well as other Authorities and offices under their jurisdiction and deposit the same with the Board. Chief Inspector of Factories was responsible to carry out provisions of the Act and Rules relating to safety and health of the construction workers.

2.2.1.2 *Audit objective, scope and methodology*

This Detailed Compliance Audit (DCA) aimed to assess whether planning for implementation of schemes, assessment and collection of cess, facilities and privileges provided to the labourers, monitoring, *etc.*, were in compliance with the relevant acts and rules.

Audit comments were framed after comparing various aspects of functioning of the Board with provisions of relevant Acts and Rules (both Central and State), orders and directions issued by both Government of India and Government of West Bengal including relevant judgments of the Supreme Court of India, *etc.*

In course of the DCA, undertaken between January and August 2021, records maintained in the offices of the Board, Kolkata and seven out of 68 Regional Labour Offices (RLO)²⁵ in the State for the period from 2015-16 to 2019-20 were test-checked. Further, records of two municipal corporations²⁶, 11 municipalities²⁷, two Zilla Parishads²⁸ (ZPs) and two Development Authorities²⁹ under the jurisdiction of those seven selected RLOs were test-checked to assess regularity in collection, remittance and accounting of cess. The Audit team also visited the office of the Directorate of Factories, WB for checking the implementation of the provisions of the Act and Rules relating to safety and health of the construction workers. Apart from this, the Audit team conducted joint physical inspection of 40 randomly selected construction sites to verify the registration of construction workers and establishments as well as implementation of the provisions of the Act and Rules relating to safety, health and welfare of the workers. The Audit team also conducted beneficiary survey of 496 construction workers at those sites. RLOs were selected by adopting the sampling method of Probability Proportional to Size Without Replacement (PPSWOR). Responses of the auditees have been duly considered in this Report.

Audit Findings

2.2.2 Planning

2.2.2.1 State Advisory Committee

As per section 4 of the Act, the State Government shall constitute a State Advisory Committee (SAC) to advise the State Government on matters arising out of administration of the Act. The SAC comprised of 16 members. The SAC, to be reconstituted every three years, was to meet at least once in six months as

²⁵ RLO, Barrackpor; RLO, Barasat; RLO, Basirhat; RLO, Bidhannagar; RLO, Ranaghat; RLO, Kolkata and RLO, Krishnanagar

²⁶ Bidhannagar Municipal Corporation and Kolkata Municipal Corporation

²⁷ Dum Dum Municipality, North Dum Dum Municipality, South Dum Dum Municipality, Nabadwip Municipality, Krishnanagar Municipality, Ranaghat Municipality, Coopers Camp Municipality, Basirhat Municipality, Taki Municipality, Madhyamgram Municipality and Barasat Municipality

²⁸ Nadia ZP and North 24 Parganas ZP

²⁹ New Town Kolkata Development Authority and Kolkata Metropolitan Development Authority

per Rule 20 of the Rules. The SAC was constituted in September 2005 in the State and reconstituted in June 2010 with the then Hon'ble Minister in Charge of the Labour Department as the Chairman.

Scrutiny revealed (April 2021) that only four meetings of the SAC had been held till date since its constitution in the year 2005. During 2015-20, only one meeting of the committee was held although 10 meetings were required to be held as per the Rules. As per decision taken in that meeting, a proposal for reconstitution of SAC was forwarded (March 2016) to the Labour Department. However, as of July 2021, no development has been noticed.

Such non-reconstitution of the SAC and non-holding of its meetings was in contravention of provisions of the Act and Rules. It also violated repeated directions of the Hon'ble Supreme Court of India for constitution of the said committee and conduct of its regular business, the latest of such judgement/ direction was issued in March 2018 against a WP³⁰.

2.2.2.2 Delays in reconstitution of the Board

As per section 18 of the Act, the State Government shall constitute a Board to perform the functions assigned to it under the Act. Accordingly, the West Bengal Building and Other Construction Workers' Welfare Board was constituted in September 2005. As per sub rule (3) of Rule 253 of Rules, the term of office of the Chairperson and members of the Board other than the official members shall be three years from the date of their appointments and in no case the members shall continue in office beyond a period of four years from the date of their appointment. Scrutiny, however, revealed (April 2021) that the Board was reconstituted in September 2011 (*i.e.*, six years after initial constitution) and again in August 2016 (*i.e.*, after five years). Thus, extant provisions of Rules were violated.

2.2.2.3 Shortfalls in conducting meetings of the Board

As per Rule 255 of Rules, the Board was to meet ordinarily once in two months. Scrutiny showed (March 2021) substantial shortfall in number of Board meetings during 2015-20.

Table 2.2.1: Number of meetings held by the Board during 2015-20

Year	Normative number of meetings	Number of meetings held
2015-16	6	3
2016-17	6	2
2017-18	6	1
2018-19	6	1
2019-20	6	2
Total	30	9

Source: Information furnished by the Board

This was indicative of lack of commitment and seriousness on the part of the Board in implementing the various provisions of the Act and Rules.

Reasons for non-compliance to provisions of the Act/ Rules, in respect of issues, referred *ibid*, were not offered (July 2021).

³⁰ Writ Petition No. 318 of 2006

2.2.2.4 Non-implementation of recommendations made by the Board

Rule 264(2) of the Rules, *inter alia*, stipulates that the Secretary of the Board shall take necessary steps for carrying out the decisions of the Board. Scrutiny, however, revealed (February 2021) that several recommendations of the Board were not implemented. Some of such recommendations were not implemented as the proposals were pending with Government or modus operandi of implementation was not decided, while some recommendations were not implemented without any recorded reasons (detailed in *Appendix 2.2.1*).

Table 2.2.2: Non-implementation of some major recommendations of the Board

Board meeting	Date of meeting	Recommendations not implemented	Reasons for non-implementation/ Remarks
31 st	31.08.2018	<ol style="list-style-type: none"> 1. Enhancement of pension from ₹ 750 per month to ₹ 1,500 per month. 2. Self-certification by workers for registration with the Board. 3. Proposal for enhancement of renewal of membership of workers to five years from every year with zero contribution per year and zero registration fee for initial registration of new workers. 	The matter was pending before the Government for consideration
30 th	28.03.2017	Decisions taken in the 28 th Board meeting to engage local Chartered Accountant Firm for maintenance and preparation of the accounts of the regional offices of the Board to be implemented including internal audit in their scope of work.	Modus operandi yet to be framed
33 rd	17.12.2019	Engagement of Chartered Accountant firm for conducting internal audit (<i>recommended repeatedly in various meetings</i>).	Not furnished
32 nd	18.06.2019	Strengthening of the accounts section of the Board. Proposal of conducting a survey of workers engaged in brick kilns/ stone crushing and ensuring that they register themselves for benefits under the Act.	Not furnished
22 nd	03.04.2013	Approaching the Municipal Affairs Department for revision of guidelines for determination of the cost of construction as issued by the Municipal Affairs Department <i>vide</i> letter dated 24.09.2007.	Reasons not furnished

Source: Information furnished by the Board

Apart from the above, significant yet un-implemented recommendations included setting up of new dispensaries for workers at Md. Bazar, Birbhum (January/ September 2014) and Dhadka, Asansol, Paschim Bardhaman (September 2014); construction of sheds at new locations with the help of KMC for registration of beneficiaries and collection of subscriptions (October 2012).

Non-implementation of decisions of the Board not only contravened the provisions of the Rules, but also diluted the Authority of the Board.

SAC and the Board were essentially meant to strengthen the implementation mechanism. However, non-reconstitution of the SAC and the delayed reconstitution of the Board, shortfalls in holding meetings of the SAC/ Board and even non-implementation of recommendations (both from operational and functional points of view) of the Board, threw poor light on the implementation of the Act and Rules.

Recommendations:

- *There is an urgent need to reconstitute the SAC and the Board.*
- *Meetings of the Board should be held regularly and its recommendations should be duly implemented.*

2.2.3 Assessment and collection of cess

2.2.3.1 Non-conduct of assessment of cess

The Cess Act requires every person carrying on building or other construction work to pay cess and to furnish return to the prescribed Authority/ Officer. In case of default, the Authority shall give a notice to furnish the return within a specified date. Cess Act further provides that in absence of any return, the Authority shall assess the amount of cess payable after inquiry and issue an order specifying a date for payment. In case of non-payment, such employer shall be liable to pay interest on the amount to be paid at the monthly rate of two *per cent*. If any amount of cess is not paid within the specified date (30 days), the authority may impose a penalty not exceeding the amount of cess. All ALCs were appointed (June 2006) as Assessing Officers under their jurisdiction for assessment of cess under the Cess Act.

Standing Committee on Labour in its 28th Report (Sixteenth Lok Sabha) on “Cess funds and their Utilisation for Workers’ Welfare” has *inter alia* recommended that construction activities be properly monitored so that proportionate collection of cess may be enhanced.

Scrutiny revealed that the prescribed return as per Cess Act was not received from any employer by the seven test-checked RLOs during 2015-20. Further, a very few notices³¹ were issued to the employers by the Assessing Officers under the Cess Act. The test-checked RLOs either had no information or had only partial information about the number of building and other construction works undertaken in their jurisdiction. Scrutiny further revealed that cess was not assessed by the Assessing Officers of the seven test-checked RLOs and consequently no orders of assessment were passed. Enquiries of work sites were also not conducted by any officer authorized by the Assessing officers for estimating the cost of construction. As a result, the overall cost of construction and consequent cess realizable could not be ascertained by the Board. There was, thus, no scope for assessing the quantum of un-realized cess, penalty or interest.

2.2.3.2 Non-collection of cess

Test-check of records as made available³² to audit by five ULBs and Nadia ZP revealed that these auditee units did not collect cess³³ amounting ₹ 1.94 crore while approving the building plans against 1,042 applications during 2015-20, in deviation from extant provisions. Details are given in **Appendix 2.2.2**.

³¹ Only three notices were issued by RLO, Barrackpore and six notices were issued by RLO, Bidhannagar during 2015-20

³² No information/ partial information about collection of cess was furnished by three Municipalities, one Corporation, one Development Authority and two Zilla Parishads, though called for

³³ Leviable rate of one per cent

2.2.3.3 Short collection of cess

Scrutiny of records of five ULBs³⁴ revealed that in 288 number of cases (details are given in the *Appendix 2.2.3*), five ULBs collected lesser amount of cess (₹ 98.43 lakh) while approving the building plans of buildings against total collectable amount of ₹ 171.50 lakh, leading to short collection of ₹ 73.07 lakh.

2.2.3.4 Collection of cess through cash or cheques by ULBs in violation of provisions of Cess Rules

According to Rule 4(4) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules), where the approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Board for cess payable on the estimated cost of construction. Municipal Affairs Department, GoWB also notified (September 2006) provisions of the Cess Rules to Urban Local Bodies (ULBs).

Scrutiny revealed (January-August 2021) that while approving the building plans during 2015-20, nine test-checked ULBs³⁵ collected cess of ₹ 99.48 crore in the form of cash/ cheques or NEFT in favour of the ULBs instead of crossed demand drafts in favour of the Board. The amount though was duly remitted to the Board. Reasons for such contravention to the Cess Rules were not intimated to Audit by auditees.

2.2.3.5 Non-remittance of the collected cess to the Board

Rule 5(3) of the Cess Rules provide that the cess collected should be remitted to the Board within 30 days after deducting the collection charges at the rate not exceeding one *per cent* of the cess collected.

Scrutiny of records revealed that two ULBs (Krishnanagar and Ranaghat Municipalities) and New Town-Kolkata Development Authority (NKDA) did not remit cess amounting ₹ 9.68 crore collected during 2015-20 to the Board. Instead, these were retained in the bank account of the respective bodies in contravention of the Cess Rules. Details are given in *Appendix 2.2.4*. In reply to an audit query, the Chief Executive Officer of NKDA informed (September 2021) that the amount due to non-deposited cess had been incurred for various municipal services of NKDA.

NKDA also assigned errors of omission and subsequent inadvertent mistake for non-disposition of cess.

Reasons for non-remittance of cess to the Board were not intimated to Audit by the other auditee units. Due to such non-remittances of cess to Board, possibilities of unauthorized utilization of cess amounts could not be ruled out.

2.2.3.6 Utilisation of the collected cess by two Municipalities, instead of remitting the same to the Board

A. Scrutiny of records of Ranaghat Municipality revealed that instead of remitting the collected cess to the Board, the Municipality incurred expenditure on purchase of vehicles (₹ 2.90 lakh) and for meeting EMI on vehicle loan

³⁴ Krishnanagar, Bashirhat, Madhyamgram, Barasat and Taki Municipalities

³⁵ Krishnanagar Municipality, Ranaghat Municipality, Madhyamgram Municipality, Taki Municipality, South Dum Dum Municipality, Dum Dum Municipality, Barasat Municipality, Basirhat Municipality and Kolkata Municipal Corporation

(₹ 18.29 lakh) during 2015-20 out of the collected cess on the basis of resolution of the Board of Councillors followed by order of the Chairman of the Municipality.

B. South Dum Dum Municipality did not furnish information about the number of construction works executed by contractors, payments made to them and cess deducted from individual bills of contractors. Contractor's ledgers were also not furnished. Instead, year-wise consolidated figures of deduction of cess from bills were provided. It was observed from the same that ₹ 3.27 crore was deducted as cess from the bills of the contractors during 2015-20. Out of the same, cess amounting ₹ 2.79 crore was not remitted to the Board.

Similarly, cess amounting to ₹ 8.12 crore collected by the Municipality during 2015-20 while approving the building plans of buildings were not remitted to the Board. Instead day-to-day expenditures of the Municipality were incurred from the collected cess.

Reasons for non-remittance of cess and incurring day-to-day expenditure therefrom were not stated. While noting the audit observation, South Dum Dum Municipality *inter alia* stated (September 2021) that initiatives have been taken to clear up the dues on an urgent basis.

2.2.3.7 Non-realisation of cess amounting ₹ 1.13 crore

Cess payable under the Cess Act was transferred by various employers/ establishments to the Board's bank account by cheques/ Demand Drafts (DDs) in favour of the Board and also through electronic clearance procedure.

Scrutiny revealed (July 2021) that the Board could not encash/ credit cess cheques/ DDs amounting ₹ 1.13 crore from various employers/ establishments due to reasons like expiry of validity, signature mismatch, signature missing, non-availability of funds, *etc.* These cheques/ DDs were returned by the Board to employers and they were requested to submit fresh DDs/ cheques. Scrutiny, however, revealed that no fresh cheques/ DDs were received by the Board in lieu of those instruments.

In the absence of well-functioning assessment mechanism, the comprehensive profile of construction works was not available. The Board was unaware as to the position of cess actually assessable/ realizable and had no control over the process of realisation of cess. As a consequence, instances of retention/ utilization of cess by test-checked auditees without remitting it to the Board leading to short receipt of cess of ₹ 20.59 crore came to notice. Possibility of more such cases of short-collection was also substantial as assessment mechanism was not working.

All these construed to indicate that such lapses were affecting the collection of cess, adversely.

Recommendations:

- ***The Board should institutionalise a mechanism to identify all employers and construction works, both in public and private sectors, to watch proper and timely collection of cess.***
- ***Cess collectors should be made more accountable for ensuring that cess is duly assessed, realised and remitted to the Board.***

2.2.4 Implementation of provisions of the Act and Rules

2.2.4.1 Registration of establishments

As per section 7 of the Act, every employer shall apply for registration of an establishment to the Registering Officer of the area in which the building or other construction work is to be carried on by the establishment. The respective ALC being the Registering Officer shall issue a certificate of registration if such applicant has complied with all requirements. As per Section 10 of the Act, an employer of an unregistered establishment shall not employ workers in the establishment. Year-wise number of establishments registered under the test-checked RLOs is detailed in the following table.

Table 2.2.3: Details of registration of establishments in the test-checked RLOs during 2015-20

Name of the RLO	2015-16	2016-17	2017-18	2018-19	2019-20	Total
RLO, Barasat	54	32	13	13	21	133
RLO, Barrackpore	0	4	39	30	7	80
RLO, Basirhat	5	6	8	6	1	26
RLO, Bidhannagar	10	4	8	5	0	33
RLO, Kolkata	2	6	17	21	22	68
RLO, Krishnanagar	60	8	2	7	0	77
RLO, Ranaghat	0	0	0	1	1	2
Total	131	60	87	83	52	419

Source: Records of the RLOs

It is observed that only a few establishments were registered under the test-checked RLOs during 2015-20. There were no registrations under RLO, Bidhannagar and RLO, Krishnanagar during 2019-20, while only two registrations were found to have been made under RLO, Ranaghat during five years. Targets for the number of establishments to be registered during a month or a year, pertaining to the period of audit, was not fixed for the test-checked RLOs.

Scrutiny revealed that the test-checked RLOs did neither have information of the number of construction works going on under their jurisdiction by various establishments, nor have any mechanism for identification and registrations of establishments. Registrations were done only when the establishments applied to RLOs. Audit conducted joint physical inspection of 40 construction sites under the seven test-checked RLOs along with the concerned Labour Inspectors and representatives of ULBs/ Development Authorities. It was found that only 13 (33 per cent) out of these 40 construction sites were registered under the Act, although they employed ten or more building workers on any day of the preceding twelve months attracting registration under the Act. Further, the certificate of registration was displayed at the work site by eight registered establishments visited.

Thus, the aspect of registration of establishments remained neglected representing dilution of control envisaged in the Act. The RLOs attributed the situation to unwillingness of various government functionaries and local bodies to register the establishments. Though there were instances of the issue being pursued through letters, deliberations in District Level Development meetings (in Nadia) and initiation of prosecution (in Bidhannagar), the situation did not improve.

2.2.4.2 Lack of initiative on the part of Urban Local Bodies in the process of registration

Municipal Affairs Department, GoWB notified (September 2006) that ULB cannot employ contractors or firm, not been registered under the Act, for any construction work. The order was also valid for every individual undertaking construction of residence, provided the cost of such construction was more than ₹ 10 lakh.

Scrutiny revealed that seven test-checked Municipalities³⁶ did not ensure that the contractor to whom any work of construction has been entrusted with has got proper registration under the Act. No system was in place to verify whether the contractors/ firms/ individuals undertaking any construction work employing workers were registered or not as per Act.

2.2.4.3 Non-submission of returns by the registered establishments

As per Rule 272 of the Rules, every employer shall before the 15th day of every month submit returns showing the details of the workers entitled to be registered as well as those who left the service during the preceding month as well as particulars of the establishment. Similarly, as per Rule 241 of the Rules, every employer shall send annually a return³⁷ relating to the establishment to the Registering Officer having jurisdiction with a copy to the Inspector having jurisdiction.

Scrutiny, however, revealed that contravening the relevant provisions of the Rules, none of the employers carrying out building or other construction works under the test-checked RLOs had furnished requisite returns during 2015-20. Resultantly, the test-checked RLOs had no information about the details of the workers entitled to be registered. Similarly, these RLOs had no information about the maximum number of building workers employed on any day during the year, total number of days of engagement of building workers, etc. Whether any action has been taken to obtain the requisite returns from the employers or whether any action has been taken against those defaulting employers was not intimated to Audit, though called for.

2.2.4.4 Registration of beneficiaries

As per Rule 268 of the Rules, every building worker in the age group of 18-60 years who has completed 90 days of service as a building worker during the preceding 12 months shall be eligible for registration as a beneficiary under the Act. GoWB appointed (May 2005) all Assistant Labour Commissioners as Registering Officers for purposes of the Act. Specific directions were issued (March 2018) by the Hon'ble Supreme Court in response to a writ petition to strengthen the registration machinery by the State, both for the registration of establishments as well as registration of construction workers, under the Act.

In the meanwhile, the GoWB through Labour Department introduced (April 2017) a scheme Samajik Suraksha Yojana, 2017 (SSY 2017). SSY was introduced as a consolidated social security scheme by integrating a number of

³⁶ *Coopers Camp Municipality, Krishnanagar Municipality, Nabadwip Municipality, Ranaghat Municipality, Madhyamgram Municipality, Dum Dum Municipality and Barasat Municipality*

³⁷ *Return shall inter alia include the maximum number of building workers employed on any day during the year, total number of days during the year on which building workers were employed, total number of man days worked by the building workers during the year, etc.*

social security schemes for workers of unorganised sector. Construction workers were also included in the ambit of the scheme. Details of SSY 2017 and ‘scheme to be henceforth implemented under the Act’ have been *discussed in paragraph 2.2.5*. The following table depicts year-wise information of building and other construction workers registered under the Act and under SSY 2017 in the State.

Table 2.2.4: Position of building and other construction workers registered with the Board

Year	Beneficiaries under the Act			Beneficiaries under SSY 2017		
	Opening Balance	Registrations during the year	Closing Balance	Opening Balance	Registrations during the year	Closing Balance
2015-16	22,89,976	5,60,514	28,50,490	--	--	--
2016-17	28,50,490	1,44,660	29,95,150	--	--	--
2017-18	29,95,150	97,558	30,92,708	29,95,150 ³⁸	3,97,558	33,92,708
2018-19	30,92,708	34,419	31,27,127	30,92,708	4,11,627	38,04,335
2019-20	31,27,127	29,951	31,57,078	35,04,335	3,56,078	41,60,413

Source: Information provided by the Board

Thus, there was sharp decline in annual registration of construction workers in 2016-17 and the declining trend continued till 2019-20. Such decline in registrations was *inter alia* attributable to poor awareness generation amongst the workers, lack of initiative on the part of the RLOs and the local bodies to get the construction workers registered, non-compliance with recommendations of the Standing Committee on Labour, failure to initiate action on directions of the Ministry of Labour & Employment (MoLE), GoI under Section 60 of the Act, non-implementation of recommendations of the Board’s meetings, *etc.*, as highlighted in this Report. Though there was increase in registration under SSY 2017 since its introduction, the fact remained that SSY did not include many benefits (*e.g.*, pension under Section 22 b and other benefits under Section 22 h) envisaged under the Act, *as discussed in paragraph 2.2.5.1* later in this report.

2.2.4.5 Lack of wide publicity and large scale awareness generation

The parliamentary Standing Committee on Labour in their 28th Report (Sixteenth Lok Sabha) on “Cess funds and their Utilisation for Workers’ Welfare” cited (August 2017) non-availability of proper mechanism for giving publicity to the ongoing welfare schemes for construction workers by the Board as one of the reasons for low registration of workers. The Committee recommended that wide publicity be given to the welfare schemes and the benefits of registering as a construction worker so that workers may come forward on their own for registration. Directions under Section 60 of the Act were issued (October 2015) by the Ministry of Labour & Employment, GoI, stating that Boards shall be competent to spend money on publicity and awareness generation through press and media.

³⁸ As per SSY Guidelines dated 12.10.2017, the workers already registered under the West Bengal Buildings & Other Construction Workers’ Scheme shall be automatically covered under SSY 2017. A Social Security Identification Number (SSIN) shall be provided to them when they submit duly filled in Form I. Consequently, the Opening Balance in the scheme as at April 2017 was the already registered beneficiaries under the Act who were automatically covered under SSY 2017.

Position of awareness generation for building and other construction workers under the Act, during 2015-20, showed that the seven RLOs organised a total of only 468 awareness camps/ *shramik melas* involving an expenditure of ₹ 42.40 lakh, as detailed in **Appendix 2.2.5**. The Appendix would indicate that RLOs, Barasat, Basirhat and Krishnanagar³⁹ did not have any data regarding number of awareness camps organized during 2015-20. Scrutiny of records of the test-checked RLOs revealed that:

- No target was fixed for awareness generation camps/ *shramik melas* to be conducted during the years.
- No publicity and awareness generation was done through press, media pamphlets/ literatures, flex/ banners, *etc.*, by six test-checked RLOs⁴⁰ during the entire period of audit.
- There was no allotment of fund for advertisement under the Administrative account and consequently no expenditure was incurred on account of advertisement for a consolidated total of 23 years⁴¹ during 2015-20 in respect of the seven test-checked RLOs. No expenditure was incurred by RLO, Barasat during 2017-18 even though there was an allotment of ₹ 5,00,000 on this count.

Scrutiny further revealed that the modes of advertisements by the Board's office in Kolkata were flex and banner on the gate of the programme/ *utsav/ mela, etc.*, for which an amount of ₹ 40.59 lakh was paid to various agencies.

It would emerge from facts detailed above that wide publicity and large scale awareness generation regarding rights of construction workers and welfare schemes as recommended by the Standing Committee on Labour was not done.

A beneficiary survey was conducted by Audit jointly with representatives of Board/ RLOs covering 496 workers at 40 construction sites under the jurisdiction of seven test-checked RLOs to assess the extent of registration and awareness among building and other construction workers. It was observed that only 25 workers (five *per cent* of the workers interviewed) were registered. Rest 471 workers (95 *per cent*) were not registered owing to lack of awareness. Only nine (less than two *per cent* of the workers interviewed) of the registered workers availed benefits under these schemes.

2.2.4.6 Inspection of building and other construction sites

According to Rule 290 of Rules, an Inspector may, *inter alia*, examine a construction site or place or premises used for a building or other construction work. He may issue show-cause notice or warning to employers regarding safety, health or welfare of building workers provided under the Act or the Rules. Further, he may hold an enquiry into the cause of any accident or dangerous occurrence due to any operation connected with or incidental to such building or other construction work, or of non-compliance with any of provisions of the Act and Rules and give directions in this regard.

³⁹ It was stated that one awareness generation camp was organized by RLO, Krishnanagar during 2018-19.

⁴⁰ RLO, Barasat; RLO, Basirhat; RLO, Barrackpore; RLO, Kolkata; RLO, Krishnanagar and RLO, Ranaghat.

⁴¹ RLO, Barasat (2015-16 and 2018-20); RLO, Basirhat (2015-20); RLO, Barrackpore (2018-20); RLO, Bidhannagar (2015-20); RLO, Kolkata (2018-20, figure not furnished for 2015-17); RLO, Krishnanagar (2015-18 and 2019-20) and RLO, Ranaghat (2018-20).

The Labour Commissioner was appointed (May 2005) by GoWB as the Chief Inspector of Inspection of Building and Construction under the Act and all Additional Labour Commissioners, Joint Labour Commissioners, Deputy Labour Commissioners and Assistant Labour Commissioners were appointed (May 2005) as Inspectors for all provisions of the Act and Rules, except the provisions relating to health and safety of the construction workers.

Further, the Chief Inspector of Factories (under the Directorate of Factories) was appointed (May 2015) by GoWB as the Inspector for the whole of the State in respect of safety and health of the construction workers. All Joint Chief Inspector of Factories, Deputy Chief Inspector of Factories, Inspector of Factories and Junior Inspector of Factories were appointed (May 2005) as inspectors in respect of safety and health.

(i) Inspections relating to the welfare of building and other construction workers: Year-wise number of buildings and other construction sites or premises inspected by the inspectors in seven test-checked RLOs showed that three RLOs (Basirhat, Kolkata and Ranaghat) did not conduct any inspection of the construction sites or premises during 2015-20. Out of the remaining ones, RLOs of Barrackpore, Bidhannagar and Krishnanagar conducted very few inspections as shown below:

Table 2.2.5: Number of building and other premises inspected relating to the welfare of construction workers

Name of the RLO	2015-16	2016-17	2017-18	2018-19	2019-20	Total
RLO, Barrackpore	Nil	02	03	08	05	18
RLO, Bidhannagar	Nil	Nil	07	01	Nil	08
RLO, Krishnanagar	Nil	01	09	Nil	Nil	10
RLO, Barasat	50	09	18	09	08	94

Source: Records of RLOs

RLO, Barasat, though conducted more number of inspections compared to others, could not provide any data on this count.

Such lack of inspection assumed significance in view of the fact that joint physical inspection of 40 construction sites by Audit revealed instances of non-availability of basic amenities as discussed below:

The Act aimed at regulating the safety, health, welfare and other conditions of service of Building and Other Construction Workers through the Board in every State. Section 32 to 34 of the Act and rules made thereunder made it mandatory for employers to ensure drinking water, latrines & urinals and accommodation for workers. GoI had directed (September 2015 and July 2016) the State Government to ensure that safe drinking water, sanitation, shelter, *etc.*, were provided to the building and other construction workers at the construction sites.

Joint physical inspection of 40 construction sites revealed the following:

- Adequate drinking water facility, latrines and urinals were not available at work place in 12 establishments (30 per cent). It was also noticed that free accommodation at workplace was not available for workers in 21 establishments (53 per cent).
- Besides, joint physical verification further revealed that registers and records were not properly maintained in 32 establishments (80 per cent). A day of rest in every period of seven days, as was stipulated in Rules,

was also not allowed to any of the building workers in 29 establishments (73 per cent).

In reply to audit queries, RLOs attributed the deficient inspections to workload of social security scheme and shortage of manpower. Besides, there was no periodic target for conducting inspections under the Act either. This represented both structural and functional weakness of the Board and its functionaries to fulfil its statutory mandate calling for attention of the Government.

(ii) Inspections relating to the health and safety of building and other construction workers: During 2015-20, total 189 buildings/ construction sites were inspected by the inspecting staff of the Directorate of Factories relating to the safety and health of the construction workers. The annual number of inspections ranged between 20 and 58 during 2015-20. During this period, 13 inspections were conducted to look into cause of accidents/ dangerous occurrences.

There was no instance of issue of any show-cause notice/ warning or prohibition order under Rule 291 of the Rules, or directions to contractors/ employers for getting building workers medically examined in accordance with the provisions of Rule 290(4) of the Rules.

However, Audit observed various instances of non-implementation of provisions of the Act by the employers during joint physical inspection of construction sites *e.g.*,

- Non-availability of first-aid facility in 16 work places (40 per cent of the sites inspected);
- Non-availability of suitable protective equipment like safety shoes, helmets, hand gloves, water-proof coat, *etc.*, in 27 establishments (68 per cent);
- Absence of preventive measures to protect building workers against harmful effects of excessive noise and vibration in 29 out of 40 establishments (73 per cent); and
- Absence of adequate safety measures for workers like installation of safety nets, barricading of work sites, precautions for electrical hazards, *etc.*, in 14 establishments (35 per cent).

2.2.4.7 Intimation of the date of commencement and completion of any building or other construction work

As per Rule 26 of the Rules, Section 46 of the Act, an employer in connection with any building or other construction work shall before 30 days of the commencement and completion of any building or other construction work submit a written notice to the Inspector intimating the actual date of the commencement or as the case may be, completion of such building or other construction work. Further, as per Section 48 of the Act, where an employer fails to give notice of the commencement of the building or other construction work, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to two thousand rupees, or with both.

Scrutiny revealed that none of the 419 registered employers under test-checked RLOs had intimated the actual date of the commencement or as the case may be, completion of such building or other construction work.

2.2.4.8 Recommendations of the Standing Committee on Labour relating to registration of beneficiaries

Twenty Eighth Report (Sixteenth Lok Sabha) of the Parliamentary Standing Committee on Labour (Committee) on “Cess funds and their Utilisation for Workers’ Welfare” was presented in the Parliament in August 2017. Observations/ recommendations contained in the said Report and Actions Taken by the Board on the same are detailed below.

Certification of construction workers: The Committee noted that regarding Certification of construction workers, guidelines have been issued by the Ministry of Labour & Employment (MoLE), GoI, according to which the States authorised all Gram Panchayats and Municipalities also to register construction workers under the Act. In addition, Assistant/ Junior Engineers of the various Engineering Departments like PWD, Irrigation, Water Supply, Power, *etc.*, shall also be given power to register workers under the Act. Scrutiny revealed that the above-mentioned Authorities had not been empowered by the State Government to register workers under the Act. In this regard the Board stated (March 2021) that recommendations of the Committee were under active consideration of the Board.

Seeding with Aadhaar Cards: Committee recommended that the Labour Identity Cards be seeded with Aadhaar Cards to avoid duplication of registration of workers. MoLE, GoI in its reply stated that the states/ UTs have been requested during the meeting of the Monitoring Committee held in December 2017 that the registration of construction workers may as far as possible be linked with Aadhaar to avoid duplication of registration. Scrutiny, however, revealed that Aadhaar cards were not seeded with Labour Identity Cards to avoid duplication of registration and it has not been made a primary key to prevent duplication of registration.

Integration with ESIC/EPFO: Committee recommended that the State Welfare Boards may have proper integration with the Employees’ State Insurance Corporation (ESIC)/ Employees’ Provident Fund Organisation (EPFO). In reply, MoLE, GoI stated that States/ UTs have been requested to register eligible workers with ESIC and EPFO for issue of *Pehchan Patra* and Universal Account Number (UAN) respectively which would help the migrant workers to avail social security benefits anywhere in the country since these will be based on Aadhaar numbers and also linked with their bank account number. Scrutiny, however, revealed that no efforts were taken by the Board for such integration with ESIC/ EPFO.

Registration of establishments was abysmally low at only 419 during 2015-20. In the test-checked RLOs, there was no mechanism for registration of establishments. Registrations were done only when establishments applied for registration to these RLOs. Lack of interest among Government functionaries and Local Bodies was also an attributable reason for poor registration. It was a matter of concern that 68 per cent of the establishments inspected by Audit were functioning without registration.

Veracity of the data on registered beneficiaries was also not vouchsafed in the absence of database with the Board. A sharp decline in registration under the Act during 2015-20 was contrary to the directive issued by the Hon'ble Supreme Court.

Inspection of building and other construction sites were not given due priority. No targets were prescribed and only limited number of inspections were conducted. Audit, however, in course of joint physical verification, found issues affecting health and safety of workers.

Beneficiary survey conducted by Audit disclosed that 95 *per cent* of the workers interviewed were not registered under the Act owing to lack of awareness. Consequently, they had no scope to avail benefits of the Act.

None of the registered employers, under the test-checked RLOs, submitted the statutory intimation regarding the date of commencement and completion of any construction work. Penal provisions of the Act were, however, not invoked.

Board is yet to implement crucial recommendations of the Parliamentary Standing Committee on Labour even after four years.

All these shortcomings showed that there was substantial scope for improvement in the implementation scenario of the Act right from registration of establishments/beneficiaries to the adoption of recommendations of the Standing Committee of the Lok Sabha.

Recommendations

- *The Board may liaise with ULBs more proactively for registration of establishments and to have access of their database of building permissions and to facilitate their registration.*
- *Inspection of building and other construction sites should be given due priority and targets may be prescribed for number of inspections.*
- *The Board may consider implementation of the recommendations of the Parliamentary Standing Committee.*

2.2.5 Implementation of Welfare Schemes

As per Rule 263 of the Rules, the Board shall be responsible for grant of benefits to beneficiaries under the Act and Rules. Disbursement of benefits commenced from February 2007. The Board was mandated to provide the benefits detailed under Section 22 of the Act. Further, Section 24 (2) (a) mandated the Board to utilize the BOCW Fund for discharging functions under Section 22.

The State had been implementing various social security schemes for workers of unorganised sectors like SASPFUW⁴², WBUSWHSS⁴³, BOCWA⁴⁴ (for construction workers), WBTWSSS⁴⁵ and WBBWWS⁴⁶. In April 2017, the State integrated these schemes into a single scheme namely Samajik Suraksha Yojana 2017⁴⁷ (SSY 2017). The State notified that all beneficiaries under the Act were

⁴²State Assisted Scheme of Provident Fund for Unorganised Workers

⁴³ West Bengal Unorganised Sector Workers' Health Security Scheme

⁴⁴ Social Security Scheme for Construction Workers

⁴⁵ West Bengal Transport Workers' Social Security Scheme

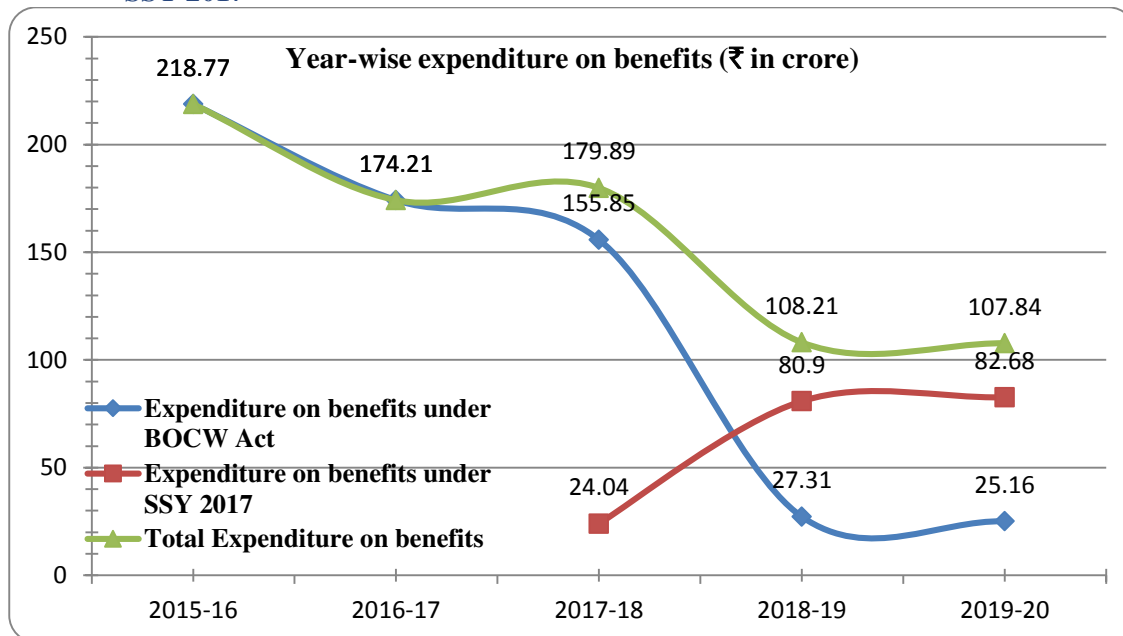
⁴⁶ West Bengal Beedi Workers' Welfare Scheme

⁴⁷A Social Security scheme for the unorganized workers namely, "Samajik Suraksha Yojana, 2017 (SSY 2017)" was introduced in April 2017. The objective of SSY 2017 was to provide uniform benefits to each and every unorganized worker. Benefits under SSY 2017 for the beneficiary and/ or family members broadly fell under five categories viz., Provident Fund, Health and Family Welfare, Death and Disability, Education & Training in Safety and Skill Development. SSY was to be implemented from cess funds.

automatically covered under SSY 2017. Expenditure to be incurred on account of construction workers, under the SSY 2017, was to be met out of the cess fund.

During 2015-20, the Board incurred expenditure of ₹ 788.92 crore on benefits. Year-wise break-up of expenditure on benefits under the Act and SSY 2017 is detailed in the Chart below.

Chart 2.2.1: Year-wise break-up of expenditure on benefits under the Act and SSY 2017



Source: Records of the Board

It would be evident from above that the expenditure incurred on account of benefits under the Act declined by around 88 per cent to ₹ 25.16 crore in 2019-20, while the expenditure under SSY 2017 increased by around 244 per cent to ₹ 82.68 crore in 2019-20. Since introduction of SSY 2017, the expenditure incurred on account of benefits under the Act, declined by 84 per cent from 2017-18 to 2019-20. Reasons for such decline in expenditure under the Act *inter alia* included discontinuation of benefit schemes post implementation of SSY 2017, non-implementation of directives of GoI under Section 60 of the Act, cessation of benefit scheme, etc., as discussed in the subsequent paragraphs.

2.2.5.1 Discontinuation of benefit schemes post implementation of SSY 2017

It was decided (April 2017) by the State that post implementation of SSY 2017, only the pension component would remain under the Act, discontinuing all other components from April 2017. Scrutiny revealed that eight⁴⁸ benefit schemes available under the Rules were no longer available to the construction workers after April 2017. Out of these discontinued schemes, benefits under “Maternity/ accidental miscarriage benefit to a female beneficiary or wife of male beneficiary” was deliverable under Rule 281 of the Rules or Section 22(g)

⁴⁸ Maternity/ accidental miscarriage benefit to a female beneficiary or wife of male beneficiary under Rule 281, Funeral expenses grant under Rule 282, Assistance for purchase of Spectacle under Rule 282, Financial assistance for marriage of self/ son or daughter under Rule 282, Assistance for purchase of Hearing Aid under Rule 282 and Assistance for birth of girl child of beneficiary under Rule 282, Assistance for purchase of tools under Rule 282, Assistance for purchase of cycle under Rule 282

of the Act. The other seven schemes fell under the category of “Other Welfare Measures” under Rule 282 of the Rules (linked to section 22 (h) of the Act) which allows provisioning for other welfare measures and facilities.

Decision of discontinuation of these eight components was a matter of concern as further scrutiny showed that substantial quantum of benefits had been disbursed under these components as detailed in the table below.

Table 2.2.6: Benefits disbursed under discontinued schemes prior to introduction of SSY 2017

Sl. No.	Name of the benefit	2015-16		2016-17	
		No. of cases	Amount (in ₹)	No. of cases	Amount (in ₹)
1	Maternity/ accidental miscarriage benefit to a female beneficiary or wife of male beneficiary (under Rule 281/ section 22(g) of Act)	24,962	17,00,53,000	46,716	29,05,66,000
Schemes under “Other Welfare Measures” under Rule 282 of the Rules (linked to section 22 (h) of the Act					
2	Funeral expenses grant	3,645	1,09,35,000	4,217	1,26,51,000
3	Assistance for purchase of Spectacle	23,027	1,16,73,830	9,125	45,62,150
4	Financial assistance for marriage of self/ son or daughter	29,243	29,21,95,000	32,401	32,39,41,000
5	Assistance for purchase of Hearing Aid	02	10,000	195	9,72,650
6	Assistance for birth of girl child of beneficiary	11,246	11,32,10,000	26,609	26,69,78,000
7	Assistance for purchase of tools	1,97,130	39,42,58,728	3,758	75,16,000
8	Assistance for purchase of cycle	1,58,869	47,66,04,000	4,486	1,34,58,000
	Total	4,48,124	146,89,39,558	1,27,507	92,06,44,800

Source: Records of the Board

Benefits under these eight discontinued schemes had accounted for 67 per cent and 53 per cent of the total amount of benefits disbursed to the beneficiaries during the years 2015-16 and 2016-17 respectively.

Besides above, in the following cases, the Board had discontinued disbursement of benefits even before introduction of SSY:

- Uncertainty in the unorganized sector necessitated need for diversification of activities and search for alternative employment and self-employment ventures. Accordingly, the Board decided (April 2013) that some organisations would be approached for providing training in skill development to the beneficiaries. Further, GoI also directed (September 2015) the Board to formulate skill development scheme for the family members of building and other construction workers as there was accumulation of huge amount of cess funds. Scrutiny revealed that during 2015-16, 1,672 beneficiaries were provided skill development training (expenditure-₹ 0.06 crore) in motor mechanic and electrician trades, out of which there were 1019 placements after completion of training. No such training programme was organised for any beneficiary and/ or his/ her family member thereafter.
- Similarly, all the test-checked RLOs did not make any payment⁴⁹ against Grant for purchase of tools and Grant for purchase of bicycle/ clothes under Rule 282 of the Rules from the year 2016-17 onwards. Scrutiny, however, revealed that ₹ 10.53 crore was disbursed to 43,155 beneficiaries, on

⁴⁹ In 2016-17, RLO, Barrackpore-221 cases of tools purchase grant amounting ₹ 4,42,000 and 231 cases of grant for purchase of bicycle/ clothes amounting ₹ 6,93,000 were disbursed to the beneficiaries. No information was received from RLO, Kolkata for the years 2015-18 on this count.

account of these schemes, in the year 2015-16 by these RLOs, as detailed in *Appendix 2.2.6*. In reply to an audit query, RLO, Krishnanagar stated that it had received 60312 applications for these two schemes and requisitioned ₹ 15.32 crore from the Board. It, however, did not receive any fund for these benefits. RLO, Ranaghat stated that these two benefits had been stopped by the Board during the year 2016-17 though no written order was issued in this regard.

Reasons for cessation of the aforesaid schemes were not intimated to Audit by the Board (August 2021).

2.2.5.2 Non-implementation of directions of GoI issued under section 60 of the Act

Section 60 of the Act empowers the GoI to give directions to the Government of any State or to a Board for carrying out execution in that State of any of the provisions of this Act. Accordingly, GoI issued (September 2015/ July 2017) the following directions to the State Government.

1. To ensure benefits under the Employees Compensation Act, 1923 and other life insurance schemes.
2. To ensure enrolment of eligible workers under Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme.
3. The Board shall make contribution in payment of premia payable by the beneficiary for enrolment under Pradhan Mantri Suraksha Bima Yojana and Pradhan Mantri Jeevan Jyoti Bima Yojana.
4. To ensure enrolment of workers under Employees' State Insurance Scheme.
5. The Board shall ensure that those who are not covered under ESIC are covered under Rastriya Swasthya Bima Yojana or any other such scheme.
6. The Board shall ensure enrolment of female workers and that they could avail benefits from employers under the Maternity Benefit Act.
7. To formulate a scheme for those who are not covered under the Maternity Benefit Act.
8. The Board shall facilitate payment of subsidy for the construction of houses of these workers.
9. The Board shall ensure implementation of Recognition of Prior Learning of Construction Worker Scheme.
10. Provisioning of transit accommodation/ labour shed cum night shelter, mobile toilet and mobile crèche facilities for building and other construction workers.

Scrutiny revealed that the aforesaid directions of GoI were not implemented by the Board without any recorded reason as of August 2021. Enquiry by Audit did not elicit response either.

2.2.5.3 Non-implementation of schemes prescribed under the Act, since inception

As per Rule 277 of the Rules, the Board may, on application by beneficiary, sanction an amount not exceeding ₹ 50,000 as advance for outright purchase of a house or for construction of a house. To become eligible to receive this benefit, the beneficiary has to satisfy the Board that a land is possessed by him/ her for

construction of dwelling house. The loan was to carry an interest of five *per cent per annum* and would be recovered by the Board from the beneficiary in suitable instalments. Further, as per Rule 278 of the Rules, the Board may undertake a Group Insurance scheme covering the life of the beneficiary with any Insurance company and make payment of premium for such Group Insurance Scheme out of its fund. These benefits were linkable to section 22 (c) and (d) of the Act. Scrutiny revealed (April 2021) that the above-mentioned benefit schemes were not implemented by the Board to the beneficiaries since inception. Reasons for non-implementation of these schemes were not intimated to Audit (August 2021).

State Government introduced (April 2017) the SSY 2017 scheme and included the construction workers under its ambit. The benefits under SSY were to be paid out of Cess fund only. However, with the advent of the scheme, the expenditure incurred in implementing schemes under the Act fell drastically by 84 *percent* from ₹ 155.85 crore in 2017-18 to ₹ 25.16 crore to 2019-20. Discontinuation of some major components which had accounted for a larger part of benefit disbursed during 2015-17, was a matter of concern.

Benefit schemes relating to other welfare measures, which were prescribed under the Act, for which ₹ 15.38 crore was disbursed in 2015-16, were discontinued from 2016-17 onwards. Components like loans and advances for house construction and payment of premium on account of Group Insurance scheme, though prescribed under the Act, were never implemented.

All these, not only deprived the construction workers from the intended benefits of these schemes but also resulted in violation of connected provisions of the Act. Moreover, such non-implementation also contributed to accumulation of unspent scheme funds as discussed in the succeeding part of the Report.

Recommendations

- ***The Board should establish a mechanism to ensure that benefit schemes which are to be implemented under the Act are duly implemented through utilization of cess funds.***

2.2.6 Financial Management

2.2.6.1 Financial resources of the Board

As per Rule 267 of the Rules, GoWB formed (January 2006) the West Bengal Building and Other Construction Workers' Welfare Fund (Fund) into which grants or loans or advances, if any, made to the Board by the Central Government, all contributions paid by the beneficiaries and all sums received by the Board under the Cess Act, 1996 and Rules made thereunder may be credited. The main source of the Fund was the cess levied and collected from employers who undertake construction works. The cess was levied at the rate of one *per cent* of the cost of construction. Cess was required to be spent for the welfare of building and other construction workers on schemes like pension, maternity benefits, disability pension, payment for funeral assistance, medical assistance, financial assistance for education and marriage of children, accidents, *etc.*

The details of the income and expenditure of the Board during the period 2015-20 are given in ***Appendix 2.2.7***. The summary of the transactions was as under:

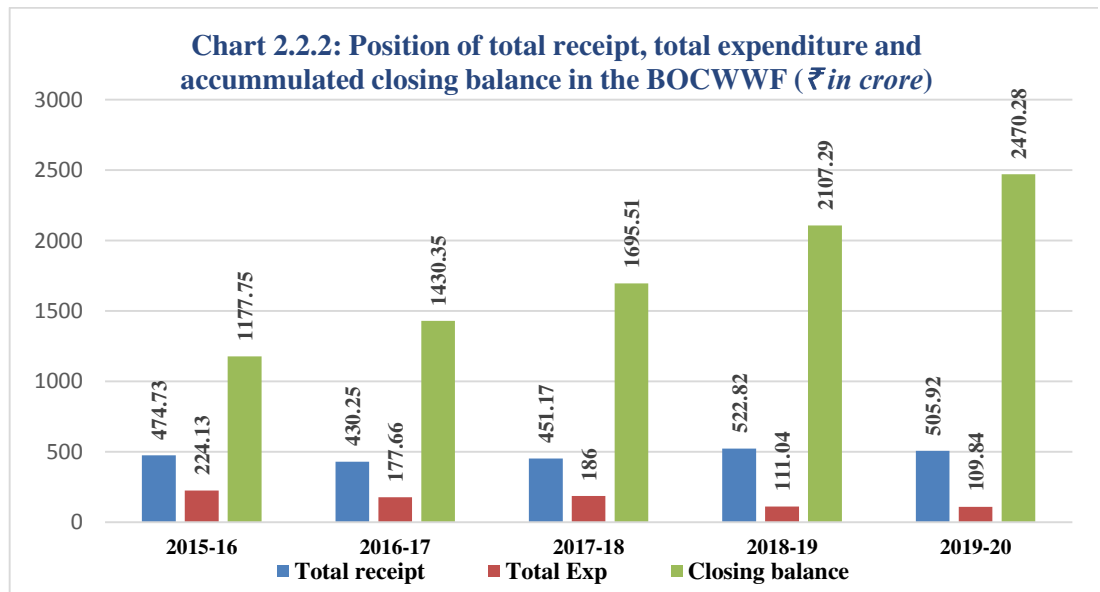
Table 2.2.7: Receipts and expenditure of the Board during 2015-20 (₹ in crore)

Year	Opening Balance in the Fund	Total receipt	Total Fund available	Total expenditure	Percentage of expenditure out of available funds	Closing balance in the Fund ⁵⁰
2015-16	927.14	474.73	1,401.87	224.13	15.99	1,177.75
2016-17	1,177.75	430.25	1,608.00	177.66	11.05	1,430.35
2017-18	1,430.35	451.17	1,881.52	186.00	9.89	1,695.51
2018-19	1,695.51	522.82	2,218.33	111.04	5.01	2,107.29
2019-20	2,107.29	505.92	2,613.21	109.84*	4.20	2,470.28

Source: Information furnished by the Board; *Excludes expenditure of ₹33.09 crore paid as income tax; Differences of ₹0.01 crore is due to rounding

- Year-wise expenditure of the Board (including administrative expenditure) during 2015-20 showed a clear declining trend, with percentage of expenditure out of available funds decreasing from 15.99 per cent in 2015-16 to only 4.20 per cent in 2019-20.
- The expenditure on welfare schemes was meagre, declining from 15.61 per cent (₹ 218.77 crore out of available fund of ₹ 1,401.87 crore) in 2015-16 to 4.13 per cent in 2019-20 (₹ 107.84 crore out of available ₹ 2,613.21 crore) of the available fund.
- There was huge accumulation of fund amounting ₹ 2,470.28 crore as on 31 March 2020, which is enhanced by ₹ 1,543.14 crore (166.44 per cent) from the available fund, as at the end of 2014-15. The accumulated balance included bank interest of ₹ 414.91 crore earned on the unspent fund during 2015-20 (as shown in *Appendix 2.2.7*).

Such accumulation of unspent balance and bank interest earned thereon was attributable to non-release of many benefits envisaged under the Act, non-implementation of directives issued by the GoI regarding extending benefits under the Act as well as non-widening of beneficiary base as already discussed earlier in the report.



Source: Information furnished by the Board

⁵⁰ Closing balance as on 31 March 2019 and March 2020 includes funds transferred to Solatium Fund, details of which have been discussed in paragraph 2.2.6.2

Out of the accumulated balance, the State Government transferred a considerable amount of money to the Public Accounts of the Government Accounts, as have been *discussed in paragraph 2.2.6.2* of this Report.

2.2.6.2 *Loss of interest due to premature withdrawal of fixed deposits for crediting into Solatium Fund*

With a view to implementing fund management of the Board through Deposit Account, Government opened (December 2018) an interest bearing Deposit Account under the head 8342-00-113-Solatium Fund with the Kolkata Pay and Accounts Office-II for transfer of funds lying with the bank accounts of the Board. A sum of ₹ 1,400 crore was transferred (January 2019) to the Solatium Fund by premature withdrawal of the fixed bank deposits of the Board (with SBI). Further, cess amounting ₹ 122.76 crore was deposited in the Solatium Fund between January 2019 and March 2020.

Scrutiny revealed (April 2021) that during the process of transferring fund, 363 fixed deposits were withdrawn and the remaining amount along with the accrued interest on the fixed deposits were transferred to the savings account of the Board with the SBI. Such premature withdrawal of the fixed deposits of the Board with SBI for crediting an amount of ₹ 1,400 crore with the Solatium Fund led to a loss of interest of ₹ 119.99 crore.

There was huge accumulation of fund including bank interest in BOCWWF registering an increase of 166 *per cent* during 2015-20 owing to non-implementation of various components of schemes envisaged under the Act and directives issued by the GoI as well as non-widening of beneficiary base.

Recommendation:

- *The Board should take suitable steps to ensure that funds are utilized and not allowed to accumulate, through implementation of schemes envisaged under the Act, due coverage of existent beneficiaries and augmentation of the beneficiary base.*

2.2.7 Human Resource Management

2.2.7.1 *Shortage of manpower under Labour Commissionerate*

As per Rule 262 of the Rules, the Board may, with the approval of Government, open District and Regional offices for the purpose of implementing the welfare schemes under the Act. The services of Officers under the Labour Commissionerate, GoWB were placed on partial deputation to the Board.

Year-wise availability of manpower for implementation of the provisions of the Act and Rules during 2015-20 was not furnished to Audit by Labour Commissionerate. It was observed that Inspectors were appointed by the Government as “Cess Collectors” as well as “Beneficiary Registration Officer” with territorial jurisdiction in June 2005 and May 2012 respectively. On the other hand, the ALCs were appointed (June 2015) by the Government as Registering Officers and Inspectors under the Act as well as Assessing Officers under the Cess Act while the DLCs were appointed as Inspectors, Appellate Officers under the Act and Appellate Authority under the Cess Act. JLCs were also appointed (June 2005) as Inspectors under the Act.

A profile of the sanctioned strength *vis-à-vis* men in position in the State as of August 2021, however, revealed that out of 692 sanctioned posts of Inspectors

in the State, 301 posts (43 per cent) were vacant. Similarly, out of 197 sanctioned posts of Joint Labour Commissioners (JLC), Deputy Labour Commissioners (DLC) and Assistant Labour Commissioners (ALC), 84 posts (43 per cent) were vacant.

Shortage of officers factored heavily behind deficiencies in inspections and registration activities.

2.2.7.2 Shortage of manpower at Board level

Availability of sufficient manpower at Board level was crucial for adequate monitoring of the implementation of the scheme.

Scrutiny revealed (April 2021) that out of the six sanctioned posts of ALCs at the Board level, five posts remained vacant during the years 2015-17, while four posts remained vacant during 2017-20.

In the Separate Audit Report (SAR) of the Comptroller and Auditor General (CAG) on the accounts of the Board for the year 2016-17, it was reported that RLO-wise separate accounting and compilation at Head office was not maintained to bring out the correct state of affairs of the Board. It was viewed that the same grossly impaired the true and fair view of the affairs of the board. Scrutiny revealed that despite a decision of the Board⁵¹ for strengthening its accounts section by creation of posts⁵² on urgent basis based on the aforesaid SAR of the CAG, there has been no development on this count till date.

The Board and its lower level functionaries were handicapped by shortage at various levels of inspecting cadre. Consequently, inspection and registration activities were impeded adversely affecting implementation of schemes under the Act.

Recommendation:

- *The Commissionerate and the Board should fill up the vacancies on a priority basis.*

2.2.8 Monitoring and Internal Control Mechanism

2.2.8.1 Lack of any system of internal audit in the Board and RLOs

With a view to improve the overall quality of work and reduce errors/ irregularities, there should be an internal audit system in all Government organizations.

Scrutiny revealed that there was no internal audit system in place in the Board. Such non-existence of the internal audit system in the Board was flagged in SARs of the CAG on the accounts of the Board for the years 2015-18. The Board in its various meetings⁵³ decided for engagement of a Chartered Accountant firm for carrying out the internal audit of the accounts and related matters of the Board including that of RLOs. No action had been taken on such decisions till date. Deficient accounting coupled with absence of internal audit facilitated instances of non-encashment/ non-revalidation of cheques/ DDs worth ₹ 1.13 crore towards cess as discussed earlier in the report.

⁵¹ 32nd meeting dated 18.06.19

⁵² One Deputy Director (Audit) for Internal Audit purpose at State level, one Accounts Officer (F&A) for the Board, one Financial Assistant at Board office and one SSP on contractual basis at each of the RLOs of Board.

⁵³ 33rd meeting dated 17.12.19, 30th meeting dated 28.03.17, 28th meeting dated 26.07.16, 22nd meeting dated 03.04.13 and 21st meeting dated 08.11.12, etc.

In reply, the Board stated that the matter was under its active consideration.

2.2.8.2 Non-conduct of Social Audit

Specific direction was given (March 2018) by the Hon'ble Supreme Court in response to a writ petition⁵⁴ to conduct a Social Audit on the implementation of the Act so that in future there is better and more effective and meaningful implementation of the Act. In "Agenda-wise response for items to be discussed in 11th meeting of the Monitoring Committee", it was stated that a proposal was placed by the GoI, before the GoWB, to run a pilot project for Social Audit in some areas as per directions of the Hon'ble Supreme Court.

Scrutiny revealed that there was no development on this issue and the relevant Social Audit has not commenced (August 2021).

2.2.8.3 Non-preparation of accounts of RLOs

As per Rule 263 of the Rules, the Board shall be, *inter alia*, responsible for proper maintenance of accounts and annual audit of accounts of the Board in accordance with the provisions of the Act. The Board in its various meetings⁵⁵ approved a proposal for engagement of local chartered accountant firms for maintenance and preparation of accounts of RLOs, being the regional offices of the Board, as was done at Headquarters of the Board. The Secretary of the Board was authorized to initiate the process for engagement of the Chartered Accountant firms.

Scrutiny revealed that annual accounts of the test-checked RLOs were not prepared during the period of audit. In reply to an audit query, the Board stated (March 2021) that *modus operandi* in this regard was yet to be framed.

2.2.8.4 Report on the functioning of the Board under Rule 286

As per rule 286 of the Rules, a report on the functioning of the Board during every financial year shall be approved by the Board before the 15th day of June next and submitted to the Government before the 15th day of July of that year.

Scrutiny of records revealed that no such report on the functioning of the Board during the audited financial years had been approved by the Board.

In reply, the Board stated (March 2021) that all the activities relating to the functioning of the Board like expenditure of the Board, Annual Accounts of the Board, SAR of the Board, any important policy decisions, *etc.*, were placed from time to time before the board or sent to the Government for necessary accordance/ approval. The reply of the Board was not acceptable as preparation of a report on the functioning of the Board during every financial year before the 15th day of June next and its submission to the Government before the 15th day of July of that year was a statutory requirement under these Rules.

There existed no Internal Audit wing to watch over realisation of time barred cheques/ DDs, *etc.* Social Audit was not conducted though there was specific directive of the Hon'ble Supreme Court. Accounts of RLOs were not prepared; neither was the Report on functioning of the Board. All these indicated inadequate monitoring and internal control mechanism which calls for attention of the Government.

⁵⁴ WP No 318 of 2006

⁵⁵ 28th meeting dated 26.07.16 and 30th meeting dated 28.03.17

Recommendations:

- *The Board may establish an internal audit wing to monitor the transactions of the Board and RLOs, including the process of receipt and realisation of cheques/ DDs.*
- *The Board should initiate steps to conduct a Social Audit.*

2.2.9 Summary of conclusions

Implementation of the Acts and Rules was adversely affected by deficiencies in both the implementing body (*i.e.* West Bengal Building and Other Construction Workers' Welfare Board) and the advisory body (namely State Advisory Committee–SAC), which were meant to strengthen the implementation mechanism. It was compounded by shortfalls in holding meetings of the SAC/ Board, and even non-implementation of recommendations (both from operational and functional points of view) of the Board.

In the absence of well-functioning assessment mechanism, the Board was unaware of the quantum of cess actually assessable/ realizable and had no control over the process of realisation of cess. As a consequence, instances of retention/ utilization of cess by test-checked auditees without remitting it to the Board leading to short receipt of cess of ₹ 20.59 crore came to notice. Possibility of more such cases of short-collection was also substantial as assessment mechanism was not working.

Registration of establishments was abysmally low during 2015-20. In the test-checked RLOs, there was no mechanism for registration of establishments. Registrations were done only when establishments applied for registration to these RLOs. Lack of interest among Government functionaries and Local Bodies was also an attributable reason for poor registration. It was a matter of concern that 68 *per cent* of the establishments inspected by Audit were functioning without registration.

Reliability of the data on registered beneficiaries was also not vouchsafed in the absence of database with the Board. A sharp decline in registration under the Act during 2015-20 was contrary to the directive issued by the Hon'ble Supreme Court.

Inspection of building and other construction sites were not given due priority. No targets were prescribed and only limited number of inspections were conducted. Viewed with the fact that in course of joint physical verification, Audit came across issues affecting health and safety of workers, such lacunae in inspection needs to be addressed immediately.

Beneficiary survey conducted by Audit disclosed that 95 *per cent* of the workers interviewed were not registered under the Act owing to lack of awareness. Consequently, they had no scope to avail benefits of the Act.

None of the registered employers, under the test-checked RLOs, submitted the statutory intimation regarding the date of commencement and completion of any construction work. Penal provisions of the Act were, however, not invoked.

Board is yet to implement crucial recommendations of the Parliamentary Standing Committee on Labour even after four years.

All these shortcomings showed that there was substantial scope for improvement in the implementation scenario of the Act right from registration of establishments/ beneficiaries to the adoption of recommendations of the Standing Committee of the Lok Sabha.

By introducing Samajik Suraksha Yojana (SSY) scheme in April 2017, the State Government *inter alia* brought the construction workers under its umbrella. The benefits under SSY were to be paid out of Cess fund only. However, with the advent of the scheme, the expenditure incurred in implementing schemes under the Act fell drastically since 2017-18. Moreover, discontinuation of some major components of the Act (*e.g.*, maternity/ accidental benefits, financial assistance to marriage of self/ wards, assistance for birth of girl child, *etc.*) which had accounting for a larger part of benefit disbursed during 2015-17, was a matter of concern. Components like loans and advances for house construction and payment of premium on account of Group Insurance Scheme, though prescribed under the Act, were never implemented.

All these, not only deprived the construction workers from the intended benefits of these schemes but also resulted in violation of connected provisions of the Act. Such non-implementation also contributed to accumulation of unspent scheme funds (including bank interest earned thereon) registering an increase of 166 *per cent* during 2015-20.

The Board and its lower level functionaries were handicapped by shortage at various levels of inspecting cadre. Consequently, inspection and registration activities were impeded adversely affecting implementation of schemes under the Act.

Social Audit was not conducted though there was specific directive of the Hon'ble Supreme Court. Accounts of RLOs were not prepared; neither was the Report on functioning of the Board. All these indicated inadequate monitoring and internal control mechanism which calls for attention of the Government.

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).

AGRICULTURE & AGRICULTURAL MARKETING DEPARTMENTS

2.3 Functioning of Krishak Bazars in West Bengal

2.3.1 Introduction

West Bengal is predominantly an agrarian state with varied agro-climatic conditions facilitating cultivation of a wide range of crops. West Bengal ranks first in paddy and vegetable production⁵⁶ in the country. It stands second in potato production (after UP). It is also leading producer of jute, pineapple, litchi, mango and loose flowers.

To facilitate better marketing of agricultural produce of the marginal farmers for more remunerative price and to ensure availability of quality produce at comparatively lower price to the consumers, Government of West Bengal (GoWB) decided (March 2012) to set up *Krishak Bazar* (KB) in each of the 341 blocks of the State with loan assistance from National Bank for Agriculture & Rural Development (NABARD) under Warehouse Infrastructure Fund (WIF) scheme. The West Bengal State Agricultural Marketing Board (WBSAMB)⁵⁷, a statutory body under Agricultural Marketing Department (AMD), was the nodal agency to implement the projects.

Infrastructure envisaged in each Krishak Bazar: As per approved Detailed Project Report (DPR), each KB was to be constructed on four to six acres of land and was to be equipped with both marketing and civil infrastructure as under.

Marketing infrastructure	Civil infrastructure
<ul style="list-style-type: none"> Auction Hall (one) and Open Market Shed (one) Administrative Building and <i>Krishak Sahayak Kendra</i> (two storied) Godown and Retail Stalls Weigh Bridge with operating room 	<ul style="list-style-type: none"> Concrete roads; Water and electric connections Garbage Vat (one) Security room (one) and Pump house (one) Toilet (His/ hers)

WBSAMB took up (2012-13) construction of 186 KBs at a sanctioned amount of ₹ 1,276.61 crore, funded by Rural Infrastructure Development Fund (RIDF) (148 KBs) and Rashtriya Krishi Vikas Yojana (RKVY) (38 KBs) for completion within 15-18 months. All the KBs were completed between March 2014 and September 2017 at a total expenditure of ₹ 1,154.01 crore. The construction of KBs in remaining 155 blocks had not been taken up till date (August 2021).

⁵⁶ First in production of Paddy in 2017-18 and 2018-19; Second in production of Potato in 2018-19; first in production of Jute and Vegetables in 2018-19 as per "Agricultural Statistics at a glance 2019" published by Ministry of Agriculture & Farmers Welfare, Government of India.

⁵⁷ WBSAMB was created by the State Government under Section 36 of West Bengal Agricultural Produce Marketing (Regulation) Act, It shall consists of not more than 20 members to be appointed by the State Government, of whom not more than 10 shall be non-official. Presently, Secretary, Agricultural Marketing Department is the Chairman of the Board, while another IAS officer has been appointed as the Chief Executive Officer. The Board may appoint other officers, technical personnel and employees with the approval of the State Government for smooth functioning of its activities. Against the sanctioned strength of 286 (including 180 contractual), the men-in-position as of August 2021 was 126 (inclusive of 76 contractual). The Board had 60 Engineers against the sanctioned strength of 145 for implementation of various schemes.

2.3.1.1. Audit objectives & criteria: The compliance audit on functioning of *Krishak Bazars* aimed to assess whether planning, execution and operationalization of *Krishak Bazars* were in compliance with the objectives and modalities envisaged under the project reports. It also examined the level of compliance to relevant acts and rules (*e.g.*, West Bengal Agricultural Produce Marketing (Regulation) Act 1972 and Rules made thereunder), guidelines of the schemes under which the projects were funded (*e.g.*, RKVY, National Agriculture Market, RIDF, *etc.*) and orders brought out by the Agricultural Marketing (AM) Department. Moreover, as the projects involved substantial construction activities, adherence to relevant Schedule of Rates of Public Works Department as well as norms of West Bengal Financial Rules were also examined by Audit.

2.3.1.2. Audit coverage: Audit scrutinised records of Agriculture Department, Agricultural Marketing Department and West Bengal State Agriculture Marketing Board (WBSAMB or Board), which maintained records in respect of all the *Krishak Bazars* (KBs) in the State during February 2021 to August 2021. For detailed scrutiny and for ascertaining actual status of functioning of the KBs, records of Zilla Regulated Market Committees (ZRMC) of six districts (Murshidabad, Birbhum, Purba Bardhaman, Nadia, Cooch Behar and Howrah) were also scrutinised in detail covering the period from 2015-16 to 2020-21. Out of total 77 KBs implemented in those six districts, Audit inspected 53 KBs⁵⁸ (**Appendix 2.3.1**) jointly with the representatives of Board/ RMC.

Observations arising out of the above exercise are discussed in the subsequent paragraphs.

2.3.2 Feasibility study and project preparation

Out of 186 KBs, the Department conducted (July 2012) feasibility studies in respect of 94 KBs (51 *per cent*) considering various criteria, *viz.*, distance of the site from nearest road, availability of approach road, geographical location of the KB site, distance from the nearest village, existence of nearer markets and agricultural produce of the area. The remaining 92 KBs (49 *per cent*) were taken up by the Board without conducting any feasibility study.

The feasibility study reports prepared for 94 KBs showed that 65 sites (69 *per cent*) were considered feasible, 23 (24 *per cent*) were considered marginally feasible and six⁵⁹ (seven *per cent*) were considered not feasible.

It was observed that AMD, took up all the KBs irrespective of their feasibility considerations. Records made available to Audit revealed that out of six markets which had been assessed as non-feasible:

- Two KBs were not functioning (Krisnagar-I and Chinsurah). Only paddy procurement was done in these KBs.
- Four KBs were found functioning (Polba: thrice a week, Gorbeta: wholesale evening market, Illambazar and Sagar: running daily).

Further enquiry by Audit showed that ZRMCs had not been consulted regarding feasibility of the KBs before construction. As the local ZRMCs were expected

⁵⁸ Murshidabad: 10 KBs out of 21, Birbhum: 10 KBs out of 13, Purba Bardhaman: 10 KBs out of 20, Nadia: 10 KBs out of 10, Cooch Behar: eight KBs out of eight and Howrah: five KBs out of five

⁵⁹ Sagar, Illambazar, Krishnanagar-I, Garbeta-II, Polba/ Dadpur, Chinsurah-Mogra

to be in a better position to decide over local requirement, non-consultation with ZMRCs represented avoidable planning deficiencies.

Non-assigning due importance to the feasibility study resulted in lack of interest among the targeted traders in shifting their business to the newly constructed *Krishak Bazars*. This led to non-utilisation of created assets on many occasions leading to non-achievement of objectives of setting up KBs as discussed in the subsequent paragraphs.

2.3.3 Market functionality and use of infrastructure

For operationalizing the KBs, the AM Department outlined (May 2017) the following activities for KBs

- Wholesale/ retail markets for agricultural produce.
- Procurement of paddy or any other agricultural produce on behalf of the Government or any Government agency.
- Markets for agricultural inputs including seeds, fertilizer, farm Machinery, *etc.*
- Letting/ leasing out built up space and/ or vacant land to private parties for construction of cold storage, rice mill, sorting/ grading facility, pack-house, ripening facility, *etc.*
- Procurement of agricultural produce by private agencies.
- Opening of bank/ post office/ ATM in the administrative buildings.
- Opening of stalls for catering to the daily needs of the farmers and others visiting the KBs.

2.3.3.1 Overall functional status of markets

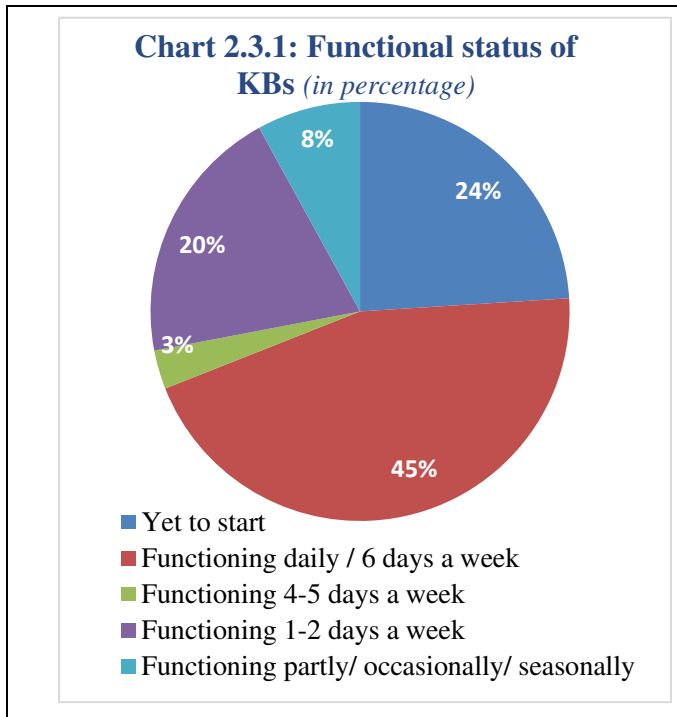
As per data made available to audit, construction of 186 KBs was completed between March 2014 and September 2017. The DPRs envisaged 300 working days in a year for the marketing activities, *i.e.*, at least six days in a week. Against the target, records of the Board showed that

Forty-five KBs (24 *per cent*) were yet to start operations as of February 2021.

- Only 84 KBs (45 *per cent*) were functioning either daily (78 KBs) or six days a week (six KBs) marketing operations.
- Thirty-seven KBs (20 *per cent*) were found to have marketing operations for one-two days in a week.
- Five KBs (three *per cent*) were operating four to five days a week.
- Fifteen KBs (eight *per cent*) were shown as functioning partly/ occasionally/ seasonally.

Out of 141 functional KBs, market operations varied in the form of retail only (44 KBs), wholesale only (19) and both retail & wholesale (78).

The above position captured in the records of the Board, may, however, be viewed with the fact that during joint inspection of 53 KBs of six test-checked districts, it was seen that there was no footfall (*i.e.*, neither buyers nor sellers)



in 53 per cent (28 KBs⁶⁰) KBs due to locational disadvantages, lack of demand from the buyers, competition from nearby markets, absence of locality within five to six kms from the KB, construction of new KB in the same premises of a pre-existing market⁶¹ of the RMC, etc. It may be mentioned that out of those 28 defunct KBs, 17 were shown as functional in Board's records, casting doubt on the reliability of the Board's records.

Owing to deficient functioning of KBs and lack of demand among targeted local farmers, substantial number of newly created infrastructure remained unutilised as discussed in the subsequent paragraphs

2.3.3.2 Open market sheds and Auction halls

Infrastructures of each KB included three open market sheds (i.e., marketing platforms with roof) and an Auction hall (comprising four bays for loading-unloading purposes and a hall for auction purposes).

Out of 186 KBs, open market sheds (OMS) of 49 KBs (26 per cent) and Auction Hall of 72 KBs (39 per cent) were not utilized as of January 2021.

Joint inspection of 53 KBs in six test-checked districts, however, revealed that sheds of 30 KBs⁶² (57 per cent) and auction halls of 39 KBs⁶³ (74 per cent) were not utilized as of June 2021.

It was seen that at the KBs where there was no market sitting at present, some infrastructures were used for several non-agricultural purposes e.g., parking of cycles to be distributed under Sabujisathi Scheme, storing of pipes meant for Public Health Engineering Department's works, etc.



Pic 2.3.1: Pipes stored at Kandi-I KB, Murshidabad



Pic 2.3.2: Sabujisathi cycles kept at Berhampore KB, Murshidabad

⁶⁰ Nadia-four, MSD-six, Birbhum-five and Purba Bardhaman –six, Coochbehar: four & Howrah: four

⁶¹ In Dinhata KB, Coochbehar., another market run by RMC was already functioning in the same premises

⁶² Unutilised OMS: Nadia: four, Murshidabad: ten, Birbhum: seven, Purba Bardhaman: five, Cooch Behar: four and Howrah: three

⁶³ Unutilised auction halls: Nadia: seven, Murshidabad: nine, Birbhum: five, Purba Bardhaman: eight, Cooch Behar: five and Howrah: three

A detailed questionnaire based survey and interactions with Farmers, traders along with local entrepreneurs and industries conducted (December 2019-March 2020) by Food and Agriculture Centre of Excellence (FACE), a Centre of Excellence of Confederation of Indian Industries (CII), also showed that open sheds and auction halls were sub-optimally used at 22 *per cent* and 11 *per cent* respectively.

2.3.3.3 Godowns

Project Report of each KB provided for construction of a godown with a capacity of 1000 MT to enable small farmers to store their produces which would save the farmers from distress selling and bring remunerative prices. WBSAMB had constructed (2015-17) 184 godowns⁶⁴ in 186 KBs.

Meanwhile, Food & Supplies (F&S) Department, GoWB requested (June 2016) AMD to handover the godowns (alongwith office space) in all the KBs for storage of paddy/ rice against payment of token annual rent of rupee one per godown. AMD transferred (July 2016) the godowns along with 150-200 sq ft office space to FSD for a token annual rent of rupee one. F&S Department subsequently handed over (March 2017) the godowns to West Bengal State Warehousing Corporation to immediately start storing paddy and rice. It was also seen that the godown of Habra KB was handed over to a private party.

Joint inspection of godowns of 53 KBs of six test-checked districts revealed that out of 53 godowns, 42 godowns were found utilized for the purpose of procurement of paddy seasonally. Eleven⁶⁵ godowns were found not utilized as the same were used either for storing and assembling of Sobuj Sathi cycles or the F&S Department had their own godowns nearby.

Thus, the core objective of saving the marginal farmers from distress sale of their agricultural produce by facilitating better storage and marketing of their produces in the KBs, was frustrated, as KB godowns were leased out to F&S Department for storing paddy/ rice.

2.3.3.4 Administrative buildings

For making available various facilities to the farmers and agro business and for optimal utilisation of the potential of the KBs, approved DPR of KBs included a two storied administrative building (AB) in each KB with a total area of 700 square metres. Apart from housing the administrative office of the RMC, the Agriculture Department decided (December 2014) to shift the office of the Assistant Director of Agriculture (ADA) to the first floor of the administrative building for optimal use of the infrastructure of KBs. Subsequently, Government also decided to house bank/ ATM, post offices, *etc.*, in that building.

AMD requested (June 2016) Post Master Generals and State Bankers' Committee to open a post office and a branch of bank in the KBs. AMD also directed (May 2017) the District Magistrates to operationalise the created infrastructures and to chalk out an action plan for the same.

⁶⁴ *except in Galsi-I and Katwa-I*

⁶⁵ *Fulia in Nadia Hariharpara and Raninagar in Murshidabad, Dubrajpur, Labpur, Rampurhat-I and Rampurhat-II in Birbhum; Mathabhanga-II of Cooch Behar; Shyampur-II of Howrah; Katwa SMY and Bhatar in Purba Bardhaman*

Out of 186 administrative buildings, records showed the following position:

Table 2.3.1: Position of utilisation of Administrative Buildings as of February 2021

	No. of ABs with unutilised floor	No. of ABs with floor utilised for purposes not related to marketing of agricultural produces
Ground floor	10 (5 per cent)	19 (10 per cent)
First floor	66 (33 per cent)	18 (9 per cent)

Source: Weekly Development Report of Krishak Bazar of WBSAMB

Unrelated purposes include Office of District Controller of Food & Supplies, Excise Office, Child Development Project Officer, Asstt Director of Agriculture, Block Livestock Development Officer, Veterinary Doctor's Chamber, etc.

Joint inspection of 53 administrative buildings (AB) of six test-checked districts showed (May-July 2021) that:

- None of these were being utilized for purposes envisaged under approved DPR.
- No bank, post office, ATM were set up in any KB except Kalna-II & Rampurhat-I KBs.
- The entire AB of Fulia KB (Nadia), Mathabhanga-II KB, Sitalkuchi KB (both in Cooch Behar), Udainarayanpur KB (Howrah) and the 1st floor of 10 KBs were unutilized.
- Instances of utilisation of space of administrative buildings for unrelated purposes, viz., housing various offices⁶⁶ or even unauthorized occupation by police (Md. Bazar), etc., were observed in Ground floor of 45 ABs and 1st floor of 36 ABs. However, no agreement was executed between ZRMC and the above offices and no rent/ salami was received for using the space.

2.3.3.5 Krishak Sahayak Kendra (KSKs)

The *Krishak Sahayak Kendras* (KSKs)⁶⁷, a double storied building in each KB, were constructed with the vision of functioning as a one-stop shop for farmers. The ground floor was envisaged to house stalls (fair price input shops, fertilizers' shops, public telephone booth, agricultural implements' shop, veterinary clinic, etc.) and bank. The 1st floor was envisaged as rest shed, to be utilised by farmers/ traders staying overnight at the market. WBSAMB had constructed KSKs in all the selected KBs.

Out of 186 KSKs, records showed the following position:

Table 2.3.2: Position of utilisation of KSKs as of February 2021

	No. of KSKs with unutilised floor	No. of KSKs with floor utilised for purposes not related to marketing of agricultural produces [#]
Ground floor	54 (29 per cent)	Nil
First floor	93 (50 per cent)	17 (18 per cent)

Source: Weekly Development Report of Krishak Bazar of WBSAMB

[#] Other purposes include running of government offices (Agriculture Development Office, Sub-Divisional Land & Land Reforms Officer, Utkarsha Bangla Training Centre and Legal Metrology Office)

⁶⁶ Offices of District Controllers of Food & Supplies (DC&FS), Assistant Director of Agriculture (ADA), RMC office, West Bengal State Electricity Distribution Company Limited (WBSEDCL), Agriculture-Irrigation office, etc.

⁶⁷ Two-storied building of 193.2 square meter each floor.

Joint inspection of 53 KBs of six test-checked districts showed the following

- The first floors of 38 KSKs⁶⁸ were unutilized while the first floor of 15 KSKs were utilized for other purposes, viz., housing office of the ADA, Assistant Engineer, (Agri-Mechanic) and SUFAL BANGLA, etc. However, no agreement was executed between ZRMC and the above offices and no rent/ salami was received for using the space.
- It was further observed that in none of the KBs, the 1st floor of the KSK was utilised by farmers/ traders for staying overnight at the market. This was attributable to non-functioning of the KBs the way it had been envisaged.
- Utilisation of stalls in the ground floor of KSK buildings has been discussed in paragraph 2.3.3.6 below:



Pic 2.3.3: Unutilized KSK of Krishnaganj KB, Nadia



Pic 2.3.4: Unutilized KSK of Mayureswar-I KB, Birbhum

2.3.3.6 Stalls and kiosks

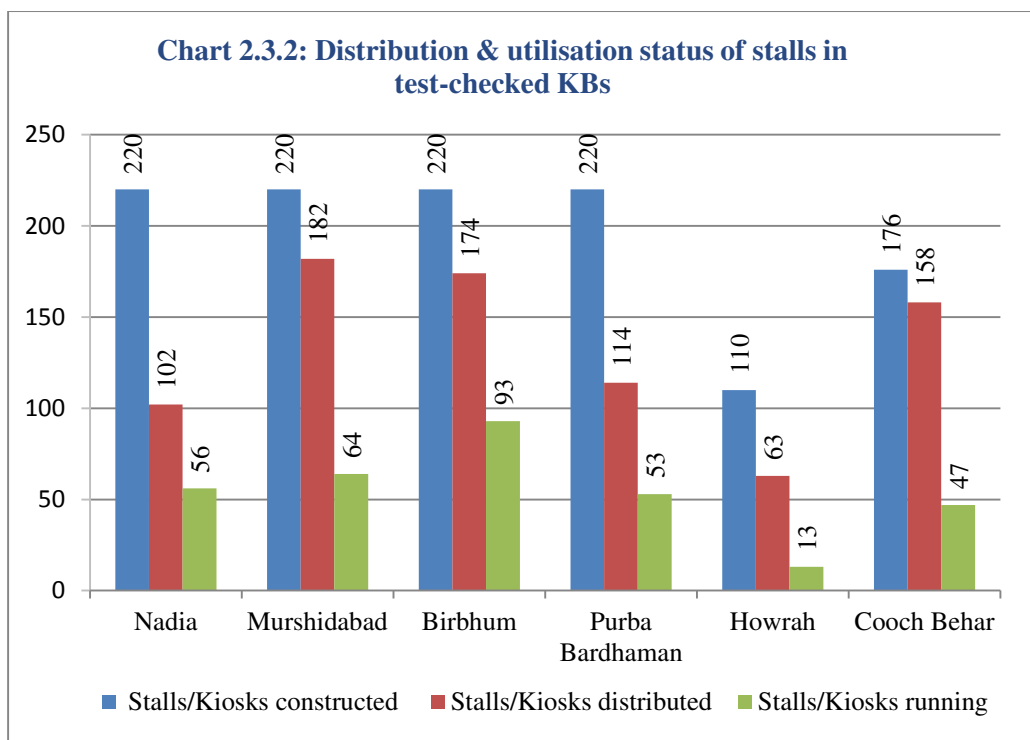
The scheme envisaged establishment of 12 shops in the ground floor of two storied KSK building in each KB. The shops were to house fertilizers' shops, public telephone booth, agricultural implements' shop, veterinary clinic, etc. Besides, another 10 shops (kiosks) were to be constructed in the KB campus so that farmers may purchase tea, snacks and goods like spices, etc.

Review of records revealed that 4,177 stalls were constructed in 186 KBs. Of those, 3,237 stalls were distributed amongst which 2,398 stalls (57% of constructed) were not utilized as of January 2021. The reasons for the same were not on record. It was also seen that no stalls of 14 KBs⁶⁹ were distributed till date.

Joint inspection of 53 KBs of six test-checked districts, however, showed that out of 1,166 stalls/ kiosks constructed, 793 (68 per cent) stalls/ kiosks were found distributed as of April 2021, of which 326 stalls (41 per cent of distributed stalls) were found running as depicted in the following chart.

⁶⁸ Nine in Nadia, three in Murshidabad, six in Birbhum; eight in Purba Bardhaman, six in Cooch Behar and five in Howrah

⁶⁹ Chatna, Bishnupur, Katulpur, Joypur, Bankura-I, Phanshidewa, sheoraphuli, Metali, Samshi, Memari-II, Ausgram-II, Gosaba and Bishnupur -II



Source: Records of ZRMCs of test-checked districts

Besides above, 80 extra stalls were constructed by the Board in Birbhum, but not yet handed over to the Regulated Market Committee as the stalls were not on the main road. The boundary wall of the KB at Bolpur was also damaged. RMC sought fund (September 2019) for construction of road and repairing of boundary wall but the Board had not approved the same yet.

In three *Krishak Bazars* of Krishnagar-I, Fulia (both in Nadia) and Rampurhat-II (Birbhum), no stalls/ kiosks were distributed. WBSAMB had issued a notification to cancel the bid ownership, in case the shops were not operationalised within three months of bidding. However, this had not been complied with. Most of the distributed stalls/ kiosks were found to be used for non-agricultural purposes, viz., for running photocopy centre, tea stall, wooden furniture shop, Muri (puffed rice) shops, stationary shop, clothing shop, etc.

Such lack of demand of stalls may be viewed with the instances of many sites for KBs being selected without conducting any feasibility study, ignoring adverse feasibility reports and without taking views of local ZRMCs into consideration (as discussed earlier in the report vide paragraph 2.3.2).

2.3.3.7 Weigh Bridge/ Operating Room

The weigh bridge comprised two platforms for vehicles with an office-cum-machine room with attached toilet.

Review of records revealed that the Board had constructed (between January 2014 and December 2017) 182 weigh bridges along with 182 office-cum-machine rooms till March 2021 at a lumpsum amount of ₹ 11 lakhs for each KB including installation and other accessories (paid to Tulsi Weigh Solutions Pvt. Ltd, a private agency). Out of these, 75 (41 per cent involving an expenditure of ₹ 8.25 crore) remained unutilized till April-June 2021.

Joint inspection of 53 KBs having 51 Weigh Bridges showed that only six weigh bridges (12 per cent) were functional while remaining 45⁷⁰ weigh bridges were never utilized since the date of handing over of the KBs between October 2014 and November 2017. Conditions of the weigh bridges were deteriorating, with monitors, printers and other accessories were found to be either in unserviceable condition or remaining packed and stored in ABs.

Five functional WBs were leased to private parties and F&S Department utilised one weigh bridge.



Pic 2.3.5: Construction materials being stacked on the unused Weigh Bridge platform at Tehatta KB Nadia

Though the weigh bridges were leased (March 2017) to DC&FS of the concerned districts, the key factor behind this was design-demand mismatch, both for paddy as well as horticulture.

As observed by Audit, such low utilisation was attributable to design-demand mismatch as discussed below.

- In KBs where paddy procurement operation was conducted, it had been observed that farmers brought paddy to the KB in 50 kg gunny bags for selling. These were then weighed on small weighing machines before storing. During sale and subsequent distribution, quantum of paddy was determined by counting bags full of paddy. This process did not necessitate use of the Weigh Bridge.
- Similarly, for the KBs where markets had been running, horticulture produces were measured in pieces (cabbage, cauliflower, etc.) or bunches (bananas) or in smaller units of 50 kgs, which could not be measured in Weigh Bridge.

Thus, non-utilization of 45 test-checked weigh bridges since inception led to cost of construction of ₹ 6.34 crore (weigh bridge: ₹ 4.87 crore and operating rooms: ₹ 1.47 crore) being rendered unfruitful.

2.3.3.8 Equipment lying idle

For better transparency in daily course of business as well as for convenience of buyers and sellers, Murshidabad ZRMC had procured and supplied several equipment like Price Display Software Solution, Weighing Machines, Computers with battery backup, etc., to 11 KBs and Big Digital Monitors to 13 KBs. Recipient of these instruments included seven⁷¹ non-functional KBs also. However, it was noticed that 450 Weighing Machines supplied to nine KBs and 26 Digital Monitors provided to 13 KBs and four Electrical Weighing Machines provided to two KBs were lying idle, as the traders/ businessmen used their own machines. Twenty-six Digital Monitors and four Electrical Weighing Machines were found either packed or installed but non-functional due to prolonged non-use for non-functioning of the KBs.

⁷⁰ Nine out of nine test-checked in Nadia, nine out of 10 in Murshidabad, nine out of nine in Purba Bardhaman and six out of ten in Birbhum, five out of five in Howrah and eight out of eight in Cooch Behar

⁷¹ Berhampore, Hariharpara, Kandi-I, Suti-I, Raninagar, MSD-Jiaganj and Jalangi.



Pic 2.3.6: Unused weighing machines lying stacked in Burwan KB, Murshidabad



Pic 2.3.7: Unused weighing machines lying stacked in Hariharpara KB, Murshidabad

2.3.3.9 Solid waste disposal

As per DPR, solid waste generated in the market would mainly be organic waste. These would be collected in vats close to the auction bays and open markets. The organic wastes would be converted to compost and vermin-compost by local self-help groups.

Review of records revealed that none of the six test-checked Zilla Regulated Market Committees had made any arrangement for scientific disposal of wastes generated in KBs. In none of the 53 test-checked KBs, solid wastes were found converted into compost and vermin-compost by local self-help groups in compliance to the DPR. It was also observed that vats were never cleared on regular basis. Most of the wastes kept lying in the KB to rot and decay. In Sagardighi KB, the vat was found covered by pipes and bushes. This led to disposal of wastes near Auction Hall. The same was not disposed of, which resulted in bad odour and made the market unhygienic.



Pic 2.3.8: Untreated garbage lying open in Sagardighi KB Murshidabad



Pic 2.3.9: Untreated garbage lying open in Illambazar KB Birbhum

In some KBs, the location of the vats were not user-friendly. In Mekhligunj KB of Coochbehar, in the absence of manual cleaning facilities, remnants and left outs of commodities remained littered everywhere in the market emitting filthy smell. Records of the Board also showed that in the Survey Report (March 2020) of Food and Agriculture Centre of Excellence of Confederation of Indian Industry had also mentioned the vat had been constructed adjacent to the retail shops of Chandrakona KB, Paschim Medinipur. This led to odour issues and the retailers had blocked the usage of vats. Besides, the size of the vat was too small to contain the daily waste generated as the quantity of waste generated ranged in between 0.50 quintal and 15 quintals per day in those markets.

AMD directed (May 2015) that maximum three sweepers would be engaged for each KB by the concerned ZRMC on daily wages basis for cleaning/maintenance of the KBs. The Director of Marketing was to arrange district wise training of sweepers after their engagement. However, no manpower including sweeper was appointed in any of the test-checked KBs. It was, however, observed that the *Babsayee samity* of four KBs⁷² cleaned the market privately.

2.3.3.10 Water supply and fire fighting system

A self-sustaining water supply system was formulated to maintain round-the-clock water supply in the project area. Underground water was to be drawn by submersible pump from a depth of 250 meters. As per DPR, an overhead tank of 11 KL capacity was planned along with pump and pump house to provide adequate onsite storage. This tank would service a network of overhead tanks in individual buildings. There should also be a system of fire fighting in the KBs.

Test-check, however, showed that under-ground water reservoir was constructed in KBs. The RMCs stated that the water of the reservoir would also be utilized in case of accidents like fire happened. The water was to be supplied to different consumption points by pump through a network of underground laid pipes.

Joint physical inspection of 53 KBs of six test-checked districts revealed that:

- Eight underground reservoirs had no lids/ covers due to theft. As a result, stagnant water of Underground Water (UGW) reservoirs were found as breeding ground of mosquitos.
- The covers of four reservoirs were found fixed permanently with concrete and hence, were not removable. As such, the water could not be taken out from there if situation requires, till the covers were broken by other means.
- Two reservoirs were not accessible due to unauthorized construction in front of reservoirs totally covered under shrubs/ bushes.
- Temporary shops have been constructed upon the reservoir at Setai KB.
- In none of the KB, water changed for four to seven years since construction.

Joint inspection of 53 KBs in six test-checked districts further showed that 20 KBs⁷³ had no drinking water facilities as pumps installed in those KBs were either non-functional or stolen. In two KBs (Fulia and Labpur), water from deep tubewell was available for drinking purpose.

No fire-fighting system was installed in any of the KBs though envisaged in the DPR.

2.3.3.11 Toilet blocks

The Toilet block was a RC framed single storied building with toilet facilities for both male and female under one roof. Joint inspection of 53 KBs in six districts revealed the following:

⁷² Setai, Sitalkuchi, Mathabhanga-I and Dinhat Blocks (all in Cooch Behar)

⁷³ Nadia-two, Murshidabad-eight and Birbhum-four and Cooch Behar- six



Pic 2.3.10: Toilets at Mayureshwar-I KB Birbhum becoming inaccessible by vegetation

- Eleven KBs⁷⁴ had insufficient number of toilets compared to consumers' footfall (350 to 5,000 per day).
- Running water was not available in 22 (Birbhum: five, Murshidabad: eight, Howrah: one, Cooch Behar: seven and Purba Bardhaman: one) KBs. Scarcity of water led to toilets turning unhygienic.
- Twenty-nine toilets (Cooch Behar: four, Purba Bardhaman: eight; Birbhum: nine and Murshidabad: eight) were found locked leading to farmers and traders resorting to open defecation/ littering in front of the toilets and also led to using of ladies' toilet by male.

2.3.3.12 Unnecessary construction of additional stalls

With the approval of the State Level Screening Committee (December 2018), the Board executed additional infrastructural schemes between September 2019 and February 2021 at a cost of ₹ 61.74 crore for better utilization of existing KBs in 10 districts. The additional works included construction of Auction Platform (fish complex), internal road, drainage, 1000 MT godown, stalls, retail fish shed, open market shed, internal electrification, street light arrangements, wall with gate, building for keeping ice blocks, etc. The expenditure was met out of the unspent balance under Bringing Green Revolution to Eastern India (BGREI)⁷⁵ which was lying with the Agricultural Marketing Department. Nothing was on record to show the basis of selection of the schemes. Records showed that the additional works *inter alia* included construction of 328 new stalls in seven KBs. It was observed that those seven KBs already had 154 stalls of which only 53 (34 per cent) were running as shown in the table below:

Table 2.3.3: Unjustified construction of additional stalls

Name of the KB	Additional stalls constructed	Existing stalls	Existing stalls running
Raigung, Utter Dinajpur	94	22	09
Gazole, Malda	96	22	00
Sabang, Paschim Medinipur	17	22	08
Haldibari, Coochbehar	64	22	00
Pubasthali, Purba Bardhaman	20	22	08
Bhatar, Purba Bardhaman	20	22	16
Chandrakona, Paschim Medinipur	17	22	12
Total	328	154	53

Source: Records of WBSAMB

Thus, construction of additional 328 stalls without ensuring utilisation of existing stalls was investment in idle assets which amounted to wasteful expenditure.

Thus, owing to deficient functioning of KBs and lack of interest among targeted local farmers, substantial numbers of newly created infrastructures remained

⁷⁴ Murshidabad : two, Birbhum: five, Cooch Behar: three and Purba Bardhaman: one

⁷⁵ ₹ 65.68 crore was lying under Bringing Green Revolution to Eastern India (BGREI)

unutilised since construction. Such unutilised infrastructures included large number of open sheds, auction halls, administrative buildings, *Krishak Sahayata Kendras* and most of the Weigh Bridges.

Lack of demand of stalls were evident as only 43 *per cent* of constructed stalls were functioning. No bank, post office and ATM were set up in any test-checked KBs, except Kalna-II & Rampurhat-I KBs though envisaged by the Government.

In deviation from the core objective, all the godowns constructed for storing agricultural produces of the marginal farmers, were leased out to the Food & Supplies (F&S) Department for storage of paddy/ rice against a token annual rent.

Installation of weigh bridges were ill-planned as almost all the weigh bridges in test-checked KBs were never put to use due to design-demand mismatch.

The operational KBs also fell short in terms of amenities like sufficient number of toilets, running water supply, availability of drinking water, *etc.* The aspect of management of waste was also neglected as there were instances of open littering of wastes in and around the markets, overflowing of vats making the area reeking with foul smell.

2.3.4 Non-fulfilment of some other schematic targets

2.3.4.1 Cold storage not constructed though planned: While planning for the *Krishak Bazars* plan had been made to integrate the rural marketing activities with cold storage and paddy procurement and storage. The Master Plan had been developed segregating the market complex into three separate zones, *viz.*, (i) *Krishak Bazar*, (ii) Cold Storage Zone, (iii) Paddy Procurement & Storage Zone. However, no Cold Storage, which would have helped the marginal farmers to store their produces, was constructed in any KB for reasons not on record.

2.3.4.2 Delay in handing over of KBs: Agricultural Marketing Department directed (November 2014) that on completion of the KBs, WBSAMB would hand over all KBs to the concerned district Regulated Market Committees (RMCs) with the work of operation and maintenance of KBs under their jurisdiction.

However, review of records revealed that a substantial number of KBs (67 *per cent*) were handed over after delays ranging between 51 and 416 days as would be evident from the following analysis:

Table 2.3.4: Position of delays in handing over of KBs to RMCs

Delay range	Number of KBs handed over after delays ranging					
	01-50 days	51 to 100 days	100 to 151 days	151 to 200 days	201 to 250 days	More than 250 days
Number of KBs	61	53	37	20	9	6 (maximum delay: 416 days)

Source: Records of WBSAMB

The reasons for delay in handing over the completed markets were not on record. However, such delay led to delay in percolation of benefits to the farmers of targeted blocks.

2.3.4.3 Non-issuance of licenses to traders of KBs

Under WBAPM (Regulation) Act 1972 read with West Bengal Agricultural Produce Marketing (Regulation) Rules, 1982, after six month from the declaration of market area, no person shall, within the market area, carry on business except in accordance with the prescribed terms and conditions of a license issued in this behalf by the market committee. Any person desiring to obtain a license, may make an application to the market committee and on receipt of such an application, the market committee may issue the license subject to specified terms and conditions.

All 186 KBs were handed over to the respective Regulated Market Committees (RMCs) between February 2014 and July 2018.

Records in respect of 53 KBs ⁷⁶ (handed over during March 2014 to September 2017) in six districts showed that out of 1,166 stalls constructed, 793 stalls were distributed. Of which, 745 Stall owners (64 *per cent*) had not applied for license as of July 2021. Excepting for two KBs (Karimpur & Nakashipara) in Nadia, in none of the five districts (Murshidabad, Birbhum, Purba Bardhaman, Malda and Cooch Behar), licences was issued to businessmen running business in the KBs even after lapse of almost four to seven years.

The reason as to why the licenses were not issued to the traders of the KBs was not stated to Audit. In the absence of valid licenses, how RMCs ensured legality of trades in the KBs remained unascertainable.

Unauthorized stalls: During joint physical verification, 1,004 unauthorized stalls/ shops were found running businesses in KBs of five districts (Nadia: 70, Murshidabad: 96, Birbhum: 62, Purba Bardhaman: 100 and Coochbehar: 676). The respective ZRMCs had not taken any action in this regard.



Pic 2.3.11: Unauthorized stalls at Sagardighi KB, Murshidabad



Pic 2.3.12: Unauthorized stalls at Samshergunj KB, Murshidabad

2.3.4.4 Non-achievement of commercial viability of the KBs

The DPR envisaged generation of revenues from various sources of the KBs, e.g., weigh bridges, rents collected from various shops/ stalls, bank, post office; user charges of facilitation centre for farmers, rest house, pay and use toilet, truck parking; *etc.* As per DPR, the projected revenue of each KB in the first five years was ₹ 61.38 lakh, ₹ 69.93 lakh, ₹ 78.48 lakh, ₹ 87.04 lakh, ₹ 87.04 lakh respectively.

⁷⁶ Murshidabad: 10 KBs, Birbhum: 10 KBs, Purba Bardhaman: 10 KBs, Nadia: 10 KBs, Cooch Behar: eight KBs and Howrah: five KBs

Records of 53 test-checked KBs showed that there was no collection at all during first two years of operation of the KBs. Though collections started from the third year, it was too meagre as compared to collection envisaged in DPR as detailed in the table below:

Table 2.3.5: Comparison of collection of revenue in test-checked KBs vis-à-vis revenue projected in DPR

District	Revenue to be generated in first five years (₹ in lakh)	Revenue generated during first five years (₹ in lakh)	Expenditure incurred to run/maintain the KBs (₹ in lakh)
Nadia	3,838.70	81.28 (2.11 per cent)	89.50
Murshidabad	3,838.70	59.51 (1.6 per cent)	80.36
Purba Bardhaman	3,838.70	119.46 (3.11 per cent)	39.45
Birbhum	3,838.70	53.49 (1.40 per cent)	60.69
Howrah	1,919.35	7.7 (0.40 per cent)	17.53
Coochbehar	3,070.96	2.16 (0.07 per cent)	35.01
Total	₹ 203.45 crore	₹ 3.24 crore (1.6 per cent)	₹ 3.23 crore

Source: Model DPR & records furnished by ZRMCs

As already discussed in paragraph 2.3.4.3 earlier in this report, out of 1,166 stalls constructed, 793 stalls were distributed, 745 Stall owners had not applied for license as of March 2021. Inaction of ZMRCs to bring the stall owners under the ambit of licences resulted in loss of license fee of ₹ 19.34 lakh.

Thus, owing to large scale under-utilisation of facilities coupled with lack of interest among local farmers, there was only a minuscule revenue generated out of functioning of the test-checked KBs of six districts. Prospect of attainment of self-sustainability by the KBs, therefore, seemed remote.

2.3.4.5 Non-deployment of security personnel

For smooth functioning of ZRMC/ KBs, Government decided (December 2014) to deploy security personnel in the newly constructed KBs. Accordingly AMD directed the DMs to request the DG&IG of Police for deployment of six Civic Volunteers for security protection of each of the newly constructed KBs.

Joint physical verification of 53 KBs of six test-checked districts revealed that no security personnel were deployed in 18 KBs as of August 2021, while in the remaining KBs, six civic voluntary force personnel were deployed by the concerned Superintendents of Police. Such non-deployment may be viewed with the fact that in 11 of those KBs, theft of various articles⁷⁷ was noticed.

Thus, there were instances of non-achievement of various scheme milestones. There were delays ranging from 51 days to 416 days in construction/ handing over of 67 per cent of KBs. Moreover, in violation of the project stipulation, no licences were issued to businessmen running businesses in the KBs of six districts (excepting two KBs in one district) as of July 2021 even after lapse of almost four to seven years. Such gross under-utilisation of infrastructure/ facilities also adversely affected the commercial viability of the KBs as only a minuscule proportion of projected revenue was actually generated in test-checked KBs.

⁷⁷ two computers, one Samsung LED Monitor, one DC fan, five Electronic Weighing scales and one Router

2.3.5 National Agriculture Market

National Agriculture Market (e-NAM) was launched in April 2016 by the Government of India as a pan-India electronic trading portal. It aimed at integrating the existing Agricultural Produce Market Committee markets (APMC mandis) for creating a unified national market with pan India e-trading facility for agricultural commodities. e-NAM facilities assured payment through online payment system directly in the bank account of the seller and other stakeholders.

In West Bengal, e-NAM started functioning in March 2018, and as of July 2021, out of 537 markets in the State, only 18 markets, of which nine were KBs, were found integrated with the e-NAM. Out of 53 KBs test-checked by Audit, five⁷⁸ were covered under e-NAM.

The Receipt and Payment Accounts of e-NAM Fund revealed that WBSAMB had received ₹ 1,167.38 lakh during 2017-18 to 2020-21 (January 2021) for fulfilment of all the conditions⁷⁹ of e-NAM scheme. Out of the amount, it spent ₹ 179.42 lakh for the strengthening of e-NAM⁸⁰, while ₹ 1,038.21 lakh including interest of ₹ 50.25 lakh remained unutilised as of January 2021.

Activities under various components of e-NAM as disclosed from the records of five KBs are discussed below:

Deficient adoption of e-trading: The project aimed to encourage traders to participate in real-time online bidding using e-NAM application and get involved in inter-market trade and inter-state trade to increase competition and fair price of the farmers produce. For promotion of inter market trade, the Board/ Department of Agriculture was either to issue unified license or to convert single mandi licenses into unified license.

Records revealed that 1,06,868 quintals of commodities arrived at different e-NAM markets during March 2018 to January 2021. Out of the same only 57,199.08 quintals (54 per cent) of commodities were e-traded. Out of which inter market trade accounted for merely 0.4 per cent (275.3 quintals). The objective of e-trading, therefore, remained unachieved.

Minuscule percentage of online payment: As per operational guidelines for promotion of e-NAM, for direct and timely payment to the farmers, online payment against e-traded agriculture commodities was also an objective. However, records revealed that during April 2018 to January 2021, 57,199.08 quintals commodities worth ₹ 12.71 crore (in 30,407 transactions) were e-traded. However, online payment was for only one per cent (₹ 15.90 lakh in 192 transactions).

Deficient functioning of Assaying labs: One of the objectives of e-NAM was to establish quality assaying⁸¹ systems for quality assurance to promote

⁷⁸ Samshergunj, Jiagunj-Murshidabad, Nakashipara, Muhammad Bazar and Kalna-II

⁷⁹ viz., procurement of LED Monitor, computers along with accessories, electric weighing machine, digital vernier scale, digital moisture metre, etc.

⁸⁰ For carrying out training and awareness program and one time registration for farmers, commission agents, traders and other service providers, providing rooms for installation of computers hardware/ printers UPS and other accessories for uploading of buy quotes/ bids by traders and large monitors with internet access, deploying three DEOs in each KB, providing LED Monitors, Soxlet Extraction Apparatus, Digital Moisture metres, etc.

⁸¹ A laboratory set up for testing of quality as per the tradable parameters or grade-standards or any other parameters notified by the competent authority.

informed bidding/ online trading for farmers and buyers. The assaying of agricultural produces at the market level was of utmost importance to enhance the marketability of the produce and to enable the farmers to realize price commensurate to the quality of their agricultural produces. No farmer was charged for the assaying services. One assaying laboratory was to be set up in each market integrated in the e-NAM.

- Joint physical inspection of five e-NAMs, however, revealed that WBSAMB had neither set up assaying lab or provided any Approved Assayers in any KBs. Two to three Data Entry Operators per KB were appointed in the test-checked KBs for data entry purposes. It had only provided a room in the first floor of the Administrative Building for labs and some equipment/ chemicals. However, in the absence of Assayers, no testing of quality of agricultural produces were conducted.
- Besides, WBSAMB had not notified any third party lab as required under rules.
- The laboratory building should have a cemented construction and should be clean and maintained in a hygienic condition. But the room was not found clean.

Equipment lying unutilized: The assaying lab should have testing capabilities for all the tradable parameters of notified agricultural commodities. For this purpose, the lab should be equipped with sophisticated and reliable assaying equipment/ instruments, viz., (a) Near Infra-Red (NIR) spectroscopy Analyzer, (b) Digital Moisture meters, (c) Multipurpose Lab Accessories d) Manual/ electronic assaying (e) Digital Vernier callipers (f) Colorimeter/ chromo meter, (g) UV visible Spectrophotometer.

However, the equipment mentioned at (a), (d), (f) and (g) were not available in any of the labs test-checked.

Review of records revealed that WBSAMB had procured the following equipment from e-NAM fund and supplied the same to test-checked e-NAM KBs. However, it was found that out of 49 equipment, 32 equipment were lying unutilized due to non-posting of required manpower. Only PCs were utilized by the DEOs posted in e-NAM market.

Table 2.3.6: Machinery/ instruments procured under e-NAM lying unutilised

District	Equipment non-functioning/ utilised						Reason for non-functioning
	PC	Digital Vernier Scale	Electrical weighing machine	Digital Moisture Metre	Samsung LED Monitor	Soxhlet Extraction Apparatus	
Nadia	0	1	2	1	1	1	Technical issues and lack of manpower
MSD	1	2	Nil	2	5	2	
Burdwan	0	Nil	02	01	5	01	
Birbhum	0	1	0	1	2	1	

Source: Challans/ Stock Register of respective Krishak Bazar

Kalna II e-NAM KB (Purba Bardhaman) had computer system and monitor installed, but was stolen in August, 2018.

Thus overall functioning of e-NAM fell way short of the objectives envisaged, while substantial quantum of funds remained unutilised. Most of the equipment procured with e-NAM funds remained idle due to non-posting of technical staff.

This led to non-fulfilment of the objective of opening up the unified pan India market to the farmers through proper quality assurance of agriculture produces.

2.3.6 Various issues of financial indiscipline

2.3.6.1 Unauthorized utilization and retention of interest (₹103.56 crore) on RIDF/ RKVY funds⁸²

The WBSAMB (the Board) being the implementing agency had constructed 186 KBs across the State from the fund of RIDF (XVIII, XIX & XX) and RKVY under the administrative control of Agricultural Marketing Department. As of July 2021, following was the fund position in respect of construction of KBs

Table 2.3.7: Position of utilisation of funds by the Board

Total amount sanctioned under RIDF/ RKVY	Total amount released to the Board by AMD	Total amount spent by the Board	Amount lying unspent with the Board
₹ 1,276.61 crore	₹ 1,161.63 crore	₹ 1,154.01 crore	₹ 7.62 crore

Source: Records furnished by WBSAMB

As per order of the Finance Department (January 2013), the fund was to be deposited in the bank account and should be utilized in the manner suggested in the scheme/ project.

Records of the Board showed that the amounts used to be invested in Bank fixed deposits or parked in savings account during the period of non-utilization. On scrutiny of fixed deposit register pertaining to the period from March 2014 to July 2019 and bank ledger as produced by the Board, it was observed that an interest of ₹ 67.73 crore was accrued on the accumulated unspent sum pertaining to the Government of India and Government of West Bengal. Besides, an interest of ₹ 35.83⁸³ crore was also earned during 2011-12 to 2020-21 on saving bank accounts of the Board.

Ministry of Agriculture & Farmers' Welfare, Government of India instructed in December 2019 that interest amounts accumulated due to parking of funds released under RKVY during 2007-08 to 2017-18 may be refunded to the Department of Agriculture, Cooperation & Farmers' Welfare.

The Finance Department, GoWB also directed (June 2019) to refund the funds lying unutilized in LF/ PL/ Deposit/ Bank Accounts to the Government Account.

However, the WBSAMB retained the accrued interest of ₹ 103.56 crore without refunding the same to Government of India/ Government of West Bengal, in an unauthorised manner, violating the directions of both central and state governments.

2.3.6.2 Basis of fixation of unit rate for installation of Weigh Bridge/ Operating Room not documented

The records made available to audit showed that Tulsi Weigh Solutions Pvt. Ltd. had supplied 60 MT Tulsi brand fully electronic WB at a cost ranging between ₹ 4.10 lakh to ₹ 4.84 lakh to each KB. However, it was seen that the Board had paid lump sum amount of ₹ 11 lakh for each weigh bridge including

⁸² RIDF: Rural Infrastructure Development Funds and RKVY: Rashtriya Krishi Vikas Yojana

⁸³ Allahabad bank – ₹11.66 crore, Bandhan Bank – ₹17.31 crore, Bank of Baroda – ₹0.62 crore, IDBI bank – ₹5.87 crore and State Bank of India– ₹0.37crore

installation and other accessories. For this purpose the Board had neither invited any tender/ quotation nor done any market survey regarding cost of weigh bridge. Furthermore, it did not even carry out any cost analysis. The fact was that construction of KBs at the selected sites were entrusted to the respective agencies as per scope of work in the Bill of Quantities (BOQ). In the BOQ there was an item for installation of WB and other accessories for an amount of ₹ 11 lakh.

Scrutiny of final bills of test-checked KBs, however, revealed, that the Board had paid an amount of ₹ 9.0 lakh to the contractors of four KBs, viz., MSD-Jiagunj, Suti-I, Raninagar –I of Murshidabad and Shyampur-II of Howrah district for installation of Weigh Bridge of 60 MT capacity of Tulsi brand along with all accessories. The challans of four test-checked district revealed that the cost of WB of same capacity ranged between ₹ 4.10 lakh and ₹ 4.94 lakh (Dubrajpur: ₹ 4.10 lakh, Patherpratima: ₹ 4.84 lakh, Md bazaar: ₹ 4.52 lakh and Kotulpur: ₹ 4.25 lakh).

Review of records also revealed that the CEO and the Project Engineer decided in a meeting held (March 2015) at the chamber of the CEO that one WB was to be constructed for the KB at Kotulpur to make it functional though this item of work was not included in the already approved DPR as well as not considered in the approved administrative approval and financial sanction. They advised to take up the work as a supplementary item. The break-up of price of WB as per offer of Tulsi Weigh Solution Pvt. Ltd. (July 2015) revealed that the cost of supply, installation, testing, commissioning of 60 MT capacity Tulsi brand WB along with all accessories and charges was ₹ 5.41 lakh except civil, earthing and wiring connection. The Board, however, approved (August 2015) rate of the supplementary item at ₹ 5.94 lakh.

As such the justifications for arriving at the unit rate of ₹ 11 lakh per Weigh Bridge could not be assessed in audit.

2.3.6.3 Excess expenditure of ₹1.41 crore on construction of Krishak Bazar at Pathar Pratima

For construction of *Krishak Bazar* (KB) at Block Seed Farm, Pathar Pratima, South 24 Parganas, the location⁸⁴ and map of the work site was forwarded (September, 2013) by the DM, South 24 Parganas to WBSAMB. After following tender formalities, the work was allotted to a private agency in December 2014 at tendered value of ₹ 7.03 crore.

Scrutiny of records showed that the estimate for work of construction of the said KB included a provision of extra rate at the rate of 30 *per cent* over estimated cost on the plea that the site was situated in riverine areas connected by river route and/ or ferry crossing.

On checking the location map of the site of the KB, it was observed that the KB was connected by Ramganga Main Road, which was also reiterated by the contractor. Again, satellite imagery and location map also indicated that the KB was connected to other parts of the District through Ramganga Main Road. As a result, allowance of extra rate admissible only for areas connected by river route and/ or ferry crossing, was not applicable in case of the Pathar Pratima

⁸⁴ Mouza- Dakshin Shibpur, J. L. No. 159, L.R. Khatian No. 33, G.P.- Ramganga, Pathar Pratima

KB. The work was completed at the cost of ₹ 6.83 crore, in which the additional riverine area rate accounted for ₹1.41 crore.

Thus, the Board incurred an excess expenditure of ₹ 1.41 crore by allowing unduly additional rate applicable for riverine areas in case of Pathar Pratima KB, which was well connected by road.

2.3.6.4 Diversion of BGREI fund

The program of “Bringing Green Revolution to Eastern India (BGREI)”- a lateral to Rashtriya Krishi Vikas Yojana (RKVY) intended to address the constraints limiting the productivity of “rice based cropping systems” was initially launched in 2010-11 in eastern India including West Bengal. The scheme aimed at reasonable enhancement of agriculture productivity was reasonably enhanced and stabilized through yield maximization of rice and wheat by improving agronomy and water harvesting and conservation; and Water recycling.

Review of records of the Board as well as Agriculture Department made available to audit revealed that the Agriculture Department released an amount of ₹ 154.68 crore under RKVY/ BGREI scheme (BGREI: ₹ 92.45 crore and RKVY: ₹ 62.44 crore) to the Board during 2011-12 to 2012-13. The Board also received (February 2013) ₹ 10.00 crore under RKVY from Paschim Banga Agriculture Marketing Corporation for creation of infrastructure for primary Agri Centres including Covered Auction sheds, Warehouses for storing of foodgrains and seeds, and also Micro Climatic Stores for perishables in 341 blocks. Out of which the Board had spent an amount of ₹ 89.00 crore for construction of 16 KBs. This indicated that the Board diverted ₹ 26.76 crore (₹ 89.00 crore minus ₹ 62.24 crore) of BGREI funds. It was also seen that no approval of GOI/ State Level Screening Committee was obtained for construction of KBs by diverting fund from BGREI scheme.

An audit query issued to the Agriculture Department in this regard did not elicit any reply.

Thus, there were issues of financial management in implementation of the scheme. WBSAMB unauthorisedly retained the accrued interest of ₹ 103.56 crore on scheme funds without refunding the same to the Government, violating the directions of both central and state governments. Audit also came across various instances of financial indiscipline in the form of undocumented fixation of high rates for installation of Weigh Bridges, incurring an excess expenditure by allowing unduly additional rate applicable for riverine areas in a KB well connected by road, diversion of BGREI funds, etc.

2.3.7 Summary of conclusions

The primary objective of establishment of block level *Krishak Bazar* (KB) for facilitating better marketing of agricultural produces of the marginal farmers remained largely unachieved as even after almost four to seven years of construction, most of the 186 KBs (set up during March 2014 to September 2017) did not start functioning with optimum capacity. Fifty-five *per cent* of KBs inspected by Audit never had any footfall of either sellers or buyers due to locational inconvenience and lack of interest among buyers, competition from nearby markets, absence of locality within five to six kms from the KB, presence of market within same premises, etc.

Apropos it was observed that out of 186 KBs in the State, 92 KBs (49 per cent) were taken up by the West Bengal State Agriculture Marketing Board (Board), the implementing agency, without conducting any feasibility study. KBs were constructed in some cases even after the study had assessed the same as non-feasible.

Joint inspection of 53 KBs in six test-checked districts revealed that substantial part of the created infrastructure remained idle since construction. Such unutilised infrastructures included large number of open sheds, auction halls, administrative buildings, *Krishak Sahayata Kendras* and most of the Weigh Bridges.

Lack of demand of stalls were evident from the fact that 57 per cent of 4,177 stalls/ kiosks constructed in 186 KBs were not utilized as of January 2021, while in 13 KBs no stalls were distributed till date.

No bank, post office and ATM were set up in any test-checked KBs, though envisaged by the Government except Kalna-II & Rampurhat-I KBs.

In a complete departure from the core objective of catering the needs of small/ marginal farmers for storing their produces, all the godowns constructed in KBs were leased out to the Food & Supplies (F&S) Department for storage of paddy/ rice against a token annual rent.

There were instances of non-achievement of other scheme targets as well. There were delays ranging from 51 days to 416 days in construction/ handing over of 67 per cent of KBs. Moreover, in violation of the project stipulation, no licence was issued to businessmen running businesses in the KBs of six districts (excepting for two KBs in Nadia) as of July 2021 even after lapse of almost four to seven years. Such gross under-utilisation of infrastructure/ facilities also adversely affected the commercial viability of the KBs as only a minuscule proportion of projected revenue was actually generated in test-checked KBs.

There were issues of financial management in implementation of the scheme. WBSAMB unauthorisedly retained the accrued interest of ₹ 103.56 crore without refunding the same to the Government, violating the directions of both central and state governments. Audit also came across various instances of financial indiscipline in the form of undocumented fixation of high rates for installation of Weigh Bridge, incurring an excess expenditure by allowing unduly additional rate applicable for riverine areas in a KB well connected by road, diversion of BGREI funds (meant for increase in agriculture productivity), etc.

Thus, the scheme could only partially fulfil the core objective of facilitating better marketing of agriculture produce of the marginal farmers even after almost four to seven years of creation of ambitious KB infrastructure at an expenditure of ₹ 1,154.01 crore.

The matter has been referred to the Government in August 2021; reply was awaited (October 2021).

**WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE
AND HOUSING DEPARTMENTS**

2.4 Adequacy (Sufficiency, assessment of quality) of Working Women's Hostels

2.4.1 Introduction

With the progressive change in the socio-economic fabric of the country, prioritization in education of girl child and consequent empowerment of women, there has been an increase in percentage of women seeking employment. This has required many women moving to places away from their home/ family and led to increased demand for safe and secure, conveniently located and affordable institutional accommodation for women.

In order to cater to the needs of such working women population, both Government of India (GoI) and Government of West Bengal (GoWB) established Working Women's Hostels (WWHs) in the State.

Scheme of GoI: GoI had introduced (1972-73) a scheme for providing hostel along with Day Care facility⁸⁵ for their children in cities, smaller towns and also in rural areas where employment opportunities for women existed. The scheme includes construction of new hostel buildings/ expansion of existing buildings or to run hostels in rented premises. The projects assisted under this scheme were meant for working women⁸⁶ and women under training for job irrespective of their caste, religion, marital status, etc. WWHs under this scheme were to be run by Implementing Agencies (IAs) like Urban Local Bodies, Non-Government Organisations, State Agencies, Self Help Groups, etc.

Under this scheme, GoI was to bear 75 per cent (revised to 60 per cent since 2016-17) of the cost of construction of building/ rent of WWH. Since December 2017, the cost sharing ratio for construction of WWH amongst the Central Government, State and IAs was 60:15:25. Further, for purchase of furniture and furnishings for these hostels, a one-time non-recurring grant at the rate of ₹ 7,500 per boarder was to be released by GoI at the time of commencement of hostel which was revised in December, 2017 to a sharing pattern of 60:40 between GoI and the State. As per guidelines, the rent collected from the beneficiaries was to be utilized for maintenance, house-keeping, security services, office establishment, water and electricity charges and any other support services except messing cost.

As per available records, there are 39 WWHs under the GoI scheme sanctioned between 1974-75 and 2002-03 across 16 districts of the State. All these WWHs are affiliated to the Women & Child Development and Social Welfare (WCD&SW) Department, which is the responsible Department of GoWB for handling the GoI scheme.

State Government's initiatives: Apart from the GoI Scheme, GoWB constructed 13 WWHs under Housing Department for accommodating working women⁸⁷ against monthly rent. Of these 13 WWHs, 10 were located in Kolkata

⁸⁵ Girls upto the age of 18 years and boys upto the age of five years, accompanying working mothers were to be provided accommodation with their mothers along with day care services.

⁸⁶ Provided their gross income does not exceed ₹50,000 per month in metropolitan cities or ₹35,000 per month in any other place.

⁸⁷ Any women employed either in Central Govt./ State Govt./ PSUs/ Private Limited Companies earning not less than ₹5,000 per month

and one each in the districts of Jalpaiguri, Paschim Bardhaman and Paschim Medinipur. These WWHs are run/ managed directly by the Housing Department. Besides, there are four⁸⁸ under construction WWHs.

2.4.1.1 Audit objectives, scope & methodology: The Detailed Compliance Audit (DCA) aimed to examine the level of compliance to requirement of the schemes/ guidelines governing setting up and maintenance of Working Women's Hostel. While doing so, the activities of the Departments in ensuring adequacy and sufficiency of WWH and their facilities and quality of accommodation were assessed with reference to guidelines of the scheme issued by the Ministry of Women and Child Development, GoI as well as by the Housing Department, GoWB as the case may be.

This DCA was conducted during November 2020 to February 2021 covering period from 2015-16 to 2019-20 (with fact positions updated upto February 2021). Apart from scrutiny of records of WCD&SW and Housing Departments, Directorates thereunder and District level functionaries and divisions, joint inspection of the 40 WWHs located across nine districts was conducted. Methodology also included taking photographs of sites, satisfaction survey through obtaining feedback from 290 boarders of the 19 WWH (WCD&SW- 180 boarders in 14 hostels and Housing- 110 boarders in five hostels).

Audit Findings

2.4.2 Demand for accommodation not assessed

As per the scheme guidelines issued by GoI, the State Government was to ensure earmarking of lands for WWHs by assessing employment potential for women of the area and by undertaking need-based assessment for ascertaining demand of hostels in smaller town/ non-metropolitan areas through District Administration.

- Nothing was on record to show WCD&SW Department carried out any assessment of demand for hostels for the working women living away from home or family.
- Neither any efforts were taken by the WCD&SW Department for earmarking of land for such purpose, nor was any proposal sent to GoI for construction of new WWHs. As a result, no new project was approved by GoI since the last WWHs sanctioned in 2002-03.

Housing Department also did not maintain any record for assessment of demand for accommodation of working women. No database was maintained in the Department to assess the number of applicants, the actual allotment against such application and the number of awaiting applicants. However, Housing Department replied (February 2021) that they received nine proposals for construction of WWH in different places during 2016-18; of which five⁸⁹ were sanctioned by the Department between 2017-18 and 2019-20.

Evidently, Government did not sufficiently prioritise the aspect of providing accommodations to working women. Thus, apart from some discrete projects taken up by Housing Department, the State Government did not try to take

⁸⁸ Sagar Island in South 24 Parganas, Haldia and Contai in Purba Medinipur and Medinipur in Paschim Medinipur

⁸⁹ Sagar Island, Jhargram, Haldia, Medinipur and Contai

advantage of the GoI scheme through structured effort for ascertaining demand and availability of WWHs in the State.

2.4.3 Non-availability of information on the existing WWHs under WCD&SW Department

As per the guidelines, WCD&SW Department was responsible for implementation of the GoI scheme in the State. The Department was to provide their State share for construction of WWHs and monitor the hostels through Hostel Management Committees. For construction of new hostels, the Department was to invite proposals from eligible Implementing Agencies (IAs) and after necessary vetting, forward the same to GoI for necessary approval. The scheme guidelines also provided for a half yearly report on the implementation of the scheme to be sent to GoI by the District Administration (District Social Welfare Officer, the District level functionary of WCD&SW Department) with a copy to the Department.

It was, however, observed in audit that the WCD&SW Department was unaware about the implementation of the scheme in the State. The Department did not provide any records on the proposals received from the IAs, the number of projects sanctioned by GoI, funds received against sanctioned projects, the State share released, etc. Even the functional status of the existing WWHs was not available with the Department. On repeated request of Audit, the Department could produce only the list of 39 WWHs and their year of sanction. However, the functional status report in respect of only 24 hostels could be produced by the Department, after collecting such information from District Administration. The Department did not produce any information regarding the remaining 15 WWHs. Out of the reported 24 WWHs, two WWHs were reported as non-traceable (Hostel-wise details are shown in *Appendix 2.4.1*).

2.4.4 Functional Status of WWHs

Out of those 39 WWHs under WCD&SW Department, Audit inspected 29 WWHs including some of those, position of which was not made available by the Department and those reported as non-traceable, jointly with Departmental officers. Audit also inspected 11 WWHs being run by Housing Department. Functional status of these WWHs as found during the joint inspection *vis-à-vis* as intimated by the Department is given in the **Table 2.4.1**:

Table 2.4.1: Status-wise number of WWHs *vis-à-vis* position found on test-inspection

Status as per departmental records	Number as per departmental records	Number selected for inspection by Audit	Position observed on inspection
<i>Under WCD&SW Department</i>			
Functional	16	13	Functional: 11 Non-functional: 2
Non-functional	6	3	Non-functional: 1 Functional: 1 Used for other purpose: 1
Position not made available	15	11	Functional: 4 Untraceable: 5 Used for other purpose: 2
Untraceable	2	2	Untraceable: 2

Status as per departmental records	Number as per departmental records	Number selected for inspection by Audit	Position observed on inspection
<i>Total of WCD&SW Department</i>	39	29	Functional: 16 Non-functional: 3 Used for other purpose: 3 Untraceable: 7
Under Housing Department			
Functional	6	5	Functional: 5
Non-functional	7	6	Non-functional: 6
<i>Total of Housing Department</i>	13	11	Functional: 5 Non-functional: 6
Grand total	52	40	Functional: 21 Non-functional: 9 Used for other purpose: 3 Untraceable: 7

Source: Records furnished by the Departments

Information on WWHs as provided by WCD&SW Department proved to be unreliable as the same was at variance with position seen by Audit during joint inspection. Out of total 40 WWHs inspected by Audit under two Departments, 21 were found functional, while the remaining 19 WWHs were either non-functional (nine) or untraceable (seven) or used for purposes not related to accommodating working women (three) (detailed in [Appendix 2.4.1](#)).

2.4.4.1 Untraceable WWHs

WCD&SW Department reported two hostels⁹⁰ as non-traceable. However, during the course of joint physical inspection, Audit could not trace whereabouts of five more WWHs as shown in [Table 2.4.2](#).

Table 2.4.2: List of WWHs which were not traceable during Audit inspection

Name of the WWH/ Organisation & Location	Year of sanction/ establishment	Functional status as per Directorate records	Status found on test-check
<i>West Bengal Scheduled Castes Tribes & Minority Welfare Association, Rabindranagar, District-24 Parganas</i>	1993-94	Information not made available by the Department/ Directorate	Could not be traced during Audit inspection
<i>Indian Institute of Technology, Kharagpur-721302, University Campus, District- Paschim Medinipur</i>	1997-98		
<i>Child Welfare Midnapore Location- Midnapore District-Medinipur</i>	1989-90		
<i>All India Federation of SC, ST and Minorities, District-Medinipur</i>	2002-03		
<i>Council for Advancement of Rural & Downtrodden People, Bagnan, District-Howrah</i>	2002-03		

Source: Records available from WCD&SW Directorate

Thus, a total of seven WWHs (all run by NGOs) remained non-traceable in Audit. Given the fact that these hostels had been set up with financial assistance of GoI (prior to 2016-17, 75 per cent of the cost of construction/ rent of building of WWH were borne by GoI) and WCD&SW Department

⁹⁰ SI No. 5 (Vivekanand Child Welfare Home, Kakdwip, District- South 24 Parganas) and 39 (Chandernagore Municipal Corporation, Chandernagore, District- Hooghly) of [Appendix 2.4.1](#)

was responsible for exercising monitoring on their functioning, such non-traceability was a matter of concern and evidenced negligence of the State Government. Also, actual quantum of such Government assistance in these old hostels was not available on record. Most importantly, the basic objective of promoting availability of safe and convenient hostel accommodation to working women in those areas was frustrated.

2.4.4.2 Status of WWHs reported as functional

Out of the 16 WWHs, which were stated to be operational by the WCD&SW Department, 13 WWHs were selected for test-check in audit.

- Of these, one WWH, viz., Kerala Catholic Social Service Centre in Kolkata was found non-operational since December 2020.
- One WWH at Notungram under Rishra Municipality built under GoI scheme was demolished (in 2019) for construction of water reservoir without taking permission from the appropriate authority. The matter was neither intimated to the WCD&SW Department nor to the respective Ministry of GoI. The six boarders were temporarily shifted in the ward office of the municipality before demolishing the building. However, a work order for construction of a new hostel was issued by the Chairman of the Municipality in December 2019 and the construction work is in progress.
- On the other hand, four⁹¹ WWHs, against which the Department could not produce any information, were found operational during physical verification of WWHs by Audit (January-February 2021).

However, under Housing Department, out of six operational WWHs, five were selected for joint physical inspection and all of them were found to be operational.

2.4.4.3 Status of WWHs reported as non-functional

Out of six WWHs reported by WCD&SW Department as non-functional/closed, three were selected for test-check, of which one WWH under Burdwan Municipality was found operational with 46 boarders. This represented lax monitoring by the Department.

2.4.4.4 WWH buildings being utilized for other purposes

Three WWHs (one of which was reported by the Department as closed, while details in respect of two were not available with Department) were being utilized for purposes other than accommodating working women. Of these three, one was found to be used for earning revenue as discussed below:

- One WWH under Arambagh Municipality, status of which was not made available by the Department, was found to be utilized by the Municipality for running a nursery school (Sishu Niketan) since December 1996 as shown in **Pic 2.4.1**.
- The hostel run by ‘All Bengal Women’s Union, Kolkata’, an NGO, was in dilapidated condition and due to paucity of funds, the NGO of the

⁹¹ Satya Bharati Calcutta, Nabapally North 24 Parganas; Indian Red Cross Society, Paschim Medinipur and West Bengal Scheduled Castes, Tribes & Minority Association in Paschim Medinipur and North 24 Parganas



Pic 2.4.1: WWH under Arambagh Municipality being utilised as Nursery school

hostel could not maintain the building and the hostel was closed since 2001-02. During physical inspection, it was observed that the building was being utilized by the NGO for “Swadhar Greh”, a different scheme for women victims of difficult circumstances.

➤ Construction of WWH under Haldia Municipality erstwhile Haldia Notified Area Authority, Purba Medinipur was sanctioned in 1995-96 and was completed in December 2000, but was not utilised for the purpose for

which it was constructed. The Municipality rented out the hostel to Haldia Institute of Technology, Indian Centre for Advancement and Research Education for accommodation of its staff and faculties from April 2010 on commercial basis/ monthly rental basis in violation to the scheme guidelines⁹².

2.4.4.5 Non-cooperation by an NGO

One WWH in North 24 Parganas (run by Gram Sewa Sangha, Hattuba, Habra, District-North 24 Parganas, which was an NGO), which was shown as non-functional as per records of the Department, did not cooperate with the Audit team and refused (February 2021) to provide any kind of records or information regarding the WWH. Subsequently, the District Social Welfare Officer (DSWO) instructed (February 2021) the NGO to present the records in the office of DSWO for audit scrutiny. Even after such instructions, the NGO did not co-operate with the audit process.

2.4.4.6 WWH remaining non-starter though reported earlier by Audit

One WWH at Durgapur, Paschim Bardhaman under Housing Department remained non-operational since its completion in December 2013 after incurring a cost of ₹ 1.29 crore due to poor response from the intended beneficiaries. The matter of non-utilisation of the building was pointed out by Audit under Para no. 2.3.10.1 of the Audit Report (General and Social Sector) for the year ended March 2016. No fruitful action was, however, taken by the Authority to make the Hostel functional.

Thus, Department of WCD&SW has failed to monitor the operations of WWHs, particularly given the fact that many of these WWHs have been run by NGOs.

2.4.5 Non-availability of records limiting audit coverage

Due to non-availability of records, the following important aspects could not be checked in detail:

2.4.5.1 Title of land

The GoI guidelines provided that before making an application for construction of hostel building on public land, it should be ensured that the applicant organization has available public land which is suitably located for a Working Women's Hostel.

In respect of the hostels under the Department of WCD&SW, due to non-furnishing of the land documents, Audit could not verify the ownership of land on which the WWHs were constructed.

⁹² ₹ 54,443 per month as of March 2020

2.4.5.2 Financial Management

(i) WCD&SW Department failed to furnish any records or documents on the details of the WWHs funded under the scheme, including the projects approved, amount of funds received from GoI against such projects or the matching State share sanctioned by the Department on the plea that funding of the scheme was done long time back. The reply may be viewed with the fact that in the following case, construction of WWH remained incomplete for want of funds.



Pic 2.4.2: Incomplete first floor of WWH run by Shri Ram Krishna Ananda Ashram, Kolkata

During joint inspection it was observed that the WWH building of Shri Ram Krishna Ananda Ashram WWH in Kolkata was incomplete. Scrutiny of records furnished by the WWH disclosed that the approved cost of construction of the WWH was ₹ 26.27 lakh (GoI share: ₹ 19.71 lakh State share: ₹ 6.57 lakh). However, due to short release of first instalment (60 per cent) of State share by ₹ 0.98 lakh (₹ 2.96 lakh instead of ₹ 3.94 lakh), GoI did not release balance amount of ₹ 7.89 lakh. As a result, the first floor of the building could not be completed. Ultimately, the incomplete building was handed over (2004) to the NGO and the WWH is running with nine boarders in the incomplete structure as shown in Pic 2.4.2.

(ii) The WWHs under Housing Department were completely funded from the State budget. From the records it was observed that construction cost of 10 completed WWHs was ₹ 32.31 crore (as of December 2020), whereas no information on the expenditure incurred on the construction of remaining three completed WWHs⁹³ was provided by the Department. Besides, there are four⁹⁴ under-construction WWHs in the State. Expenditure booked on these under-construction hostels stood at ₹ 8.74 crore (on three⁹⁵ under-construction hostels only; expenditure figure in respect of one was not available).

The same may be viewed with the fact that during period covered under audit, the State Government did not forward any proposal to the GoI for construction of new WWHs. Had the State Government taken advantage of the GoI scheme, 60 per cent of the total expenditure (60 per cent of ₹ 41.05 crore i.e., ₹ 24.63 crore would have accrued from GoI) on these constructed/ under-construction hostels could have saved the State exchequer from an equivalent amount of expenditure.

Lack of prioritization of the Government on the social issue of providing accommodation to working women was evident from monitoring deficiencies on the part of WCD&SW Department on functioning of WWHs set up under GoI scheme. Such monitoring was crucial as 25 WWHs (64 per cent) were run by NGOs. It was a matter of concern that the WCD&SW Department did not maintain any dependable database of these WWHs and was even unaware of the latest functioning status of many of those NGO run hostels.

⁹³ Swayambhara WWH, Swayamsiddha WWH and Gariahat WWH

⁹⁴ Sagar Island, Haldia, Medinipur and Contai

⁹⁵ Sagar Island, Haldia and Medinipur

Whereabouts of as many as seven WWHs, out of 40 test-checked WWHs, were not traceable, which calls for serious attention of the Government.

State Government did neither do any need based assessment for requirement of accommodation facilities for working women, nor take advantage of the GoI scheme which was to bear 60 *per cent* of the project cost. No new project under GoI scheme has been approved and sanctioned for the State since 2002-03.

In the absence of basic records *e.g.*, total applications received, hostel allotted and pending applications, Government was not in a position to assess sufficiency of WWHs.

Recommendations:

- *Departments should assess the demands for affordable accommodations for working women in the State and take benefit of the GoI scheme.*
- *The issue of untraceable WWHs needs to be investigated into.*

2.4.6 Quality of accommodation in the WWHs

Audit team visited 21 functional WWHs (16 under WCD&SW Department and five under Housing Department) jointly with Departmental officials and assessed the quality of accommodation *vis-à-vis* criteria stipulated in the GoI scheme guidelines. Several deficiencies were noticed in infrastructure and basic amenities in the functional WWHs, which are discussed in subsequent paragraphs (detailed in the *Appendix 2.4.2* and *2.4.3*).

2.4.6.1 Deficiency in extending basic facilities

As per the guidelines issued by GoI apart from living rooms, each WWH was supposed to have common room/ recreation room, dining hall, kitchen & store, warden's living quarter, sick room and boundary wall. Defined number of toilets/ bathrooms/ basins, *etc.*, was to be constructed in a separate toilet block. It was mandatory to have provisions for rain water harvesting, facilities for differently abled persons and day care centres for children of the boarders.

Apart from basic furniture (bed, chair, table, almirah, *etc.*) and furnishings, the hostels were to provide facilities like washing machine, geyser/ solar water heater system along with provisions for modern installations and amenities. Housing Department did not devise any guideline ensuring standard/ quality of hostels run under it.

(i) Absence of Messing Facilities: Eight WWHs under WCD&SW Department did not have provision for messing facility; hence the boarders of these hostels had to make their own food arrangement. Of these, four WWHs did not have any dining hall for the boarders. Though all the test-checked WWHs under Housing Department had separate cooking space attached with every room, Gariahat WWH neither had any common messing facility nor there was separate cooking space for the boarders and each boarder utilized the common corridor for their kitchen activities posing risk of fire hazard and compromising the necessary hygiene conditions as shown in **Pic 2.4.3**.



Pic 2.4.3: Boarders utilizing the common corridor for kitchen activities posing fire hazard in Gariahat WWH

(ii) Inadequate provision for toilets:

As per GoI guidelines one toilet and one bathroom were to be provided for every six to eight boarders of the hostel. However, inadequate number of toilets and bathrooms in 10 WWHs under WCD&SW Department were noticed during test-check. Particularly, availability of only one toilet and bathroom for 25 boarders in Moyna Vivekananda Kanya Vidyapith, in Purba Medinipur calls for immediate attention of the Department. Availability of number of toilet and bathroom against the requirement as per guidelines is detailed in *Appendix 2.4.4*.

(iii) Furniture not provided: Ten WWHs under WCD&SW Department did not provide basic furnitures such as almira, cupboards, fibre racks, wooden locker, etc. Eight WWHs did not provide chair and table to the boarders. Whereas, in case of the WWHs under Housing Department, except for a bed, there was no other furniture allotted for the use of the boarders of the hostels with the exception of Swayambhara WWH in Kolkata, which provided side tables and chairs to the boarders.

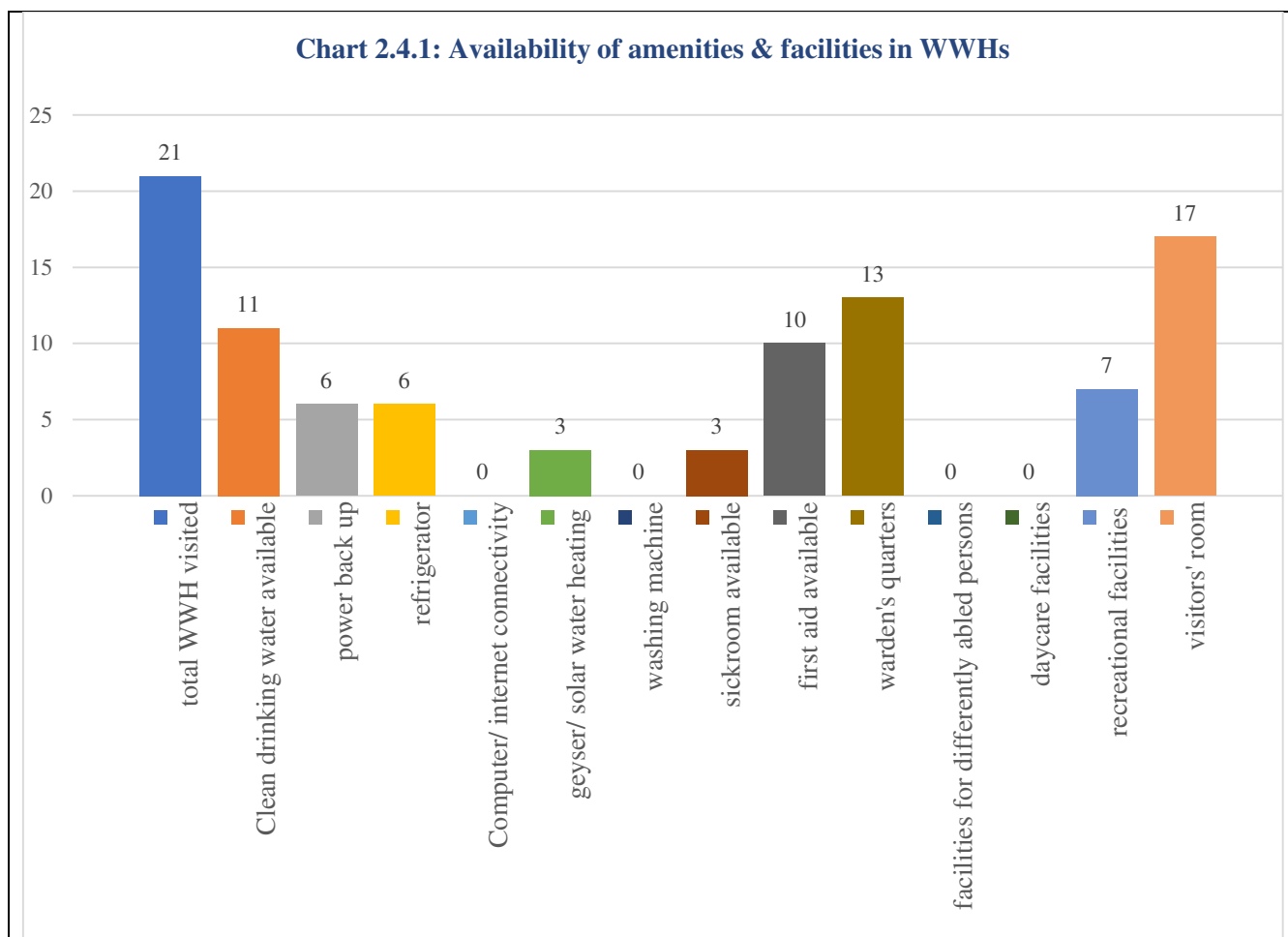
(iv) Absence of modern installations and amenities: Out of 21 WWHs visited by Audit

- Clean drinking water facility was not available in 10 WWHs (WCD&SW-five and Housing-five); Water purifier, though installed in Sister Nivedita, Durgapur WWH, was not functional during inspection;
- There was no power backup/ generator facility in 15 WWHs (WCD&SW-10 and Housing-5);
- 15 WWHs (WCD&SW-10 and Housing-5) had no refrigerators;
- None of the hostels had computer and internet connectivity;
- 18 WWHs (WCD&SW-13 and Housing-5) did not provide any geyser facility/ solar heating facility to its boarders;
- None of the WWHs had provided washing machines; and
- There was no provision for rain water harvesting in any WWH.

(v) Other significant deficiencies: Apart from the basic amenities, the following further infrastructural shortcomings were noticed in 21 test-checked WWHs:

- There was no sick room facility in 18 WWHs (WCD&SW-14 and Housing-4) and 11 WWHs (WCD&SW-six and Housing-five) had no provision of any first-aid facility.
- There were no earmarked quarters of wardens/ superintendent in eight WWHs (WCD&SW-five and Housing-three).

- No provisions for differently abled persons such as ramps, handrails, disabled friendly toilets, and wheel chair facility, *etc.*, were noticed in any of the WWHs.
- None of the WWHs had day care facilities for children of working mothers.
- There were no recreational facilities in 14 WWHs (WCD&SW-11 and Housing-3) and
- Four WWHs (WCD&SW) had no room earmarked for visitors.



Source: Found during visit of 21 WWHs

(vi) Inadequate safety and security: As per the GoI guidelines, every implementing authority was responsible to make the provisions of CCTV at the main access, entry in the office and around the premises with a provision to keep video back up of at least 15 days. Watch and ward of the WWHs was to be ensured by employing security personnel for the purpose. The WWHs were to be surrounded by boundary walls. No guidelines were however, devised by Housing Department to ensure the security of WWHs.

Scrutiny disclosed that no close circuit television surveillance was available in any of 14 WWHs (WCD&SW- nine, Housing- five). CCTV in one WWH run by Indian Red Cross Society in Paschim Medinipur was found out of order during test-check. Swastika WWH in North 24 Parganas had no boundary wall

surrounding the hostel. Two hostels⁹⁶ under WCD&SW did not have any security guard or watch and ward staff. In respect of WWHs under Housing Department, it was observed that the number of security persons engaged in functional WWHs varied between one and six persons against two persons per shift for three shifts.

(vii) Shortage of manpower: As per the GoI guidelines, hostel warden, cook, chowkidar and housekeeping staff were to be engaged in each WWH. However, there were no norms or stipulations made by Housing Department about engagement of staff at WWHs run by it.

It was observed that no warden/ superintendent was posted in one WWH (Moyna Vivekananda Kanya Vidyapeeth, Purba Medinipur) under WCD&SW Department. Whereas two Superintendents were in charge of all the test-checked five WWHs under Housing Department since last three years.

Thirteen WWHs (WCD&SW- eight and Housing- five) had no cook whereas three WWHs (WCD&SW) had no housekeeping staff (detailed in *Appendix 2.4.3*).

2.4.7 Status of occupancy in WWHs

Sixteen functional hostels under WCD&SW Department had a total capacity of 1,052 boarders. Against which only 472 boarders (45 per cent) were residing. In respect of the five functional WWHs under Housing Department, against the sanctioned capacity of 457 under various categories of occupancy, only 380 (83 per cent) were allotted till the date of audit thereby leaving 77 accommodations vacant.

While WWHs have low occupancy, many of boarders are ineligible occupants as discussed in the following sub-paragraphs:

2.4.7.1 Hostels under WCD&SW Department

The beneficiaries who could be covered under the GoI scheme were working women, who may be single, widowed, divorced, separated, married but whose husband or immediate family does not reside in the same city/ area. Particular preference was to be given to women from disadvantaged sections of the society. There should also be provision for reservation of seats for physically challenged beneficiaries. Further, girls up to the age of 18 years and boys up to the age of five years, accompanying working mothers would be provided accommodation, with their mothers. Working mothers could also avail of the services of the Day Care Centre, as provided under the scheme. No working woman will be allowed to stay in a hostel for more than three years. In exceptional circumstances, the District Women Welfare Committee may for reasons to be recorded in writing, allow the boarders to stay maximum of two years beyond the three years period. Working women whose gross income did not exceed ₹ 50,000 per month in metropolitan cities, or ₹ 35,000 per month in any other place could avail the facilities under the scheme.

The beneficiary survey among the boarders of the WWHs under WCD&SW Department as well as records of hostel authorities, however, revealed the following:

⁹⁶ WWH run by Tagore Society for Rural Development, South 24 Pargans and Moyna Vivekananda Kanya Vidyapeeth, Purba Medinipur.

- In respect of the income criteria, one boarder in WWH in Kolkata exceeded the ceiling of ₹ 50,000, whereas in the two districts of Purba and Paschim Medinipur, three WWHs had 21 boarders, whose gross emoluments exceeded ₹ 35,000.
- In seven WWHs located in six districts, 43 boarders overstayed beyond the maximum limit of five years in violation of the provision of guidelines.
- Five WWHs⁹⁷ in five districts accommodated 16 students along with the working women in the hostels.

2.4.7.2 Hostels under Housing Department

Likewise, under the scheme run by Housing Department, accommodation was to be provided to those women who had no accommodation in the city and were employed in central government/ state government/ public sector undertaking/ private limited company and earning not less than ₹ 5,000 per month. No boarder is eligible to stay beyond the age of 60 years.

However, beneficiary survey of 110 boarders of five functional hostels revealed-

- Eight boarders over the age of 60 years were staying in two WWHs at Gariahat and Sahapur in Kolkata.
- Many (25) also did not fulfil the criteria of employability status regarding engagement with the Central or State Government/ PSU/ Private Limited Company.

Besides, the Department while allotting the accommodation verifies the eligibility criteria of each beneficiary and was supposed to maintain the database of basic information of the boarders. The Department, however, failed to produce such information regarding the age, the hometown, the employment status of the boarders, *etc.* This indicated deficiencies in monitoring by the Department. As a result, the assessment of the fulfilment of the criteria by the boarders could not be done in audit.

Thus, there were substantial shortfall in basic amenities and facilities of the functional WWHs. Complete absence of day care facilities have made the WWHs unsuitable for working mothers. Absence of basic facilities like clean drinking water in almost half of the test-checked WWHs, absence of power back up, washing machines, refrigerators, *etc.*, posed hardships for working women in maintaining a decent standard of living in those hostels.

Infrastructure-wise the hostels were not made livable for working women with disabilities.

The aspect of safety and security were inadequate in many hostels. Moreover, existence of ineligible boarders in the test-checked hostels represented possibility of genuine beneficiaries remaining deprived of the benefit of the scheme.

⁹⁷ Satyabharati Nabagram: two; Swastika: one; Charubala: nine; Vivekananda Lok Siksha Niketan: one and Burdwan Municipality: three

Evidently, the scheme implemented by WCD&SW and Housing Departments have failed to deliver the desired social benefit to a large extent as would be vindicated by such low occupancy in the WWHs. With large-scale deficiencies in basic amenities adversely affecting standard of living conditions in the WWHs, the Department fell short of its responsibilities in maintaining the hostels.

Recommendations:

- *Departments should take urgent steps to ensure the basic facilities and safety and security to the boarders.*
- *Issues like shortage of manpower and accommodation provided to ineligible boarders are to be addressed carefully to maintain quality of accommodation.*

2.4.8 System of management and monitoring

WWHs under WCD&SW Department were managed by the IAs. In respect of the 16 functional WWHs under the Department of WCD&SW, which were visited by Audit, it was noticed that three WWHs ⁹⁸ were run by the local municipal bodies, one⁹⁹ run by Government aided school, while remaining 12 were run by NGOs. Whereas WWHs under Housing Department were managed by the Department itself. Following deficiencies were noticed in test-check:

2.4.8.1 Complete absence of monitoring on hostels under WCD&SW

As per GoI guidelines, regular monitoring of the functioning of the hostels under the scheme was vested on the concerned District Administration. For WWHs in Kolkata it was the responsibility of Social Welfare Directorate. Half-Yearly reports on the implementation of the scheme were to be sent to the Ministry of Women & Child Development, GoI, by the District Administration, with a copy to the State Government. Monitoring of management of the hostels on day to day basis, was to be done by the Hostel Management Committees (HMCs)¹⁰⁰, which was supposed to send its recommendations and quarterly reports to the District Administration. The HMC was supposed to have a representative of the District Administration and was to meet once on a fortnightly basis or in case an issue arises for immediate resolution.

During the course of Audit the following was, however, observed:

- None of the Aistrict Administration monitored any of the WWHs under its jurisdiction during the entire period covered in Audit. Even the WWHs in Kolkata were not monitored by the Social Welfare Directorate. Many of them could not even identify the location of the hostels (seven WWHs were untraceable as discussed earlier in the report).
- No half-yearly reports on the implementation of the scheme were sent to the Ministry of Women & Child Development, GoI or to the State Government by the District Administrations during the entire period covered in Audit.

⁹⁸ *Tikarhat WWH (Purba Bardhaman), AMC WWH, Sukanta Maidan (Paschim Bardhaman) and Sister Nivedita WWH, Durgapur (Paschim Bardhaman)*

⁹⁹ *Moyna Vivekananda Kanya Vidyapith*

¹⁰⁰ *Resident Superintendent, Official from District Administration/ District Social Welfare Office/ Probation Officer, Protection/ Rehabilitation Officer of the area, Two of the senior residents, Prominent social worker/ representative from prominent Organisation in that area.*

- No HMC was formed in any of the hostel. All the hostels were run by the executive body of the NGOs or by the local bodies without involvement of the District Administration in the monitoring and supervision of hostels.

2.4.8.2 Violation of provision of the guidelines

The guidelines also provided that in the event of any violation or breach of any provision of the scheme or the implementing agency/ hostel ceases to exist at any time or the hostel building is used for any other purpose, all assets created out of Government grant including the building shall revert to the Government of India. In addition to this, in case of any violation or breach of any provisions of the scheme by the civil society groups/ public trusts/ co-operatives/ corporate bodies, the State Government/ District Women's Welfare Committee may also initiate criminal proceedings by lodging an FIR against the defaulting implementing agency, and take strict legal action in order to recover the grant with a penal rate of interest as agreed in the bond furnished before the release of grant. Recovery of pending amount can also be made as if it were arrears of land revenue.

However, though district authorities could not locate seven WWHs sanctioned under the GOI scheme while three other WWHs were utilized for other purposes and six were closed/ non-functional (*as discussed in paragraph 2.4.4 and detailed in Appendix 2.4.1*), no action, whatsoever was taken by the Department/ district authorities against the concerned IAs as per provisions of the scheme guidelines. Moreover, the information was not forwarded to the Ministry through half yearly reports.

2.4.8.3 Improper maintenance of rent database

No standard/ criteria were fixed by the Housing Department in respect of collection of rents from boarders of its hostels. Rent charges were fixed separately for each hostel by the Department. Basis of fixation of rate was not produced to Audit though called for.

Review showed that there was no parity in the cost of the accommodation in the five functional WWHs under Housing Department, which varied from ₹ 500 *per* month for WWH Sahapur to ₹ 1,035 *per* month in WWH Ibrahimpur for similar type of accommodation. The rent once fixed, during the commencement of the hostels, were never revised with passage of time. Moreover, the rent was deposited online by the boarder through housing department portal in the respective receipt head of account. There was no system of monitoring of payment of rent and electricity charges by the boarders. The Department maintained a database showing the name of the boarder of a hostel and the month upto which the rent was paid by the boarder. However, amount paid by the boarder, period for which the amount was paid, instalments, if any, *etc.*, were not mentioned in the database. As such the correctness of the amount actually deposited by the boarders as rent could not be verified in audit. It was noticed that neither there was any system for issuing notice to the defaulting boarders for outstanding rent nor was any penalty imposed for delayed payment by boarders.

Audit scrutiny revealed, ₹ 15.51 lakh rent of which ₹ 10.05 lakh pertaining to Swabhara and Swyamsidha WWHs ¹⁰¹ remained outstanding from 198 boarders for three to 133 months as on 22 December 2020.

¹⁰¹ Calculated only for boarders whose rents remained outstanding for more than three months.

2.4.8.4 Irregularity in payment of Electricity bill

There is separate electricity connection for each room allotted to the boarder of the hostels under Housing Department. It was observed that the Department has also no control over the payment of electricity bill in time by the boarders. Due to non-maintenance of any system, period of electricity bill outstanding against each boarder could not be checked by the Department. Such lacunae in the system had resulted in a boarder of Sahapur WWH, Kolkata not clearing her outstanding electricity bills. She was evicted in March 2007. The room has been lying vacant since April 2007 owing to non-deposition of outstanding electricity dues for the room till date.

2.4.8.5 Absence of management structure for hostels under Housing Department

The Housing Department devised no mechanism for ensuring management and monitoring of operations of the hostels under its control.

Consequently, the operation of the hostels remained grossly unmonitored which was exacerbated by hostel Superintendents being given charge of two or more functional hostels, no periodic review of eligibility of boarders, rent collection, etc.

Moreover, one WWH at Banmali Naskar Road, Kolkata among the five newly constructed hostels, was taken over by the local councilor for providing shelter to the local people during the super cyclone Amphan in May 2020. Even after the lapse of seven months (as of December 2020) the hostel has been in the possession of the local people.

Violating the scheme guidelines, neither the WCD&SW Department nor the District Administration monitor the functioning of the hostels under the scheme. Even the WWHs in Kolkata were not monitored by the Social Welfare Directorate. No half-yearly report on the implementation of the scheme was sent to the GoI during the entire period covered in audit.

Hostel Management Committee was not formed in any of the WWH in the State. Housing Department also have not devised any mechanism to ensure management and monitoring of operations of the hostels under its control.

Such lax monitoring facilitated a number of implementing agencies discontinuing hostel service/ using building for other purpose and even seven WWHs becoming untraceable. No penal action was taken by the WCD&SW Department against those IAs, though there were enabling clause in the Guidelines/ agreements.

2.4.9 Summary of conclusions

Lack of effort was evident on the part of the WCD&SW Department in exercising monitoring on the functional status of the Working Women's Hostels set up under GoI scheme. This concern assumes significance in view of the fact that many of these WWHs were run by NGOs. Such laxity facilitated discontinuation of service by many implementing agencies rendering the hostel defunct. It was a matter of serious concern that whereabouts of as many as seven WWHs (run by NGOs) were not traceable. Non-submission of periodic report returns from District level functionaries led to the WCD&SW Department remaining unaware of the functional status of the hostels.

The WCD&SW Department neither assessed the demands for such hostels nor proposed any new WWHs. This led to no new Hostel being sanctioned under GoI scheme since 2002-03.

Even functioning of the running WWHs were marked by deficient maintenance, inadequate basic facilities including day care facilities for children of working mothers, lack of modern amenities, absence of specialized facilities for differently abled people, *etc.*, resulting in poor living conditions in many hostels under both the Departments.

This had factored behind low occupancy rate of the existing hostels, especially those under WCD&SW Department.

Even in the hostels run by Housing Department, the process of collection of rent and electricity charges calls for streamlining.

Evidently, the working women's hostels set up under GoI scheme and affiliated to WCD&SW Department fell substantially short in delivering the expected benefit among the targeted group. The aspect of providing accommodation to working women, therefore, needs a more prioritized focus of the Government.

Housing Department in reply (August 2021) to the above observations stated that action would be taken to plug the deficiencies pointed out in the para to make the hostels more congenial and comfortable for the boarders and to strengthen the monitoring mechanism. The completed hostels would be made functional shortly and action would be taken to vacate the encroached hostel. No reply was received from the WCD&SW Department till date.

The matter has been referred to the Government in July 2021; reply was awaited (October 2021).

SCHOOL EDUCATION, BACKWARD CLASSES WELFARE AND TRIBAL DEVELOPMENT DEPARTMENTS

2.5 Construction and Functioning of Hostels under School Education, Backward Classes Welfare and Tribal Development Departments

2.5.1 Introduction

Hostels for accommodating children play a very important role in attaining the objective of enhancing the enrolment of children for education and reducing the number of dropouts from schools. School Education (SE), Backward Classes Welfare (BCW) and Tribal Development (TD) Departments constructed, ran and maintained different types of student hostels. The main aim of all the three departments is to provide opportunities to the children belonging to backward communities such as Schedules Castes (SCs), Scheduled Tribes (STs), Other Backward Classes (OBCs) and educationally backward communities to continue their education unhindered. The different hostel schemes being implemented by the three departments are detailed in **Table 2.5.1**.

Table 2.5.1: Schemes run by three Departments

Name of the Department	Schemes run by the Department (Total number ¹⁰² of hostels of each category in the State indicated in brackets)
<i>School Education Department</i>	<ul style="list-style-type: none"> • Hostels attached to New Integrated Government Schools (NIGS) (35) • Girls' hostels attached to Govt. sponsored/ aided schools under Backward Regions Grant Fund in non-Left Wing Extremism areas (BRGF, non-LWE) (105) • Kasturba Gandhi Balika Vidyalaya (KGBV-Elementary) Girls' hostels (92) and • Rashtriya Madhyamik Shiksha Abhiyan (RMSA-KGBV) (Secondary) Girls' hostels (30)
<i>Backward Classes Welfare Department</i>	<ul style="list-style-type: none"> • Ashram Hostels (AH) for SCs (97) • Central Hostels (CH) for SCs (35) • Hostels constructed under Babu Jagjiban Ram Chhatrawas Yojana (BJRCY) (46) • OBC Hostels (10) and • School Attached Hostels (SAH) for SCs[#]
<i>Tribal Development Department</i>	<ul style="list-style-type: none"> • Ashram Hostels (AH) for STs (221) • Central Hostels (CH) for STs (30) • Ekalabya Model Residential School (EMRS) Hostel (14) • Pandit Raghunath Murmu Abashik School (PRMAS) (18) and • School Attached Hostels (SAH) for STs[#].

Source: Annual Reports

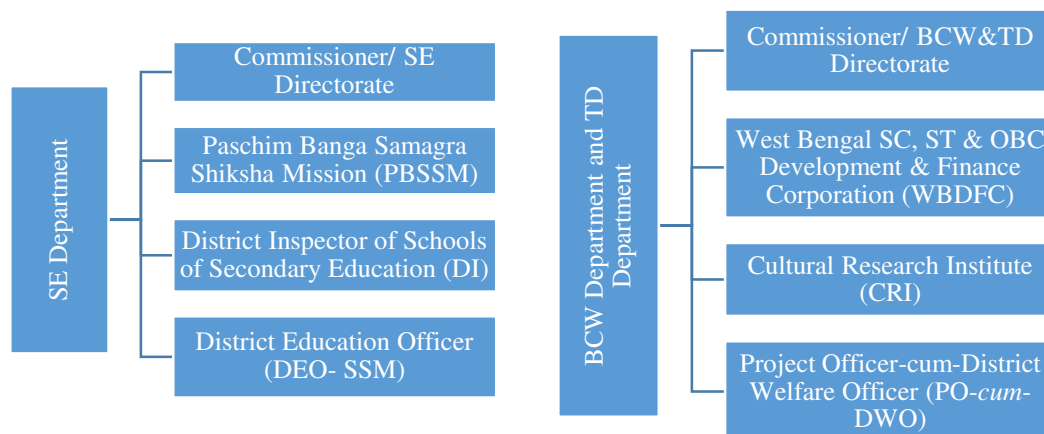
[#] there are total 1,396 School Attached Hostels (SAH) as per report of 2019-20 of Hostel Monitoring System (HMS) maintained by BCW and TD Departments. Neither of these two Departments could provide number of SAHs under its jurisdiction.

The Government also bears the monthly food charge at the rate of ₹ 1,500 per month (pm) {for NIGS hostels/ Girls' hostels (BRGF/ non-LWE)/ KGBV Girls' hostels} or ₹ 1,000 pm (Ashram/ BJRCY/ PRMAS/ Central hostels) per hosteller. A component of miscellaneous expenses (maintenance, electricity, medical, toiletries, etc.) at the rate of ₹ 258 to ₹ 421 pm. for 10 or 12 months or ₹ 1,500 per year (depending on the scheme) is also borne by the Government. In the case of BCW and TD Departments, these were paid directly to the hostellers through Direct Benefit Transfer (DBT) mode since 2016-17 for enabling them to meet hostel expenses. The SE Department, however, paid

¹⁰² Including existing hostels and those newly constructed (irrespective of functional status)

these expenses to the School Management Committees running the hostels. As regards EMRS hostels, the TD Department paid at the rate of ₹ 61,500¹⁰³ per student *per annum* to the respective District Committee, Paschim Banga Adibasi Kalyan-o-Shiksha Parishad, which has been set up for running and management of EMRS hostels.

Chart- 2.5.1: Hierarchy of the three departments



2.5.1.1 Audit objective, criteria and scope

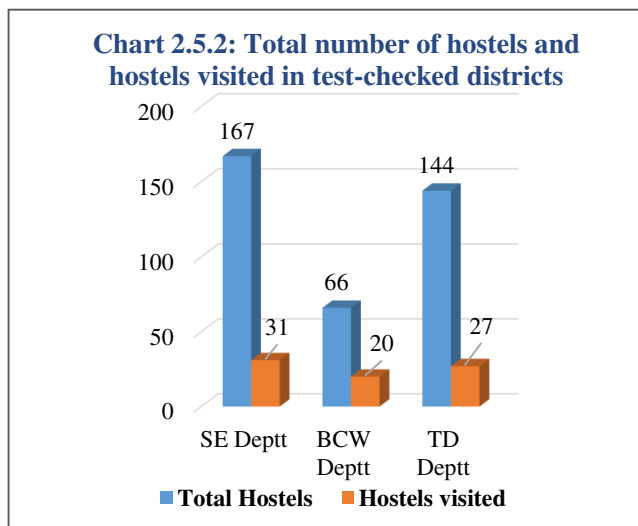
The Detailed Compliance Audit aimed to examine whether requirements of hostels had been assessed before taking up construction, construction work was completed in due adherence to plan and financial discipline, utilisation of the created hostels was optimal and in consonance with Departmental/ Government policies, rules, orders issued from time to time.

Apart from West Bengal Financial Rules, audit comments were framed after comparing various functional aspects with Operational Guidelines issued for management of hostels under each scheme and Regulatory guidelines for Hostels of Educational Institution for Children by National Commission for Protection of Child Rights (NCPCR).

There are altogether 733 students' hostels (SE Department- 262, BCW Department- 188 and TD Department- 283) in the State. Apart from these, there are 1,396 School Attached Hostels (SAH) as per report of 2019-20 of Hostel Monitoring System (HMS) maintained by BCW and TD Departments. Hostel grants for SC/ ST boarders of these SAHs were being funded by both BCW and TD Departments.

The DCA was conducted during November 2020 to September 2021 covering the period from 2015-16 to 2019-20 to examine construction and functioning of hostels in five districts (Bankura, Paschim Medinipur, Purulia, South 24 Parganas and Malda) selected through statistical sampling. Against the 377 existing hostels in selected five districts, Audit visited 78 hostels under three departments as depicted in **Chart 2.5.2**. Further, 29 SAHs and 14 additional non-functional hostels under BCW and TD Departments were also visited to scrutinise the reasons behind non-functioning of the hostels. Details

¹⁰³ Apart from food, toiletries, medical expenses, etc., it includes component of Salary of teaching and non-teaching staff



of department-wise, scheme wise hostels test-checked in five districts is shown in *Appendix 2.5.1*. Apart from collection of documents from concerned directorates and other related offices, Audit also conducted joint inspection of the hostels. Satisfaction survey was conducted on 256 boarders (SE-106, BCW-60 and TD-90) in five selected districts over telephone (18) or by reaching out to students (238) who resided nearby.

Audit Findings

2.5.2 Assessment of demand among targeted population not undertaken

As per the guidelines, hostels were to be set up in places either

- having concentration of SC population of 20 *per cent* or more, or
- with inadequate hostel facilities for those students or
- in top performing Government Schools having no hostel, or
- blocks being identified as educationally backward¹⁰⁴, or
- having no hostels in close vicinity of the educational institution for girl students.

It was revealed that none of the three departments had undertaken any facility survey to assess the requirement of new student hostels or assess the demands/proposals from targeted communities or prepared any broad goals/targets for construction of new hostels. Instead of a structured approach, hostels were constructed only on the demand by School Authorities on case to case basis.

This approach often resulted in newly constructed hostels remaining non-starter or closed due to lack of demand among students. Apart from this, instances of were also noticed where some of the blocks in test-checked districts did not have adequate number of hostels in spite of fulfilling above criteria. All these observations are discussed in the subsequent paragraphs.

2.5.2.1 Blocks with higher concentration of SC population not having hostels

The position of availability of Hostels under BCW Department in five test-checked districts has been detailed in *Appendix 2.5.2*. It is observed that in those five districts, the criteria for prioritising setting up of hostels were not strictly adhered to by the BCW Department in constructing hostels leading to uneven distribution of hostels. Out of total 107 Blocks in those five districts,

¹⁰⁴ As per GoI guidelines, KGBV hostels should be constructed in each Educationally Backward Blocks where the rural female literacy rate is below the national average and gender gap in literacy is more than the national average.

72 Blocks had SC population of more than 20 *per cent*. However, it was observed that out of those 72 Blocks, 45 Blocks¹⁰⁵ did not have any hostel under BCW Department. These 45 Blocks included 11 Blocks, where there was neither any BCW hostel nor any SAH.

In contrast, in nine blocks¹⁰⁶ of South 24 Parganas (seven) and Malda (two), there was higher concentration of hostels (SAH, BJRCY, CH and AH) ranging between 11 (Basanti block) and 28 (Sagar block).

This uneven distribution impeded the intended objective of the schemes.

2.5.2.2 Short sanction of Girls' hostel for educationally backward blocks

As per the guidelines of the RMSA-KGBV (Secondary) Girls' hostels scheme which is a component of Samagra Shiksha Abhiyan (SSA), a 100-bedded Girls' hostel was to be set up in each Educationally Backward Blocks (EBBs) in the country. In the State, this scheme was implemented, monitored and evaluated by the SE Department through Paschim Banga Samagra Shiksha Mission (PBSSM). It was observed that against the earmarked 87 EBBs, only 72 girls' hostels under the scheme were approved by GoI; of which construction of 30 hostels have been completed, *as discussed in details in paragraph 2.5.3.2*. However, neither the reasons for short sanction of 15 hostels under the scheme in the EBBs nor the steps taken to obtain the sanction of the hostels from GOI was stated by the Department.

2.5.2.3 Hostels remaining non-functional/ closed

Overall position of various types of hostels remaining non-functional/ closed were not forthcoming from records of all the Departments/ Directorates. However, out of records made available to audit as well as information furnished by the PO-cum-DWO of the test-checked districts, the following position emerged.

Table 2.5.2: Overall functional status of running/ newly created hostels under different schemes run by three Departments (in test-checked districts)

Name of the Department	Hostel schemes run by the Department	Total number of hostels ¹⁰⁷ in the State	Number of hostels in test-checked districts	Number of non-functional/ closed hostels as seen from records of test-checked districts
<i>SE Department</i>	Hostels attached to NIGS	35 pairs	22 pairs	12 pairs
	Girls' hostels under BRGF for Non-LWE areas	105	78	24
	KGBV-Elementary girls' hostels	92	48	Nil
	RMSA-KGBV (Secondary) girls' hostels	30	19	7

¹⁰⁵ South 24 Parganas: 17 out of 26 blocks, Paschim Medinipur: eight out of 10 blocks, Purulia: four out of eight blocks, Bankura: 11 out of 21 blocks and Malda: five out of seven blocks

¹⁰⁶ South 24 Parganas: Sagar, Kakdwip, Patharpratima, Gosaba, Namkhana, Mathurapur-II & Basanti and Malda: Gazole & Bamangola

¹⁰⁷ Including existing hostels as well as those newly constructed irrespective of their functional status

Name of the Department	Hostel schemes run by the Department	Total number of hostels ¹⁰⁷ in the State	Number of hostels in test-checked districts	Number of non-functional/ closed hostels as seen from records of test-checked districts
<i>BCW Department</i>	Ashram Hostels for SCs	97	37	3
	Central Hostels for SCs	35	8	NA
	Hostels constructed under BJRCY	46	18	3
	OBC Hostels	10	3	1
<i>TD Department</i>	Ashram Hostels for STs	221	118	8
	Central Hostels for STs	30	14	1
	EMRS Hostel	14	4	NA
	PRMAS	18	8	2

Source: Records furnished by the Departments/ Directorates and PO-cum-DWO of test-checked districts

Apart from these there are total 1,396 School Attached Hostels (SAH) as per Hostel Monitoring System (HMS) Report of 2019-20 in respect of BCW and TD Departments. Of the same, records of BCW and TD Directorates showed that a total of 272 SAHs were closed in the State as a whole. The reliability of the position was, however, doubtful as in four¹⁰⁸ test-checked districts alone, 241 SAHs (111 in Bankura, 26 in Paschim Medinipur, 94 in Purulia and 10 in Malda) were closed as per records furnished by the respective PO-cum-DWO.

It may be seen from the above table that

- A larger number of newly created NIGS hostels and Girls' hostels under BRGF for Non-LWE areas (both under SE Department) were yet to be operationalised for reasons as discussed later in the report;
- The KGBV hostels on the other hand showed a better functional status, as those were created and run as model hostels; and
- As regards BCW and TD Departments, the operational status of Ashram hostels was found to be satisfactory as those have been functioning for years.

The following reasons emerged from the available records at the Directorate as well as from discussion with hostel/ school authorities in course of inspection of hostels (including closed SAHs) behind such non-functioning and closure.

- Lack of interest among the students to stay; the situation may be viewed with the fact that as per newly adopted policy (2016) based on RTE Act 2009, the School Education Department started prioritising students residing within half a kilometre from the schools in urban areas (one kilometre in rural area) for direct admission in schools.
- Non-recruitment of cook, night guard, other supporting staff to operationalise new hostels.
- Problem in getting hostel charges from boarders, especially given the fact that both under BCW and TD Departments, maintenance charge of hostellers was paid to the students residing in hostels through DBT

¹⁰⁸ No closed hostel was found in the test-checked district of South 24 Parganas.

mode. Instances of the charge not being paid by the hostellers to the hostel authority were also noticed.

- Security concern with absence of boundary wall including instances of anti-social activities in the hostel premises.
- Poor building condition of old hostels and scarcity of necessary amenities making hostels unfit for living.

Thus, the above factors not only evidenced lack of demand among target groups especially for newly created ones, but also were indicative of deficient maintenance and active monitoring of the District authorities, as further discussed in the subsequent paragraphs.

2.5.2.4 Hostels not operationalized for lack of demand

A. BCW Department

- Out of five test-checked districts, construction of hostels without assessment resulted in two BJRCY girls' hostel (in Purulia Municipality and Jhalda Block), one OBC CH in Purulia (Para Block) remaining non-functional for more than two to seven years.
- In another case, GoI approved (October 2016) one BJRCY Hostel for SC girls in Sonarpur block in South 24 Parganas after approval of alteration of site from Kheadaha High School at a cost of ₹ 2 crore. The building was handed over to the PO-cum-DWO in November 2018 after incurring the entire amount. But the hostel is yet to be made functional due to the distance of nearest post matric school and college (five and 10 kilometres respectively). Six employees¹⁰⁹ were engaged since August 2019 and ₹ 6.44 lakh was incurred upto March 2021 toward their remuneration which proved unfruitful.

B. TD Department: Hostels were constructed only on the demand of School Authority on case to case basis. An approval (January 2011) for a 100-bedded Central Hostel for ST girls at Ramnagar High School, Purulia was accorded on the proposal of the Headmaster of the school with the reason that there were 12 villages around Ramnagar with high percentage of tribal population. Also, as most of the tribal community had to go to other districts twice or thrice in a year for work as labourer, they had to take their children along with them and to avoid the situation, construction of hostel was proposed. The project was completed in 2014 at a cost of ₹ 1.01 crore. Four hostel staff were engaged by the district authorities and the remuneration of the four persons since 2016 was borne by the PO-cum-DWO, Purulia.

However, the hostel remained unutilized for almost seven years till date of audit (March 2021). In reply, the district authority stated that no student from targeted group responded to advertisement published each year to invite application for admission. The reply is not acceptable as advertisement in newspaper may not be an effective way to attract the attention of the targeted parents and to convince them of the benefits of hostel living. This further underlined the need for independent assessment of demand through direct interactions with target

¹⁰⁹ Superintendent, Matron, Cook, Helper Karmabandhu and Night Guard

groups, rather than going ahead with construction merely on the proposal of the Principal of a school.

Thus, there were deficiencies in the process of assessment of demand for students' hostels among the target groups by all three departments. The same was compounded by issues like non-deployment of staff to operationalize newly created hostels, admission of students nearer to their residences, poor condition of many old hostel buildings and even instances of non-payment of hostel charge by the students who are paid maintenance cost through DBT. Instances of hostels being constructed in places where there was lesser or no demand for such hostels, were also noticed. On the other hand, places where the hostels could have been utilized remained uncovered. Even the functional hostels were found to be running with low occupancy as discussed later in the report (*vide paragraph 2.5.6*)

Recommendation:

- ***An action plan needs to be undertaken in a coordinated manner by assessing the requirement of hostel through direct interactions and counselling with target groups so that actual demand for such hostels is assessed realistically.***

2.5.3 Construction activities of hostels

For achieving the intended objectives of various schemes of setting up of new hostels, timely completion of construction works with due adherence to schematic requirements was crucial. Audit attempted to examine the level of compliance to scheme guidelines and other tenets of financial discipline in hostel construction works in test-checked districts and attempted to assess whether the buildings were put to effective use. The irregularities noticed during audit are detailed in the succeeding paragraphs.

2.5.3.1 Deviation from guidelines or from approved plan

(i) Hostels constructed with lesser capacity: For construction of 100-bedded Girls' hostel under RMSA-KGBV (Secondary), GoI sanctioned (2009-10) a non-recurring grant of ₹ 69.75 crore for 62 hostels in favour of SE Department in different districts of the State. As the State Government intimated GoI regarding the fulfilment of the pre-conditions (entering into agreement with all the Managing Committees of the schools and confirming availability of land) only in October 2012, the first tranche of fund of ₹ 9.69 crore was released by GoI in 2013-14. However, before construction of the hostels, PWD schedule of rates was revised in 2014-15 escalating the cost of construction substantially. Though additional funds were to be provided by the State Government, no such additional funds were released. Instead, the capacities of the hostels were scaled down to accommodate the expenditure within the sanctioned amount. Only 30 hostels could be completed and handed over by the executing agencies to the respective school authority between July 2016 and November 2019. Of which, 23 hostels were made functional between 2018-19 and 2019-20 in eight districts with reduced intake capacity (44 to 75 against the targeted capacity of 100). On scrutiny of available records, Audit observed that the progress of construction of hostels was stalled mainly due to inadequate area of land for construction of hostels.

(ii) Deviation from approved plan: In Paschim Medinipur a G+2, 100-bedded hostel for SC girls under BJRCY scheme for Gopinathpur High School was sanctioned (February 2011) at a cost of ₹ 63.74 lakh. The hostel was inaugurated in October 2015. Inspection of the hostel by Audit in February 2021 revealed that the hostel was constructed upto 1st Floor only (*i.e.*, G+1). The reasons for non-completion of the hostel as per Administrative Approval and Expenditure Sanction (AA&ES), though called for, was not intimated to Audit. As a result the hostel is functioning with far less than the sanctioned capacity. The hostel had accommodated 57 students (average occupancy being 49) before the closure owing to Covid pandemic. Records showed that before inauguration of the hostel, the PO-cum-DWO inspected the building in April 2015 and reported to the BCW Department that 50 students could only be accommodated in the hostel in place of 100. However, no further records were forthcoming showing any further pursuance or action by the Department in this matter.

2.5.3.2 Construction of hostels under various schemes

A. SE Department

(i) RMSA-KGBV hostels in Malda district: GoI approved construction of 11 RMSA- KGBV (Secondary) Girls' hostels in 2009-10 in the district of Malda at a cost of ₹ 1.28 crore (GoI share- ₹ 1.11 crore and State share- ₹ 16.27 lakh) for each hostel. Against the sanctioned cost, GoI released ₹ 5.57 crore to the State Government in 2013-14. Scrutiny in audit revealed the following:

- As per the Operational Guidelines for running RMSA-KGBV (Secondary) Girls' hostel, one hostel with the capacity of 100 girl students in each EBB should be constructed within the adjacent area of KGBV Schools so that the students passing out of the KGBV (Elementary) would be given opportunity to continue their studies.
- Against the 11 RMSA-KGBV (Secondary) hostels, construction of only one Girls' Hostel at Anupnagar KFJ Vidyabhawan was completed (February, 2018) and was functioning.
- For construction of remaining 10 RMSA-KGBV (Secondary) hostels, ₹ 5.57 crore was released (February 2016) to PWD (Social Sector), Malda. It was observed that PWD (SS) could not start the construction work as the area of land was not sufficient¹¹⁰ as per Guidelines of GoI and they refunded (December 2018) the amount to DM, Malda. Ultimately, the works for construction of the 10 hostels were assigned (December 2018) to West Bengal Agro Industries Corporation Limited (WBAIC) and in turn they issued (February 2019) the work order to the contractors. As per the terms of agreement, the work was scheduled to be completed by June 2019.

Audit observed that none of the hostels were completed till July 2021. The WBAIC stated (April 2021) that the work could not be completed due to non-receipt of second instalment of funds of ₹ 5.57 crore. They also stated that construction work of one RMSA-KGBV hostel at Kaliachak-III block in Birnagar High School could not be started due to site dispute. District Education Officer (DEO)-SSM, Malda, in reply

¹¹⁰ As against the required 11,650 sq ft, land ranging between 3,242 sq ft and 7,200 sq ft only were available in 10 sites for construction of the hostels.

stated that requisition for balance fund was sent (February 2021) to SPO-PBSSM but no fund was received from that office till date of audit.

(ii) KGBV (Elementary) Girls' hostel: The State Project Director, PBSSM under the SE Department allotted (February 2018) ₹ 71.50 lakh for construction of KGBV (Elementary) girls' hostel for SC, ST, OBC, Minority community and BPL category students in Islampur Urdu Medium Girls High School, Uttar Dinajpur. The work was awarded to the WBAIC and as per agreement (August 2019) the construction of the hostel was to be completed by March 2020. It was observed in audit that only 85 per cent of the work could be completed as of August 2021 and the hostel, with 32 enrolled girl-hostellers, was running in a rented building with rent of Rupees four lakh per annum. The reasons for delay though called for were not furnished to Audit.

(iii) New Integrated Government Schools (NIGS): For construction of NIGS with 40 pairs of hostels (both boys and girls), GoI sanctioned (2011-12) ₹ 420.64 crore for 11 backward districts¹¹¹ of the State. The sanctioned amount for NIGS hostels was ₹ 94.40 crore *i.e.*, cost of each unit of hostel was ₹ 1.18 crore, target date of completion being December 2014. Scrutiny in audit revealed the following observations:

- Construction of 35 pairs out of 40 pairs of hostels were completed between November 2014 and October 2017 after a delay ranging between four and 39 months and five pairs of hostels could not be completed.
- Out of the five pairs of incomplete hostels, work of one hostel in Jugivita (Rajganj block) of Jalpaiguri district was discontinued from October 2016 due to Court case/ litigation. Likewise, construction of one hostel in Jhalda-I block of Purulia district was discontinued from February 2018. The reason for discontinuation of the work was not intimated to Audit. In case of NIGS hostels in Kakdwip (South 24 Parganas) the construction work of the hostels was lying incomplete due to lack of fund.



Pic 2.5.1: No boundary wall in Girls' Hostel (GH) of Khasjantal NIGS, Paschim Medinipur

- The reasons for delay in completion of rest of the two (Jhalda- II and Bagmundi block in Purulia district) hostels was termination of contract (April 2017) due to non-completion of work within the stipulated period. The incomplete works could not be finished as of August 2021.

The status of completed NIGS hostels are discussed later in this report *vide paragraph 2.5.4.1 (i)*.

B. BCW Department

(i) Hostels for OBC students in Malda yet to start functioning: To protect the dropout rate of the post matric students, GoI sanctioned (between March and June 2016) for construction of two 100-bedded hostels for OBC girls and OBC boys in Gazole and Ratua- I blocks of Malda district respectively. According to

¹¹¹ Purulia-eight, Birbhum-one, Bankura-seven, Paschim Medinipur-11, Purba Medinipur-one, Murshidabad-one, Malda-one, Uttar Dinajpur-one, Dakshin Dinajpur-one, Jalpaiguri-one and South 24 Parganas-seven

the scheme guidelines, the construction work should be completed within 18 months from the date of award of work order or within 24 months from release of 1st instalment, whichever is earlier. Scrutiny of records revealed that both the Girls' and Boys' hostels were awarded to the contractor after a delay of 15 and 17 months respectively.

- OBC Girls' hostel was completed and handed over to the PO-cum-DWO Malda in May 2020, *i.e.*, after two years from the scheduled date of completion (April 2018) after incurring an expenditure of ₹ 267.01 lakh. The hostel, however, could not be made functional as of September 2021.
- OBC Boys' hostel has been completed (September 2020) at a cost of ₹ 288.33 lakh, but the hostel was not handed over to the PO-cum-DWO Malda even after more than three years from the scheduled date of completion (October 2018). The reasons for delay in handing over was not on record.

Thus, non-adherence of scheme guidelines in respect of timeline to be followed for construction for both the hostels resulted in failure of the authority to ensure implementation of the objective of preventing drop-out rate of students.

(ii) Failure in construction of hostel by availing GoI grant: GoI sanctioned (August 2013) Rupees two crore for construction of a 100-bedded SC Girls' hostel under BJRCY scheme in Nimpith Ashram Sarada Vidyamandir, South 24 Parganas under the BCW Department and released (September 2013) ₹ 66.67 lakh (1st instalment). Zilla Parishad, South 24 Parganas being the executing agency issued (December 2013) the work order to the contractor for the said work. The Ashram Authority, however, did not allow the contractor in their premises as they wanted to execute the construction work on their own. In September 2014, DM, South 24 Parganas proposed the Department for shifting of construction of the hostel in Satal Kalsa High School in Falta Block of the district as the work order had already been issued. Thereafter several communications were made between the BCW Department and GoI for approval of the modified proposal, which is still pending till the date of audit (August 2021).

It was observed in audit that the school authority at Falta was also unwilling for construction of BJRCY Hostel. The PO-cum-DWO, South 24 Parganas utilised the funds by adjusting second instalment to be received from GoI for other BJRCY hostel. Thus, failure in managing the situation on the part of the District Administration, a 100-bedded SC Girls' hostel could not be set up by utilising the GoI grant.

C. TD Department

Ashram Hostels, School Attached Hostels and Central Hostels for ST students: The Department had taken up construction of 28 Hostels (Bankura- six, Purulia- 13, Paschim Medinipur- seven and Malda- two) under different schemes during the period covered in audit. It was observed in audit that 16 (Bankura- five, Purulia- six and Paschim Medinipur- five) out of 28 hostels had been completed. Work order in respect of 11 hostels were issued between November 2015 and November 2019. The hostels, however, could not be completed as of August 2021 even after passage of 15 to 63 months from the scheduled dates of completion (between May 2016 and May 2020) due to shortage of funds, covid situation, *etc.*

Students of Pindrui Kadambini Indranarayan Vidyaniketan (a School attached Hostel, included in the 11 hostels) under Pingla Block of Paschim Medinipur district were compelled to reside in the classroom of the school since 1990 in absence of any hostel building.

In another case, funds of ₹ 1.50 crore was allotted (January 2018) for construction of a 50-bedded CH in old Malda to PO-cum-DWO, Malda. The PO-cum-DWO entrusted the work to PWD in July 2019. Since the work was not commenced upto September 2020, TD Department cancelling the earlier order, entrusted (October 2020) the work to 'West Bengal Agro Industries Corporation Ltd.' (WBAIC). The work order was issued (September 2021) by WBAIC at a cost of ₹ 142.69 lakh with the stipulated date of completion by August 2022. Thus, lackadaisical approach of PO cum DWO, Malda, the project work is yet to commence even after lapse of three and half years.

Thus, in the above-mentioned instances, out of total 123 hostels undertaken for construction under various schemes, 89 were completed, while construction of 34 hostels either remained incomplete or work did not commence. Factors attributable to such delay included land dispute/ litigation, lack of funds, premature termination of contract, delayed issue of work order and resistance from the school authorities. This resulted in non-percolation of hostel facilities to students of those areas. However, many of the newly completed hostels remained unused for various reasons as discussed in the subsequent paragraphs.

2.5.4 Utilisation of Constructed hostels

2.5.4.1 Hostels remaining non-starter for administrative reasons

A. SE Department

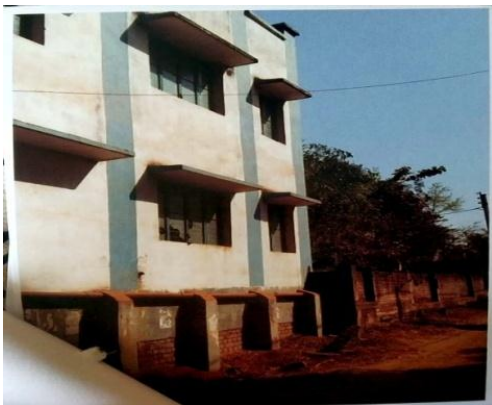
(i) **New Integrated Government Schools (NIGS):** As indicated earlier in *paragraph 2.5.3.2.A (iii)*, construction of 35 pairs of NIGS hostels (both boys and girls) out of 40 pairs taken up were completed between November 2014 and October 2017 with a sanctioned cost of ₹ 1.18 crore per hostel.

Out of these 35 completed pairs of NIGS hostels, 17 pairs of hostels (sanctioned cost ₹ 40.12 crore) (*Appendix 2.5.3*) could not be made functional even after handing over the construction for three to six years. The reasons for the hostels remaining non-functional were attributed to non-engagement of staff (warden, cook), absence of electric connection, no boundary wall, absence of security guard in girls' hostel, absence of water sources, etc.

(ii) GoI sanctioned (December 2011) ₹ 100.77 crore for construction of 105 Girls' hostels under the BRGF projects (Non-LWE) in 11 backward districts¹¹² of the State. The SE Department, engaged (June 2012) Public Works (CB) Directorate and HRBC as the Consulting Executing Agency for construction of 52 and 53 hostels respectively and all the hostels were completed within 2017-18. Scrutiny of records revealed that 38 hostels (sanctioned cost: ₹ 36.47 crore) were lying non-functional for more than three to seven years mainly due to non-engagement of staff for the hostels and security guard and the entire expenditure towards construction of hostels became unfruitful.

¹¹² Purulia-15, Birbhum-three, Bankura-15, Paschim Medinipur-50, Purba Medinipur-three, Murshidabad-three, Malda-three, Uttar Dinajpur-three, Dakshin Dinajpur-three, Jalpaiguri-three and South 24 Parganas-four

In five test-checked districts 24 such hostels (South 24 Parganas-three, Bankura-six, Malda-three, Purulia-eight and Paschim Medinipur-four) remained non-functional. Though the hostels in South 24 Parganas and Bankura districts were completed and handed over within 2014-15, no staff including security guard was engaged. The grant of ₹ 3.02 lakh received by the non-functional Girls' hostels in South 24 Parganas for maintenance charges of hostellers remained unutilised in the bank account of the school since 2018-19.



Pic 2.5.2: No Boundary Wall on the road side and broken window of GH in Jara Jaganmohini Balika Vidyalaya (High) in Paschim Medinipur

Similarly, five hostels in Purulia district, which were handed over to the concerned school authority between June 2015 and January 2016 were lying non-functional due to non-engagement of staff including hostel Superintendent, no permanent source of water supply, no separate boundary wall for the girls' hostel, lack of demand, etc.

B. BCW Department

(i) OBC Hostel for post matric girls: During joint physical verification (April 2021), it was observed that the OBC Hostel (Dubra OBC Hostel in Para Block) for post matric girl students in Purulia district though inaugurated in September 2013, remained non-functional even after procurement (March 2014)

of furniture for the hostel and appointment (February 2014) of five support staff to run the hostel. Further, though two adjacent schools were located nearby the hostel, there was no college within the radius of 15 kilometres. As a result, the building constructed at a cost of ₹ 57.22 lakh and furniture and utensils procured at a cost of ₹ 1.87 lakh remained idle due to lack of demand from the students. In addition, ₹ 21.03 lakh was also spent (upto June 2021) towards wages of support staff of the non-functional hostel. The chances of utilisation of the hostel (involving total cost of ₹ 80.12 lakh) in near future is also bleak.

C. TD Department

(i) PRMAS Hostels: Two hostels (PRMAS – boys and girls) at Talberia in Purulia district for class V to XII to improve educational standard of the predominantly ST students were completed (at a cost of ₹ 3.22 crore) and handed over (2017) to the school authority. On joint physical verification by the school authority and Audit team, it was noticed that parts of doors and building walls were badly affected due to lying idle for long time. Further, materials used for plumbing and sanitation were also found damaged in both hostels. In reply the PO-cum-DWO stated that due to non-engagement of hostel staff the two hostels remained non-functional till date.

(ii) Ashram Hostels: One 50-bedded Ashram Hostel building for ST Boys attached to Garaphusra High School (H.S.), Purulia-I constructed at a cost of ₹ 42.16 lakh was handed over to the authority in May 2017. Physical verification revealed that the hostel could not be made functional till date. In reply, the



Pic 2.5.3: Badly affected door in PRMAS hostel, Talberia, Purulia

PO-cum-DWO stated that the school authority had not sent any proposal for appointment of hostel staff.

- (iii) Ayodhya Hills Top Hostel for ST Girls at Baghmundi block was constructed at a cost of ₹ 48.07 lakh. The hostel building was completed in 2017 but no boundary wall was constructed till date of audit. The hostel was not made functional due to non-engagement of hostel staff as replied by the PO-cum-DWO, Purulia.

2.5.4.2 Non engagement of hostel staff even after creation of post and advertisement for recruitment

A. BCW Department: GoI approved (September 2015) a 100-bedded Girls' hostel under BJRCY Scheme at Jagannath Kishore College, Ketica, Purulia Municipality at a cost of Rupees three crore. BCW Department sub-allotted (November 2015) the entire amount in favour of DM, Purulia. The hostel building was handed over in September 2018. PO-cum-DWO, Purulia published (June 2018) an advertisement for contractual appointment of Superintendent and Matron. However, despite receipt of 105 and 88 applications for the post of Superintendent and Matron respectively, no appointment was made as of August 2021. As a result, the hostel is still non-functional even after expenditure of ₹ 2.74 crore.

B. TD Department: PRMAS at Baghmundi in Purulia district and PRMAS at Chatri in Bankura district with capacity of 640 boarders (Each PRMAS is having one hostel for 320 boys and one hostel for 320 girls) were handed over in 2017 and 2011 respectively to the TD Department (cost of construction not available). The department had created seven posts¹¹³ on contractual basis in March 2018 after obtaining necessary approval from the Commissioner, BCW & TD Directorate.

Audit observed that the PO-cum-DWOs, Bankura and Purulia, being the appointing authority, had not taken any action for engagement of staff in four hostels. The school authorities had somehow managed to run the hostels by engaging local people by providing meagre wages. Even after lapse of more than three years, those hostels were deprived of getting real status of AH due to non-engagement of staff. Shortage of hostel staff especially in PRMAS where strength of students at large remains a matter of serious concern. Further, such shortage of hostel staff also violated the NCPCR guidelines.

Lack of planning and coordinated action among the various stakeholders for implementation of the projects, resulted in many hostels remaining incomplete or completed with reduced capacity. Inability of the district authorities to provide safe or secured accommodation or engage staff for running of many completed hostels led to those hostels remaining non-functional or functional with low occupancy rate. Lack of initiative and coordination among two departments on operation of two completed Residential Schools led to the same being not taken over from the construction agency.

¹¹³ 1. Superintendent (two- boys and girls separately), 2. Caretaker (One for boys), 3. Matron (one for girls), 4. Cook (two- boys and girls separately), 5. Helper (two- boys and girls separately), 6. Darwan-cum Night Guard (two- boys and girls separately) and 7. Karmabandhu (two- boys and girls separately)

The above instances showed that 70 hostels (involving total available actual cost/ sanctioned cost of ₹ 166.16 crore) under three Departments remained non-starter for years together. Such situation was attributable to factors mostly of administrative in nature (*e.g.*, non-deployment of staff, absence of electricity connections, absence of amenities, security issues, *etc.*) indicating lack of active monitoring of the district level functionaries, while instances of planning deficiencies (*e.g.*, construction of post matric hostels with no colleges nearby) were also noticed.

Moreover, in case of five more hostels (one involving sanctioned cost of ₹ 3 crore, while cost is not available for other two pairs), no staff were posted even after sanction of posts. Non-functioning of those hostels defeated the basic objective of providing a safe and secure educational environment to the children of the targeted group.

Recommendation:

- *Initiative should be taken to complete the incomplete projects without further delay and to utilise the infrastructure already created by identifying the bottlenecks.*

2.5.5 Non-finalisation of policy of running the BR Ambedkar Residential Schools

The State Government decided (2012-13) for setting up of five International Standard English Medium School (BR Ambedkar Residential Schools) for the benefit of SC/ ST/ OBC students in five districts¹¹⁴ of the State. It was decided (April 2013) that the BCW Department would construct the infrastructure of these schools and SE Department would look after the functioning of the school. All recurring expenditure for running those schools would also be borne by the SE Department. At least 70 per cent students should be from SC community and remaining 30 per cent should be enrolled from ST/ OBC/ General category. The students should preferably be from BPL category.

Out of the five proposed projects under the scheme, two projects, one in Bagda in North 24 Parganas and another in Banarhat, Jalpaiguri were taken up (2015-16) for construction by the BCW Department. WBDFC was entrusted by the Department for implementing the project which in turn engaged (February 2016) the Westinghouse Saxby Farmer Ltd. (agency) for execution of two girls' residential schools.

It was observed in audit that both the residential schools had been completed (Banerhat in June 2019 and Bagda in January 2020) by the agency and ₹19.50 crore out of the estimated cost of ₹ 24.67 crore was paid to the agency upto December 2020. The agency had requested WBDFC to take over the completed site and WBDFC had requested the Department to finalise the plan to operationalise the residential schools. However, BCW Department did not take over the hostel buildings and SE Department also did not take any initiative to run the residential schools in absence of proper plan for management and operation.

¹¹⁴ (i) Purulia-I Block, Purulia (Boys), (ii) Bagdah, North 24 Parganas (Girls), (iii) Ratanmala, PO-Kaldighi, Dakshin Dinajpur (Boys), (iv) Banarhat, Jalpaiguri (Girls) and (v) Suri, Birbhum (Girls).

Thus, lack of co-ordination among the departments and deficient initiative led to non-finalisation of the modalities of running the two completed schools under BR Ambedkar Residential Schools project which ultimately deprived the targeted students from its intended benefits.

2.5.6 Under-utilisation of sanctioned capacity of hostels

Low occupancy in comparison to the intake capacity of hostels was noticed during scrutiny of records of five test-checked districts as mentioned below:

A. SE Department

In two out of 41 hostels in five selected districts, hostels were running with far below the sanctioned strength. In a 50-bedded Girls' hostel (BRGF, Non-LWE) at Khari Gunasindhu Balika Vidyapith in Mathurapur-II block of South 24 Parganas (handed over in September 2014) the occupancy (18 boarders) was below the intake capacity (36 *per cent*). Reason for low occupancy was attributed to operationalisation of the hostel in recent year (November 2019).

Similarly, in case of 50-bedded Girls' hostel (BRGF, Non-LWE) with Srma Balika Vidyalaya High School (36 boarders) in Garhbeta block of Paschim Medinipur (handed over in June 2014) the occupancy was 72 *per cent*. Reason for low occupancy of the hostel was attributed to un-willingness of the students and guardians as the hostel was adjacent to jungle, non-availability of hostel staff (cook, night guard, *etc.*).

In both the above cases, the School authorities stated that the hostels could not be operationalised for almost five years since handing over due to non-engagement of hostel staff; thereafter, the hostels could be utilised from April 2019 and November 2019 by engaging Self Help Group with only a partial capacity of students.

B. BCW Department

Scrutiny of records of seven out of 30 hostels in five selected districts revealed that the rate of occupancy of the hostels were far below the sanctioned strength. The rate of occupancy of hostels ranged between seven *per cent* in BJRCY girls' hostel, Kakdwip and 64 *per cent* in CH, Diamond Harbour in South 24 Parganas district. In respect of Narajole CH for SC boys, Daspur block, Paschim Medinipur, percentage of occupancy of hostellers showed a decreasing trend from 80 *per cent* in 2015-16 to 42 *per cent* in 2018-19. No records relating to initiatives to improve the occupancy rate of the hostellers was found to have been maintained by the hostel authorities.

C. TD Department

Similarly, low occupancy was noticed in seven out of 36 hostels in five selected districts. As against the sanctioned capacity, the occupancy rate¹¹⁵ was between 13 *per cent* and 83 *per cent* in those hostels.

¹¹⁵ PRMAS Boys' Hostel: Bagmundi, Purulia - 27 to 37 *per cent*; PRMAS Girls' Hostel: Bagmundi, Purulia - 44 to 80 *per cent*; EMRS Girls' Hostel: Purulia - 67 to 83 *per cent*; PRMAS Boys' Hostel: Nayabsat, Paschim Medinipur - 63 to 73 *per cent*; PRMAS Girls' Hostel: Nayabsat, Paschim Medinipur - 63 to 83 *per cent*; Pakuahat Central Hostel: Malda - 69 to 75 *per cent* and Badnagra High School attached Hostel, Malda- 13 to 32 *per cent*.

2.5.7 Over crowding of boarders

In test-checked PRMAS Girls' hostel in Raipur Block, Bankura (under TD Department) district, it was observed that as against the sanctioned capacity of 320 students, the occupancy ranged between 421 and 477 during the period covered under audit. As such, 31 to 49 *per cent* boarders in excess of sanctioned capacity were residing in the hostel. As a result, quality accommodation could not be extended to the hostellers.

2.5.8 Hostels buildings being utilised for other purpose

(A) Construction of Bagdiha High School Boys Hostel under BJRCY scheme for Post-Matric level was approved by GoI in January 2012 at an estimated cost of ₹ 1.99 crore. The hostel became functional from June 2015.

During joint physical verification of the hostel in August 2021, it was noticed that the hostel had been running mainly with pre-matric students since inception and it was revealed that the BJRCY hostel building was in the vicinity of an already existing boys' AH. After inauguration of the newly constructed BJRCY hostel, hostellers of the AH were unauthorisedly shifted to the new hostel. As a result, the AH became non-functional since January 2017.

Besides, the new BJRCY hostel meant for post matric SC boys students could not be utilised for the purpose for which it was constructed as there was no Higher Secondary School or College in nearby area. Thus, chances of accommodating post matric boarders in the said BJRCY hostel became very remote.



Pic 2.5.4: Acchuram Memorial College in Jhalda, Purulia used for office of the SDO and Sub-Divisional Land and Land Reforms Officer

(B) A 100-bedded BJRCY Hostel for SC Girls in Acchuram Memorial College, in Jhalda, Purulia was sanctioned in 2011-12. The hostel was constructed at a cost of Rupees two crore and was completed by the executing agency in September 2014. During physical inspection of the hostel in April 2021, it was observed that Office of the Sub-Divisional Officer, Jhalda and Office of the Sub-Divisional Land & Land Reforms Officer, Jhalda had been accommodated in BJRCY hostel. The Commissioner, BCW Department in a correspondence to DM, Purulia stated (August 2017) that the hostel building being used as a makeshift arrangement, should be utilized for the purpose for which it was constructed by September 2017. However, even after a lapse of four years, the hostel was still being used by SDO and SDL&LRO, Jhalda.

Reasons for utilization of hostel buildings for non-intended purposes were not stated by the PO-cum-DWO, BCW, Bankura and Purulia districts (September 2021).

2.5.9 Quality, safety & security of accommodation in the hostels

As per the guidelines, the Department and the district authorities were to maintain hostel-wise comprehensive database for boarders. Periodical monitoring and inspection of the hostels were to be carried out by the State level

as well as district level officers. Hostel Management Committees were to be formed to ensure safe, secure and appropriate environment for development of children in the hostel. There should be mechanism to address the issues of complaints and grievances and verification protocol in recruitment of staff of hostels. Issues of awareness generation in respect of child safety were also needed to be addressed.

Audit team visited 107 hostels¹¹⁶ in five districts and the above criteria were assessed. A beneficiary survey of 256 boarders was also conducted over telephone or by reaching out to students who resided near the hostel during visit. The quality of accommodation was also verified against certain criteria stipulated in NCPCR guidelines. Several deficiencies surfaced during the process, as discussed in the succeeding paragraphs.

2.5.9.1 Quality accommodation to the hostellers

(i) Shortage of manpower: In terms of Regulation 13 (1) of NCPCR Guidelines, the hostel should maintain adequate number of staff to manage the hostel. It was also stipulated in the Regulation 13 (2) that hostel should engage a Superintendent to supervise the activities of the hostellers. Regulation 13 (5) also stipulated that there must be Superintendent, warden, cook and security guard in the hostel. During visit to hostels in five test-checked districts, Audit observed the non-availability of staff in hostels which is shown in **Table 2.5.3**.

Table 2.5.3: Shortage of staff

Sl. No.	Name of the Department	No of Hostels visited	Shortage of staff				
			Superintendent	Warden	Cook	House Keeper	Security Guard
1	SE	41	20	25	12	20	20
2	BCW	30	6	25	1	15	14
3	TD	36	7	26	6	20	23
Total		107	33 (31%)	76 (71%)	19 (18%)	55 (51%)	57 (53%)

Source: Data collected from hostel authorities in five test-checked districts

As indicated above, hostels were operated without the requisite number of staff under various categories to ensure efficient management. More than half of the test-checked hostels were found to be functioning without Warden, House Keeping staff and Security Guard.

(ii) Sanitation and Hygiene Facilities: In terms of Regulation 17 (3) of NCPCR Guidelines, every hostel should have safe drinking water, protection from mosquitoes by providing mosquito nets or repellents and annual pest control facility. Further, as per Regulation 17 (3) (vii) and (viii) of NCPCR Guidelines, there should be one toilet for seven children and one bathroom for ten children in each hostel.

It was observed in audit that out of the test-checked hostels,

- Fifty-one hostels (48 per cent) did not have safe drinking water,
- Mosquito nets were not provided in 21 hostels (20 per cent),
- No pest control facility was available in 91 hostels (85 per cent).

¹¹⁶ SE: 31, BCW: 20, TD: 27 and SAH: 29

Further, during physical verification of test-checked hostels, insufficient number of bathrooms and toilets were noticed in 37 per cent and 56 per cent hostels respectively as detailed in the table below.

Table 2.5.4: Availability of bathrooms and toilets in hostel

Department	Total no of hostels visited	No. of hostels with insufficient		Range of sharing by no. of hostellers		No. of hostels	
		Bathrooms	Toilets	Bathroom	Toilet	Bathroom not available	Toilet not available
BCW	30	9	13	18 to 52	09 to 73	4	2
TD	36	19	27	12 to 92	08 to 76	8	4
SED	41	12	20	11 to 51	08 to 51	3	1
Total	107	40 (37 per cent)	60 (56 per cent)	11 to 92	08 to 76	15	7

Source: Data collected from hostel authorities in five test-checked districts

In TD Department, instances of each bathroom and toilet being shared was very high. In Nimpith Ramkrishna Ashram type High School Hostel in South 24 Parganas, 92 boarders shared one bathroom; while 76 boarders used only one toilet in PRMAS Girls Ashram Type Hostel, Chatri in Bankura. It was further observed that 15 hostels did not have any bathroom and seven hostels did not have any toilet facilities in five test-checked districts.

(iii) Medical Facilities: In terms of the provision of regulatory guidelines of NCPCR, first aid and sick room were to be made available in the hostel. Hostels should maintain medical record of each boarder on the basis of monthly medical check-up and ensure that the medical record includes any sickness and treatment and other physical and mental problems. Regulation of NCPCR Guidelines stated that all hostels should have first aid kit and sick room.

Audit noticed that 75 hostels (70 per cent) did not have any first aid kit and sick room facility, 56 hostels (52 per cent) did not have any medical check-up facility at regular intervals. In the hostels where medical check-up facilities were available, no records regarding monthly medical check-up facilities were found.

(iv) Safety and security: In terms of the provision of regulatory guidelines of NCPCR, there should be boundary wall in each hostel ensuring safety and security of resident students. In regulatory guidelines of NCPCR, it was stipulated that there should be CCTV surveillance and fire safety measures in each hostel.

Inspection of 107 test-checked hostels revealed

- There were no boundary walls in 23 hostels (21 per cent);
- 96 hostels (90 per cent) lacked CCTV surveillance; and
- 86 hostels (80 per cent) did not have any fire-safety measures. In hostels, wherever fire extinguishers were provided, were not refilled after installation.

Therefore, absence of boundary wall, CCTV surveillance, and fire safety measures in hostels of five test-checked districts compromised the safety and security of the hostellers.

(v) Recreational Facilities: Regulation 12 (1) of NCPCR Guidelines stated that all hostels should have recreational facilities which included indoor and outdoor games, television and library facilities.

Audit observed that out of 107 test-checked hostels, 42 hostels (39 per cent) did not have outdoor games facilities, 92 hostels (86 per cent) did not have any television, 95 hostels (89 per cent) did not have any library room, 72 (67 per cent) hostels had no computer facility and 101 (94 per cent) hostels had no internet facility for the hostellers.

Apart from these, some other deficiencies, viz., absence of geyser or hot water facility in winter, facilities of modern amenities such as refrigerator or washing machine, Common Room or indoor games facilities, power back-up facilities etc. were also emerged during the survey (*Appendix 2.5.4*).

Thus, functioning of the students' hostels was adversely affected by acute shortage of crucial staff which compromised the desired supervision on the activities of the students. Deficient amenities like safe drinking water, mosquito nets, adequate number of toilets, etc., calls for immediate attention of the Departments as unhygienic accommodation would affect the core objective of unhindered education of the hostellers. Moreover, Audit observed absence of the requirements of healthy physical and mental upbringing of a child such as safe and secure environment, outdoor and indoor recreational facilities.

Recommendation:

- *The Departments need to provide the basic necessities in the hostels so that more students from the socially and educationally backward strata get encouraged to avail the hostels and continue their education.*

2.5.10 Financial management

Allotment and expenditure for the period from 2015-16 to 2019-20 on construction and maintenance of hostels under the BCW and TD Departments are tabled below:

Table 2.5.5: Allotment and Expenditure data (*₹ in Lakh*)

Year	BCW Department		TD Department	
	Allotment	Expenditure	Allotment	Expenditure
2015-16	1,696.84	1,372.79	1,577.32	1,096.86
2016-17	1,658.98	1,543.70	1,678.63	411.69
2017-18	888.46	891.03	2,406.36	379.87
2018-19	525.89	429.00	981.31	NA
2019-20	842.15	508.07	1,559.03	758.89
TOTAL	5,612.32	4,744.59	8,202.65	2,647.31

Source: Departmental data

Apart from the expenditure mentioned above, ₹ 334.92 crore was expended by BCW Department on maintenance of hostels during the audit period. Expenditure incurred on maintenance of hostellers under TD Department could not be ascertained in absence of head-wise segregation of expenditure.

The SE Department did not provide year-wise fund position with respect to construction, operation and maintenance of different hostels as well as maintenance charges of hostellers under their purview. PBSSM, however, provided financial data for two hostel schemes, viz., KGBV (Elementary) Girls' Hostel and RMSA-KGBV (Secondary) Girls' Hostel. Total expenditure for the two hostel schemes were ₹ 157.63 crore against funds amounting to ₹ 202.80 crore released during the period from 2015-16 to 2019-20.

Scrutiny in audit revealed instances of parking of fund, lapsed fund, *etc.*, during the visit of district offices as detailed below:

2.5.10.1 Surrender of Central Fund to the State Exchequer

For the purpose of providing special coaching classes, medical facilities for the boarders of AH and PRMAS hostels, upkeep of the SAHs, *etc.* TD Department released (Central fund) ₹ 18.57 lakh during the period 2015-16 to 2018-19 in favour of PO-cum-DWO, BCW, Bankura district. It was observed that during the period only ₹ 7.38 lakh could be incurred for the purpose and the unutilised fund amounting to ₹ 11.19 lakh were surrendered and deposited in Bankura Treasury. As it was central fund, the same was supposed to be surrendered through bank account of PO-cum-DWO, instead it was deposited under the State head. In reply, PO-cum-DWO stated that this happened due to ignorance and will not be repeated in future.

The reply was not acceptable as it represented a clear case of financial indiscipline and calls for immediate attention of the Government.

2.5.10.2 Parking of funds in PL/ Local Fund/ Bank Account

Instances of parking of fund were noticed under all three departments as detailed below:

A. SE Department: Funds of ₹ 102.95 lakh¹¹⁷ meant for maintenance cost of hostellers, remuneration of hostel staff, *etc.*, were parked irregularly since 2018-19 either in PL Account of the DM or in LF account of ZP violating the orders of the Finance Department.

B. BCW and TD Departments: Central Fund in respect of hostel schemes are received and transferred to WBDFC by both the departments for keeping in their deposit account and onward transfer to the bank account of P.O-cum-DWO in the district for implementation of the schemes.

Scrutiny revealed that in three districts, the central scheme funds after being transferred (During 2015-16 to 2019-20) from the WBDFC were parked in the bank account of the respective PO-cum-DWO of Bankura (₹ 2.49 crore), Purulia (₹ 5.14 lakh) and Malda (₹ 32.89 lakh) districts without the same being utilized for the purpose for which it was sanctioned. Underutilisation of funds meant for setting up of proper infrastructure as well as for conducting coaching classes and library facilities deprived the SC/ ST students of the districts of these facilities.

2.5.10.3 Non-utilisation/ under-utilisation of one-time grant

- BCW Department accorded (August 2019) sanction of ₹ 7.50 lakh as one-time non-recurring grant for purchase of furniture, utensils, *etc.*, for the inmates of newly constructed CH for SC girls attached to Radhanagar Madhyamik Siksha Kendra (South 24 Parganas) under BJRCY Scheme. The PO-cum-DWO, South 24 Parganas issued (January 2020) supply order of the furniture and utensils to the WBSIDC. Scrutiny of records showed that the materials could not be procured before March 2020 and the grant was lapsed. The hostel could not be made functional as of August 2021.

¹¹⁷ South 24 Parganas- ₹56.86 lakh, Bankura- ₹23.09 lakh, Malda- ₹13 lakh and Purulia- ₹10 lakh

- BCW Department sanctioned (September 2015) ₹ 15 lakh for procurement of furniture and utensils for the newly constructed three 100-bedded hostels¹¹⁸ each under BJRCY scheme in South 24 Parganas district. It was observed that PO-cum-DWO, South 24 Parganas purchased (November 2015) furniture for 135 students against the sanctioned strength of 300 at a cost of ₹ 14.85 lakh but no utensil could be procured for the said hostels in absence of sufficient balance fund. PO-cum-DWO, South 24 Parganas did not approach the Department for additional allotment for procurement of furniture as well as utensils as per the sanctioned capacity of boarders of the hostels. This has resulted in operation of the hostels with reduced capacity of boarders.

Thus, poor fund management under different schemes pertaining to student hostels led to funds remaining parked with various authorities, surrender of central fund which resulted in the fund not being utilised optimally for the purpose for which it was sanctioned.

Recommendation:

- ***Efforts to be made by the Department for optimal utilisation of funds by avoiding unnecessary retention or irregular parking, lapse of funds.***

2.5.11 Monitoring and Internal control mechanism

2.5.11.1 Absence of accurate database

(i) The SE Department did not maintain any hostel-wise comprehensive database for boarders during the period covered under audit. It was noticed that just a list of students' hostel running under the SE Department was maintained in Excel Sheet by the Directorate and PBSSM without any other details. No database was also maintained at the district level offices. As such, the Department has no control over extension of facilities to the hostels in terms of number of support staff engaged, absence of security measures, medical facilities, etc.

(ii) In respect of the hostels operated under BCW and TD Departments it was noticed that a software-namely, Hostel Monitoring System (HMS) was being maintained by both BCW and TD Departments to monitor the number of hostels and boarders under the different schemes of hostels under the two departments. The same was, however, not updated as would be evident from the difference of actual number of hostels noticed by Audit during visit in the five selected districts as against the data reflected by the HMS. Such difference ranged between one and ninety three. Thus, HMS failed to serve its purpose.

2.5.11.2 Lack of co-ordination on maintenance of School Attached Hostels

As per Hostel Monitoring System (HMS) maintained by BCW and TD Departments, there were 1,396 School Attached Hostels (SAH). It was observed that Hostel grants for SC/ ST boarders of these SAHs were being funded by both BCW and TD Departments.

¹¹⁸ Hostels attached to Khandalia High School, Diamond Harbour-II, Mahendragunj High School, Sagar and Ramgopalpur Harendranagar Ramchandra Vidyatan, Kakdwip

However, lack of co-ordination existed between BCW and SE Departments towards the control of these hostels. As per records of the BCW Department, these hostels are under the administrative control of the SE Department, whereas as per the reply of SE Department, BCW Department was the nodal department for monitoring and record keeping of all the activities related to these hostels. Hence, in absence of clear demarcation on the administrative control of these SAHs, none of the two departments furnished the actual number of functioning SAHs in the State though called for.

2.5.11.3 Inadequate Monitoring or Review

A. SE Department: The SE Department (including PBSSM) did not provide documents relating to order/ norms/ regulation for monitoring and inspection to be done by the different officers and officials from the State level to the district/ lower level of the hostels. Therefore, the extent/ adequacy of inspection and monitoring conducted by the State and district authorities could not be assessed in audit.

It was observed in audit that SPO, PBSSM conducted monitoring/ review meeting of construction work of hostels once in a year. SPD, PBSSM stated (December 2020) that the hostels were monitored from the District Project Office and BDO level, but no further records in support could be produced to Audit.

B. BCW and TD Departments: It was decided in the State Level Monitoring meeting of the BCW and TD Departments in March 2017 that hostels should be inspected at least once in a month. Scrutiny of records of both BCW and TD Departments revealed that the authority either did not visit any hostel or did not visit all the years during the period covered in audit.

(i) BCW Department: Records revealed that no inspection was conducted in five¹¹⁹ out of 30 visited hostels in five test-checked districts. Though the hostel authorities of the other visited districts informed that inspection was done once or twice during the entire period of audit, none of the visited hostels except Gazirmahal School Attached Hostel, South 24 Parganas and Shyamsukhi Balika Shiksha Niketan SAH, Malda could provide records of inspection.

(ii) TD Department: Checking of records of test-checked hostels showed that no inspection was done in six (Ramkrishna Ashram Hostel, South 24 Parganas and Amsole AH, Badnagra AH, Badnagra SAH, Pakuahat ANM AH and Pakuahat CH in Malda district) hostels.

In Bankura district, only one inspection in each of two hostels in PRMAS Raipur Boys and PRMAS Raipur Girls was done and in Malda district, two inspections were done in Ekhlakhi Mission High School, SAH in the test-checked period of five years.

Thus, above observations reflected very poor or non-existent monitoring mechanism in all the three departments.

¹¹⁹ Kakdwip GSAT Hostel, South 24 Parganas; Khasbar Ashram Hostel, Paschim Medinipur; Ramgopalpur HRV BJRCY Girls' Hostel, South 24 Parganas; Diamond Harbour Central Hostel and Bamanagar Subala SAH, South 24 Parganas.

2.5.11.4 Non-Formation of Hostel Management Committee

As per the guidelines, all the hostels are required to form a Hostel Management Committee (HMC)¹²⁰. The main functions of the HMC was to ensure safe, secure and developmentally appropriate environment for children in the hostel which included their right of participation.

A. BCW Department: It was observed that no HMC was formed in 14 (South 24 Parganas- four, Purulia- four, bankura- three, Paschim Medinipur- one and Malda- two) out of 30 test-checked hostels.

B. SE Department: Records of test-checked hostels showed that there were no separate HMC for monitoring of the different types of hostels. However, the school management committees looked after the functioning of hostels in test-checked districts.

C. TD Department: All the test-checked hostels except in Malda district had formed HMC.

D. Addressing of the issues of complaints and grievances: There were no complaint registers for lodging complaints by the hostellers in any of the visited hostels under BCW or SE or TD Department (excepting in one hostel in Malda).

2.5.11.5 Absence of awareness mechanism

There was no system of displaying posters on Child Safety, e-Box¹²¹ details regarding POCSO in any of the visited hostels barring two (One in Paschim Medinipur and other in South 24 Parganas) under BCW and SE Departments. In case of TD Department, display of posters was observed in four out of 36 test-checked hostels. Moreover, Child helpline number (1098) was also not found displayed in any location of those hostels.

Summary of conclusions:

An assessment of the level of compliance to relevant scheme guidelines in functioning and management of students' hostels in five test-checked districts threw lights on various areas of deficiencies.

Thus, there were deficiencies in the process of assessment of demand for students' hostels among the target groups by all three departments. The same was compounded by issues like non-deployment of staff to operationalize newly created hostels, admission of students nearer to their residences, poor condition of many old hostel buildings and even instances of non-payment of hostel charge by the students who are paid maintenance cost through DBT. Instances of hostels being constructed in places where there was lesser or no demand for such hostels, were also noticed. On the other hand, places where the hostels could have been utilized remained uncovered. Even the functional hostels were found to be running with low occupancy *as discussed earlier in the report (vide paragraph 2.5.6)*.

¹²⁰ HMC should consist of Superintendent, Care-taker/ Matron of the hostel, three persons among the hostellers on quarterly rotational basis and BCW Inspector.

¹²¹ e-box is an online reporting system for lodging a complaint of child sexual abuse under Protection of Children from Sexual Offences (POCSO) Act, 2012 with the NCPCR

Lack of planning and coordinated action among the various stakeholders for implementation of the projects resulted in many hostels remaining incomplete or completed with reduced capacity. Inability of the district authorities to provide safe or secured accommodation or engage staff for running of many completed hostels led to those hostels remaining non-functional or functional with low occupancy rate. Lack of initiative and coordination among two departments on operation of two completed Residential Schools led to the same being not taken over from the construction agency. Available records showed that 70 hostels (involving total available actual cost/ sanctioned cost of ₹ 166.16 crore) under three Departments remained non-starter for years together. Such situation was attributable to factors mostly of administrative in nature (*e.g.*, non-deployment of staff, absence of electricity connections, absence of amenities, security issues, *etc.*) indicating lack of active monitoring of the district level functionaries, while instances of planning deficiencies (*e.g.*, construction of post matric hostels with no colleges nearby) were also noticed.

Moreover, in case of five more hostels (one involving sanctioned cost of ₹ 3.00 crore, while cost is not available for other two pairs), no staff were posted even after sanction of posts. Non-functioning of those hostels defeated the basic objective of providing a safe and secure educational environment to the children of the targeted group.

Even the functioning of the running hostels was adversely affected by acute shortage of crucial staff which compromised the desired supervision on the activities of the students. Deficient amenities like safe drinking water, mosquito nets, adequate number of toilets, *etc.*, call for immediate attention of the Departments as unhygienic accommodation would affect the core objective of unhindered education of the hostellers. Moreover, Audit observed absence of the requirements of healthy physical and mental upbringing of a child such as safe and secure environment, outdoor and indoor recreational facilities.

There were also instances of poor fund management under different schemes pertaining to student hostels leading to funds remaining parked with various authorities, surrender of central fund.

The matter has been referred to the Government in September 2021; reply was awaited (October 2021).