



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
General and Social Sector
for the year ended March 2015**



**Government of West Bengal
Report No. 3 of 2016**

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Preface

This Report on General and Social Sector for the year ended March 2015 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

This Report contains significant results of the Performance Audit and Compliance Audit of functionaries and autonomous bodies of the Government of West Bengal under the Departments belonging to the General and Social Sector namely Backward Classes Welfare, Correctional Administration, Disaster Management, Finance, Food & Supplies, Health & Family Welfare, Higher Education, Information & Cultural Affairs, Judicial, Labour, Panchayat & Rural Development, Public Health Engineering, School Education, Sports and Urban Development Departments. However, no observations on Civil Defence, Fire & Emergency Services, Home, Housing, Law, Mass Education Extension, Minority Affairs & Madrasah Education, Municipal Affairs, Parliamentary Affairs, Personnel & Administrative Reforms, Planning, Refugee Relief & Rehabilitation, Self Help Group & Self Employment, Statistics & Programme Implementation, Technical Education & Training, Tribal Development, Women & Child Development and Social Welfare, Youth Services Departments, etc. though they belong to the General and Social Sector, have been included in this Report.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2014-15 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2014-15 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Chapter 1

Overview of the General and Social Sector

Chapter 1: Overview of the General and Social Sector

1.1 About this Report

This Report covers matters arising out of audit of State Government Departments and Autonomous Bodies under the General and Social Sector. The primary purpose of this Report is to bring to the notice of the Legislature important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

The Report has been organised in three chapters as under:

- Chapter 1, in addition to explaining the authority, audit jurisdiction, planning and extent of audit, provides a brief analysis of the expenditure of the Departments under the General and Social Sector for the last five years, response of Government to draft paras/ Performance Audits and follow up action on Audit Reports.
- Chapter 2 of this Report contains observations of Performance Audit on Social/ General Sector activities. This year, Performance Audits on Working of Correctional Homes, Medical Education in West Bengal, Implementation of Pradhan Mantri Gram Sadak Yojana (PMGSY) and Working of West Bengal State Warehousing Corporation, all covering a period from 2010-11 to 2014-15, have been included in the Report.
- Chapter 3 contains significant observations arising out of Compliance Audit of various Departments and their functionaries. Apart from individual Paragraphs, this chapter includes reports on certain themes like Creation and utilisation of assets under Swarnajayanti Gram Swarajgar Yojana (SGSY), Deficiencies in tender/ contract management under Public Health Engineering (PHE) Department and Promotion of sports and creation/ utilisation of sports infrastructure in West Bengal. Besides, a report on an Information Technology (IT) based audit on Computerisation of Salary Accounts (COSA) has also been included in this Chapter.

1.2 Profile of the General and Social Sector and audit jurisdiction

There are 61 Departments in the State, headed by Additional Chief Secretaries/ Principal Secretaries/ Secretaries, who are assisted by Directors/ Commissioners and subordinate officers. Office of the Principal Accountant General (General & Social Sector Audit), West Bengal conducts audit of 2259 units of various levels in 34 Departments under General and Social Sectors. Besides, this office audits 125 bodies/ authorities under these two sectors either substantially financed from the Consolidated Fund of the State or audit of which have been entrusted by the Government under various sections of the C&AG's DPC (Duties, Powers and Conditions of Service) Act, 1971. List of the Departments, autonomous bodies and companies under the audit

jurisdiction of the office of the Pr. AG (G&SS Audit), West Bengal is shown in *Appendix 1.1*.

Trend of expenditures in major Departments under the audit jurisdiction of Pr. AG (G&SS Audit), West Bengal during 2010-15 is shown in **Table 1.1**.

Table 1.1: Trend of expenditures of the Departments under the audit jurisdiction of Pr AG (G&SS Audit), WB with annual expenditure exceeding ₹ 100 crore

(₹ in crore)

Name of the Department	2010-11	2011-12	2012-13	2013-14	2014-15
Backward Classes Welfare	581.93	798.86	917.58	914.16	645.44
Correctional Administration	157.21	155.06	165.92	186.42	206.38
Planning	414.39	368.89	284.24	271.87	294.00
Disaster Management	457.96	1367.55	478.17	493.58	530.63
Finance	49233.02	55517.95	55038.79	66944.10	67013.18
Fire & Emergency Services	178.78	180.41	194.33	225.29	199.19
Food & Supplies	1738.14	2327.77	3004.44	2707.30	1288.35
Health & Family Welfare	3340.46	3831.58	3901.64	4723.99	6252.44
Higher Education	1814.37	2014.74	2016.97	2444.05	2488.52
Home	3446.60	3637.03	3815.12	4398.54	4961.14
Housing	195.97	196.06	468.92	645.37	735.77
Information & Cultural Affairs	101.65	92.44	133.91	152.72	230.19
Judicial	386.43	412.39	454.32	466.78	517.09
Labour	415.35	369.85	383.48	505.42	706.38
Mass Education Extension & Library Services	172.90	126.77	202.36	198.82	224.60
Minority Affairs & Madrasah Education	804.75	808.56	1356.33	1746.10	1973.57
Municipal Affairs	2649.81	2600.56	3046.66	3265.59	4051.33
Panchayat & Rural Development	3052.83	3750.38	5091.40	6605.50	13897.12
Public Health Engineering	480.41	630.76	1009.33	1354.22	1429.32
School Education	11608.73	12881.41	13849.86	14500.99	16592.53
Self-Help Group & Self-Employment	131.37	135.48	164.80	198.71	237.91
Technical Education & Training	293.73	322.83	366.21	468.12	641.51
Urban Development	1113.25	1399.03	1526.70	1823.64	1520.33
Others ¹	533.40	560.47	691.41	795.98	860.36
Total	83303.44	94486.83	98562.89	116037.26	127497.28

Source: Voucher Level Computerisation (VLC) database maintained by the Office of the Pr. AG (A&E), West Bengal

1.3 Authority for audit

Authority for audit by the C&AG is derived from articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 (DPC Act). C&AG conducts audit of expenditure of State Government Departments under Section 13² of the C&AG's DPC Act. C&AG is the sole auditor in respect of the Autonomous Bodies, which are audited under sections 19 (2), 19 (3)³ and

¹ Others include Civil Defence, Law, Parliamentary Affairs, Governor's Secretariat, Council of Ministers, Personnel & Administrative Reforms, Legislative Assembly Secretariat, Refugee Relief & Rehabilitation and Sports & Youth Services

² Audit of (i) all expenditure from the Consolidated Fund of State (ii) all transactions relating to Contingency Funds and Public accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets & other subsidiary accounts.

³ Audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations or as per request of the Governor of the State in the public interest.

20 (1)⁴ of the DPC Act. In addition, C&AG also conducts audit of other autonomous bodies which are substantially financed by the Government under Section 14⁵ of DPC Act. Principles and methodologies for various audits are prescribed in the Regulation of Audit & Accounts, 2007, Auditing Standards and Performance Audit guidelines issued by the Indian Audit & Accounts Department.

1.4 Planning and conduct of Audit

Compliance Audit is conducted as per the annual audit plan. Units for audit are selected on the basis of risk assessment viz. basis of topicality, financial significance, social relevance, internal control system of the units, occurrence of defalcation/ misappropriation/ embezzlement as well as findings of previous Audit Reports. Apart from the above parameters, all departmental, important directorates and district level units are also audited annually so that funds flow to their subordinate formations comes to the notice of Audit.

Inspection Reports are issued to the heads of units after completion of audit. Based on replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed further as draft paragraphs for inclusion in the Audit Report.

In case of Performance Audit, objectives and criteria are framed and discussed in Entry Conferences with the concerned organisation. After conducting audit, the draft report is issued to the concerned Department. Observations arising out of audit efforts are also discussed with the Departmental heads in Exit Conferences.

Formal replies furnished by the Department as well as views expressed by the Heads of Departments in Exit Conferences are carefully considered while finalising the material for inclusion in the Audit Report. Audit Reports are laid before the State Legislature under Article 151 of the Constitution of India.

1.5 Response of the Departments to draft audit paragraphs

Regulation of Audit & Accounts, 2007 stipulates that responses to draft audit paragraphs proposed for inclusion in the Report of the Comptroller & Auditor General of India should be sent within six weeks⁶.

Draft paragraphs are forwarded to the Secretaries of the concerned Departments drawing attention to the audit findings and requesting them to send their response within prescribed time frame. It is also brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller & Auditor General of India, which are placed before the Legislature, it would be desirable to include their comments in the matter.

⁴ Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the Government.

⁵ Several non-Commercial Autonomous/ Semi-Autonomous Bodies, established to implement Schemes for employment generation, poverty alleviation, spread of literacy, health for all and prevention of diseases, environment, etc. and substantially financed by the Government, are audited under Section 14.

⁶ State Government's Finance (Budget) Department, in its order dated June 1982, however, directed all the Departments to submit their responses to proposed draft paragraphs within one month.

Draft Paragraphs proposed for inclusion in this Report were forwarded to the Secretaries concerned between May 2015 and December 2015 through letters addressed to them personally. The Departments/ Directorates did not send replies to nine out of 17⁷ Paragraphs featured in Chapter 3.

The responses of concerned Departments/ Directorates as well as replies to initial audit memos, wherever received, have been suitably incorporated in the Report.

1.6 Follow up on Audit Reports

After tabling of the Reports of the C&AG of India in the State Legislature, the State Government Departments are required to submit *suo motu* replies to the audit observations within one month. Review of outstanding replies on paragraphs included in the C&AG's Reports on the Government of West Bengal up to 2012-2013 revealed that replies on 257 paragraphs pertaining to the period 1981-82 to 2012-13 involving 44 Departments (excluding synoptic paragraphs involving a number of Departments) remained outstanding as of December 2015 (**Appendix 1.2**). Out of 257 paragraphs, 10 paragraphs pertaining to 2011-12 and 2012-13 were selected for discussion by Public Accounts Committee (PAC), while remaining 247 paragraphs pertaining to the period 1981-82 to 2012-13 have not been selected.

As stipulated in the Rules of Procedure of the PAC, the administrative Departments were required to take suitable action on the recommendations made in the Reports of PAC presented to the State Legislature and submit comments on action taken or proposed to be taken on those recommendations within six months.

Action Taken Notes on 38⁸ numbers of paras contained in 33⁹ number of Reports of the PAC, presented between 1991-92 and 2015-16 to the Legislature had not been submitted by 19 Departments¹⁰ as of December 2015. These reports of the PAC had suggested recovery, disciplinary action, etc. A few significant cases are elaborated in **Appendix 1.3**.

Thus, action taken by administrative Departments on the recommendations of the PAC was found to be inadequate.

⁷ Excluding paragraphs of general nature each involving a number of Departments

⁸ 48th Report of PAC 2005-06 contained observation on three paras (para 4.3.3, 4.4.7 and 4.4.8 of Audit Report (2003-04) whereas 1st and 4th Report of PAC 2006-07 and 12th Report of PAC 2007-08 contained observations on two paras respectively.

⁹ 1st PAC Report 1991-92, 14th PAC Report 1993-94, 23rd PAC Report 1998-99, 36th PAC Report 1999-2000, 37th PAC Report 1999-2000, 3rd PAC Report 2001-02, 4th PAC Report 2001-02, 14th PAC Report 2002-03, 18th PAC Report 2003-04, 29th PAC Report 2004-05, 48th PAC Report 2005-06, 1st PAC Report 2006-07, 4th PAC Report 2006-07, 9th PAC Report 2006-07, 10th PAC Report 2007-08, 12th PAC Report 2007-08, 15th PAC Report 2007-2008, 16th PAC Report 2007-08, 19th PAC Report 2008-09, 21st PAC Report 2008-09, 27th PAC Report 2008-09, 32nd PAC Report 2010-11, 33rd PAC Report 2010-11, 34th PAC Report 2010-11, 36th PAC Report 2010-11, 38th PAC Report 2010-11, 29th PAC Report 2009-10, 3rd PAC Report 2012-13, 4th PAC Report 2012-13, 5th PAC Report 2012-13, 6th PAC Report 2012-13, 8th PAC Report 2013-14 and 9th PAC Report 2013-14.

¹⁰ Agriculture, Finance, Finance (Taxation), Fisheries, Home (Constitution/ Police/ Election), Housing, Higher Education, Irrigation and Waterways, Municipal Affairs, Panchayat and Rural Development, Public Health Engineering, Public Works, Public Works (Roads), School Education, Social Welfare, Transport, Urban Development, Health & Family Welfare and Co-operation Departments.

Chapter 2

Performance Audits

Chapter 2: Performance Audits

CORRECTIONAL ADMINISTRATION DEPARTMENT

2.1 Working of Correctional Homes in West Bengal

Executive Summary

Correctional homes are assigned functions like providing correctional treatment to the prisoners and rehabilitating them in the society. Correctional homes are also responsible for providing the inmates with food, clothing, basic amenities, medical treatment, vocational training, etc. Correctional homes are to take measures for the security of the prisoners. There are 58 correctional homes (CHs) of various categories in West Bengal with total capacity of 20916 inmates.

The Performance Audit on working of correctional homes covering the period from 2010-15 was conducted during November 2014 to June 2015, which flagged various areas that needed improvement.

- Many correctional homes had inmates in excess of sanctioned capacity, especially owing to higher percentage of under trial prisoners and thereby putting acute strain on the correctional home amenities. Area, numbers of kitchens, latrines and bathrooms were subnormal affecting the quality of life of the inmates. The situation was aggravated by tardy execution of civil works which were assigned mostly to the Public Works Department.
- The medical care of the inmates suffered owing to lack of hospitals as wells as inadequate facilities like shortage of beds, manpower and equipment requiring referral of inmates to civil hospitals. Quality testing of supplied water also needed more emphasis.
- The safety and security of the prisoners was an area of concern as scanners, CCTVs, metal detectors, mobile phone jammers were either not installed or were non-functional. There was need to bring in stricter controls over entry of prohibited goods in correctional homes. Further, existence of damaged watch towers, buildings in close proximity to correctional homes, etc. compromised the safety and security of correctional homes.
- Vocational training, the key initiative for rehabilitation of inmates, needs more attention as only a few convicts could be trained in various trades and engaged in prison industries.
- There were significant shortages in various posts, as a result of which many test-checked correctional homes had higher number of inmates per staff in comparison to national average indicating inadequate care of the inmates.

2.1.1 Introduction

Correctional homes in West Bengal are governed by the West Bengal Correctional Services Act, 1992¹ (Act) and the West Bengal Jail Code (Code). As per the Act, apart from keeping custody of the prisoners committed to it by any court or other competent authority, the major functions of a correctional home are:

¹ This came into force with effect from 14 April 2000

- to give correctional treatment to the prisoners in custody so as to efface from their mind the evil influence of anti-social ways of life and rehabilitate them in the society as good and useful citizens;
- to provide the prisoners with food, clothing, accommodation and other necessities of life and adequate medical treatment and care in case of sickness;
- to adopt measures to put the prisoners to vocation-oriented labour, so that after release they may find themselves equipped with bread-earning vocations;
- to take measures for its own security and the security of the prisoners with due safeguard to ensure that it does not become a place of horror instead of being an institution for correction and
- to adopt measures to ensure effective after-care service of the released prisoners.

There are 58 correctional homes (CHs) of six² categories in West Bengal with total capacity to accommodate 20916 inmates (Male: 19393 and Female: 1523). As of March 2015, these CHs had 21228 inmates which included 14303 (67 *per cent*) under trial prisoners (UTPs) and 252 children. During 2010-15, the Department spent ₹ 870.99 crore (Plan: ₹ 74.02 crore and Non-plan: ₹ 796.97 crore) for management of correctional homes in the State (*Appendix 2.1.1*).

2.1.2 Organisational Structure

Correctional Administration Department (CAD) is headed by a Principal Secretary, assisted by a regular Secretariat set-up. The Additional Director General & Inspector General of Correctional Services (ADG&IG), who is the head of Directorate of Correctional Services, is responsible for overall control and supervision of correctional homes. ADG&IG is assisted by three Additional Inspectors General of Correctional Services, six Deputy Inspectors General of Correctional Services and other officials. Each correctional home is headed by one Superintendent, who is assisted by Deputy Superintendents, Chief Controllers, Controllers, Assistant Controllers, Chief Head Warders/ Head Warders and Warders. There is a hospital in each Central Correctional Home (CCH) and District Correctional Home (DCH) under the overall supervision of a Senior Medical Officer at the State level. There are two training facilities for the staff - Regional Institute of Correctional Administration (RICA), Dumdum and Warders Training Institute, Medinipur.

2.1.3 Audit objectives

The Performance Audit was conducted to assess whether

- facilities and privileges of inmates, as envisaged in the Act and Code, were being provided;
- safety and security were ensured for the inmates;

² Six Central Correctional Homes (CCHs), 12 District Correctional Homes (DCHs), three Special Correctional Homes; 33 Subsidiary Correctional Homes (SCH); two Correctional Homes for Women and two Open Air Correctional Homes.

- initiatives taken for reformation, rehabilitation and education of the inmates were effective and
- there was an adequate number of trained staff to ensure effective delivery of correctional services.

2.1.4 Audit Criteria

The criteria used for framing audit comments were

- West Bengal Correctional Services Act, 1992, West Bengal Jail Code and Rules, Orders framed by the Government under the Code and Act;
- West Bengal Treasury Rules;
- Prison Statistics India (PSI) 2010-14, brought out by National Crime Records Bureau (NCRB), Ministry of Home Affairs (MHA), Government of India and
- Guidelines issued by National Human Rights Commission (NHRC).

Besides the above, in case where the Code and Act were silent on any performance aspect, Model Prison Manual (MPM), 2003, brought out by the Bureau of Police Research & Development, Ministry of Home Affairs (MHA), GoI has been referred to.

2.1.5 Audit coverage and methodology

The Performance Audit on working of correctional homes covering the period from 2010-11 to 2014-15 was conducted during November 2014 to June 2015. Audit scrutinised the records of Correctional Administration Department, Directorate of Correctional Services along with 12³ correctional homes (*Appendix 2.1.2*) selected through stratified sampling by applying Simple Random Sampling without Replacement. The two staff training centres were also reviewed.

An Entry Conference was held in April 2015 with the Principal Secretary and the ADG&IG, wherein audit objectives, scope, methodology, criteria, etc. were explained.

A Performance Audit on Management of Correctional Homes was featured (Paragraph 3.1) in the Report of the C&AG of India (Civil) for the year ended March 2008. This Report highlighted issues of overcrowding of prisoners and consequent inadequate facilities, ineffective surveillance leading to escape of prisoners from CHs/ police custody, inadequate and ineffective provisions for reformation and rehabilitation of prisoners in custody, etc. Observations contained in that report alongwith responses given by the Department thereon have also been taken into consideration while preparing this report.

Further, an Exit Conference was held (December 2015) with the Principal Secretary of the Department wherein audit findings were discussed. The views of the Department have been suitably incorporated in the report.

³ Three CCHs, four DCHs, two Open Air CHs and three Sub CHs

Audit Findings

2.1.6 Facilities and privileges to inmates

Audit analysed the inmate population with the sanctioned strength in 10⁴ CHs, out of the selected 12, and found that in nine, the inmate population exceeded the sanctioned capacity (*Appendix 2.1.3*). The position of inmate population as of December 2014 in these CHs is indicated in **Table 2.1.1** below.

Table 2.1.1: Inmate population and overcrowding in nine selected CHs

Sl. No.	Name of CH	As on 31 December each year	Inmates Capacity			Inmates accommodated			Overcrowding (per cent)	
			Male	Female	Total	Male	Female	Total	Male	Female
1	Berhampore CCH	2014	1900	122	2022	1685	118	1803	-	-
2	Malda DCH	2014	230	42	272	532	16	548	302 (131)	-
3	Lalbagh Sub CH	2014	50	0	50	165	0	165	115 (230)	-
4	Dum Dum CCH	2014	2509	100	2609	2920	255	3175	411 (16)	155 (155)
5	Krishnanagar DCH	2014	486	12	498	642	81	723	156 (32)	69 (575)
6	Basirhat Sub CH	2014	59	0	59	240	0	240	181(307)	-
7	Jalpaiguri CCH	2014	629	45	674	1117	66	1183	488 (78)	21 (47)
8	Raiganj DCH	2014	101	12	113	266	41	307	165 (163)	29 (242)
9	Cooch Behar DCH	2014	186	33	219	210	14	224	24 (13)	-
10	Tufanganj sub CH	2014	27	10	37	24	1	25	-	-

Source: Data collected from respective Correctional Homes

Significant percentage of undertrials in CHs: One of the reasons for overcrowding was custody of substantial number of Under-trial Prisoners (UTP) in CHs. In nine test-checked CHs, UTPs constituted 22 to 92 *per cent* of the total inmates during 2010-14 (*Appendix 2.1.3*). In the State, during 2010-14, 67 to 72 *per cent* (**Table 2.1.2**) of the correctional home inmates were UTPs.

Table 2.1.2: Under trials in West Bengal during 2010-2014

As on 31 st December	Inmate population	No. of under trial inmates (per cent)
2010	18519	12361 (67)
2011	19508	13567 (70)
2012	20431	13977 (68)
2013	22778	16471 (72)
2014	20069	14050 (70)

Source: Prison Statistics India, National Crime Records Bureau

The issue has been further discussed later in this report *vide paragraph 2.1.6.7*.

Such excess inmate population had an impact on the facilities available to the inmates in terms of floor area, cubic space (which is obtained by multiplying the floor area with height of the cell), kitchens, bathrooms and latrines as indicated below.

⁴ Out of 12 CHs, two were open Correctional Homes and the same have not been considered as these have been established with a view to grant more freedom to long-term prisoners as to adapt to community life by allowing them more liberty and more opportunity of association with the social life outside. These are not surrounded by boundary walls and normally only night-lock up is done.

2.1.6.1 Inadequate space, bathrooms and kitchens

Norms for superficial area and cubic space have been laid down in the West Bengal Jail Code. But the Code does not indicate any norms for kitchen, bathrooms and latrines. Accordingly Audit compared these facilities with the norms indicated in the Model Prison Manual framed by the Ministry of Home Affairs, the results of which are detailed in *Appendix 2.1.4*. It was seen that the Department failed to provide minimum space (superficial area and cubic space), adequate kitchens, bathrooms and latrines as per norms as detailed below.

- **Space:** As per norms of West Bengal Jail code, the per capita availability of superficial area and cubic space was 4.18 sqm. and 16.99 cu.m respectively. Against these, eight CHs⁵ had floor areas ranging from 1.22 to 3.50 sqm. and cubic space ranging from 5.62 to 13.95 cu.m.
- **Kitchens:** As per norms stipulated in Model Prison Manual, there should be a kitchen for every 250 inmates and the kitchen area should be 150 sqm. per 100 inmates. In comparison to these norms, in terms of numbers, kitchens were short in five CHs while there was deficiency in terms of area in nine test-checked CHs (excepting Dum Dum CH, for which the position was not supplied though sought by Audit) as is evident from *Table 2.1.3*.

Table 2.1.3: Position of kitchens in test-checked Correctional Homes

Sl. No.	Name of correctional home (Data as of)	No. of inmates	Kitchens (Norms: Number-As per MPM one kitchen per 250 inmates; Area: 150 sqm. per 100 inmates)			
			Number		Area	
			Norm	Available	Norm	available
1	Berhampore CCH (December 2014)	1719	7	1	2579	196.8
2	Malda DCH (December 2014)	548	2	1	822	249
3	Lalbagh Sub CH (December 2014)	165	1	1	248	26.12
4	Dum Dum CCH (April 2015)	3795	15	2	5693	NA
5	Krishnanagar DCH (May 2015)	697	3	2	1046	119.65
6	Basirhat Sub CH (May 2015)	240	1	1	360	22.63
7	Jalpaiguri CCH (May 15)	1314	5	2	1971	111
8	Raiganj DCH (June 2015)	279	1	1	419	30.18
9	Cooch Behar DCH (June 2015)	262	1	1	393	289.94
10	Tufanganj Sub CH (July 15)	20	1	1	30	15.33

Source: Data collected from respective Correctional Homes

- **Bathrooms and latrines:** As per norms indicated in Model Prison Manual, there should be one bathroom and one latrine for every 10 inmates. Compared to these norms, in seven CHs, bathrooms were being used by more than 10 inmates. Similarly in five CHs, more than 10 persons had to use the latrines as indicated in *Table 2.1.4*.

Table 2.1.4: Position of bathrooms and latrines in test-checked CHs

Sl. No.	Name of correctional home (Data as of)	No. of inmates	No. of inmates	
			Per bathroom (norm: 10)	Per latrine (norm: 10)
1	Berhampore CCH (December 2014)	1719	72	17
2	Malda DCH (December 2014)	548	Bathrooms not available	6
3	Lalbagh Sub CH (December 2014)	165	14	9

⁵ Berhampore CCH, Malda DCH, Lalbagh Sub CH, Krishnanagar DCH, Basirhat Sub CH, Jalpaiguri CCH, Raiganj DCH and Cooch Behar DCH

Sl. No.	Name of correctional home (Data as of)	No. of inmates	No. of inmates	
			Per bathroom (norm: 10)	Per latrine (norm: 10)
4	Dum Dum CCH (April 2015)	3795	19	19
5	Krishnanagar DCH (May 2015)	697	39	8
6	Basirhat Sub CH (May 2015)	240	48	24
7	Jalpaiguri CCH (May 2015)	1314	25	18
8	Raiganj DCH (June 2015)	279	17	14
9	Cooch Behar DCH (June 2015)	262	8	7
10	Tufanganj Sub CH (July 2015)	20	10	3

Source: Data collected from respective Correctional Homes

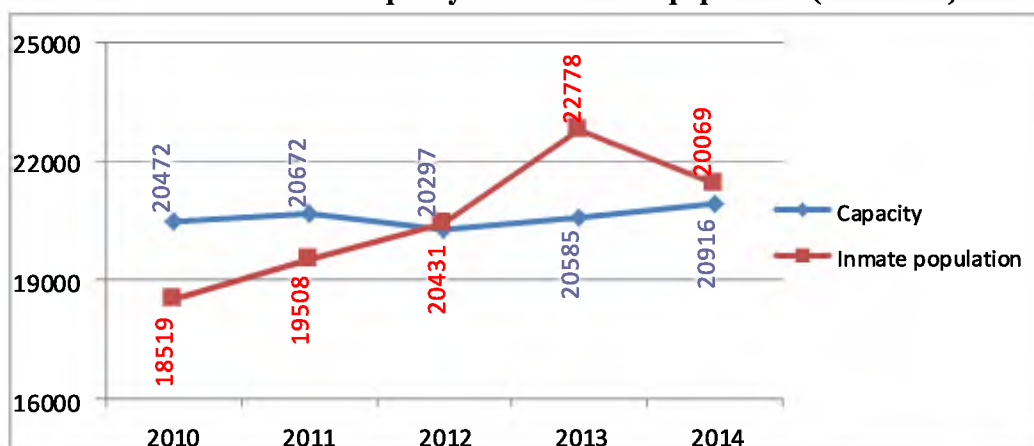
A number⁶ of renovation works had not been completed by the respective PWD divisions for years together (as discussed in detail later in this report under *Para 2.1.8* read with *Appendix 2.1.8*).

2.1.6.2 Efforts taken to augment space and accommodation

The shortage of space and consequent inadequacies in facilities in correctional homes were not sufficiently addressed by the Department as discussed below:

- (i) **Inability to augment capacity of CHs reckoning inmate population:** Analysis of capacity and inmate population for entire State for the period 2010-14 revealed that against 16 per cent increase in number of inmates, capacity increase was a mere two per cent (*Chart 2.1.1*):

Chart 2.1.1: Capacity vis-à-vis inmate population (2010-2014)



Source: Prison Statistics India, NCRB 2010-14 and data furnished by DCS⁷

Despite this increasing trend, no action was taken by the Department to augment the capacity of correctional homes. In fact, the Department could not spend 39 per cent (₹ 46.58 crore) of the budget allotment (₹ 120.60 crore) under Plan heads during 2010-15.

- (ii) **Reduced capacity due to damaged wards:** In two test-checked correctional homes (Berhampore CCH and Jalpaiguri CCH), eight wards were in uninhabitable condition. In Jalpaiguri, the wards were dilapidated due to earthquake (May 2015). PWD had been requested (May 2015) to estimate the

⁶ Total 63 major works of repair/ renovation (as listed out in *Appendix 2.1.8*) remained incomplete earliest of which dates back to July 2010. Of the same 11 works were sanctioned in 2010-11, 12 in 2011-12, nine in 2012-13, eight in 2013-14 and 23 in 2014-15

⁷ Capacity decreases due to temporary closure of wards/ cells for repair, etc.

cost for repairs; while in Berhampore CCH, no action was taken to repair these wards.



Uninhabitable wards of Berhampore CCH



Damaged ceiling of earthquake affected wards of Jalpaiguri CCH

Non-completion of a number of repair and renovation works by the PW Divisions also contributed to this situation (discussed under *Para 2.1.8* read with *Appendix 2.1.8*).

In reply (November 2015), the Department stated that it “was trying hard to augment the capacity of different Correctional Homes as well as facilities and privileges to inmates by acquiring land and constructing new buildings and also repairing and renovating damaged ward to meet up the problems of overcrowding”. It also added that “new CHs were coming up with modern facilities”. However, the efforts of the Department would not succeed unless the unfinished works assigned to the PW divisions are pursued and completed in a time bound manner.

2.1.6.3 Drinking water

Rules 1203 to 1211 of West Bengal Jail Code stipulate that sufficient precaution is to be taken to prevent contamination of water supplied in the CH. It was also provided that bacteriological examination of water used for drinking and culinary purposes to be conducted once a year. Model Prison Manual (MPM), however, recommends both chemical and bacteriological examination of water twice a year.

Audit found that none of the 12 test-checked CHs (except Basirhat Sub CH) conducted any test during 2010-14. Five⁸ CHs analysed the water only in 2014-15. Out of this, two (Cooch Behar DCH and Krishnanagar DCH) conducted only bacteriological analysis and no chemical tests. The test reports issued by laboratories (under the Public Health Engineering Department) indicated that drinking water of Basirhat Sub CH was (June 2012) unsafe due to presence of chlorine, total dissolved solids, alkalinity and faecal coliform beyond desirable limits.

Thus, the correctional homes did not carry out water tests as per norms set out exposing the inmates to water borne diseases. Moreover, the work of Supply of Arsenic free pure water in Basirhat SCH remained a non-starter even after financial sanction of ₹ 5.46 lakh (*vide para 2.1.8* and *Appendix 2.1.8*) in November 2013 which was a matter of concern.

⁸ Cooch Behar DCH, Jalpaiguri CCH, Krishnanagar DCH, Raiganj DCH and Tufanganj Sub CH

2.1.6.4 Inadequate infrastructure for medical care

There were deficiencies in correctional home hospitals as these facilities did not have adequate beds, equipment and manpower thereby affecting the quality of medical care provided to the inmates as discussed below:

(i) **Insufficient hospital beds:** Section 44(2) of the Act provides for a hospital in every correctional home, except subsidiary correctional homes. Though the Act does not prescribe the number of beds to be maintained in these hospitals, MPM, stipulates this as five *per cent* of the authorised inmate population. Audit noted that out of seven test-checked CHs, there was no hospital in one (Coochbehar DCH) while the one in Raiganj DCH was non-functional. The remaining five did not have adequate beds with shortages ranging from 1 to 56 beds (Table 2.1.5).

Table 2.1.5: Shortage of beds in hospitals of test-checked CHs

Name of CHs	Capacity of CHs	No. of beds required as per MPM (@5 per cent of capacity of CHs)	Actual no. of beds	Shortage of beds	
				Number	Percentage
Berhampore CCH	2022	101	45	56	55
Malda DCH	272	14	10	4	29
Dum Dum CCH	2609	130	100	30	23
Krishnanagar DCH	498	25	24	1	4
Jalpaiguri CCH	674	34	17	17	50

Source: Data furnished by respective CHs and estimation by Audit.

Audit scrutiny of departmental records revealed that it did not undertake any work during 2010-15 for augmentation of bed strength of hospitals. As a result, during 2010-15, 37544 inmates had to be taken to civil hospitals for outdoor treatment in four test-checked CHs.

(ii) **Shortage in health care personnel:** Section 40 (1) and 41 of the Correctional Services Act prescribe that there should be adequate number of medical officers and medical subordinates in each correctional home hospital. It, however, did not specify any number. Comparison of available staff strength *vis-à-vis* sanctioned posts and MPM norms⁹ in terms of available beds is shown in Table 2.1.6.

Table 2.1.6: Availability of manpower *vis-à-vis* norms and sanctioned strength in test-checked correctional home hospitals

Name of CH	Required bed Strength	Medical Officer			Pharmacist			Others		
		MPM norm	Sanctioned	Actual	MPM norm	Sanctioned	Actual	MPM norm	Sanctioned	Actual
Berhampore CCH	101	4	2	2	2	2	1	18	0	1
Malda DCH	14	4	1	1	2	1	0	9	0	0
Dum Dum CCH	130	7	5	3	4	2	1	18	1	1
Krishnanagar DCH	25	4	1	1	2	1	1	9	0	0
Jalpaiguri CCH	34	4	3	2	2	2	1	9	0	1
Raiganj DCH	6	4	1	1	2	1	0	9	0	0
Cooch Behar DCH	11	4	1	0	2	1	1	9	0	0
Total	321	31	14	10*	16	10	5	81	1	3

*Five on contract and one on deputation

Source: Data furnished by Superintendents of respective correctional homes

⁹ For hospitals with bed strength of 50 and above : seven Medical Officers, six staff nurse, four Pharmacists, two Psychiatric Counsellors and others 10 ;

For hospitals with bed strength less than 50 : four Medical Officers, three staff nurse, two Pharmacists, one Psychiatric Counsellors and others five.

Thus, in seven test-checked CHs, there was a shortage of four Medical Officers and five pharmacists with respect to the sanctioned strength. However, even the sanctioned strength was far below the MPM norms, indicating substantial staff shortages in the hospitals. In Berhampur CCH and Dum Dum CCH, where capacity of inmates warranted hospitals of bed strength more than 50, the position of shortage with respect to the MPM norm was a matter of concern.

There was no post of staff nurse in any of the hospitals, compromising the quality of health care for the patients.

Section 48 of the Act envisaged that a team of dentists and eye specialists should visit every correctional home. However, no such teams were constituted.

The Department, in its reply (November 2015) assured that appointment of Medical Officers in vacant posts had been taken up with the Health & Family Welfare (H&FW) Department as per existing Rules and filling of vacant posts of medical staff in different categories was given utmost importance to provide required medical facilities to inmates. Further, it was informed that the Department was “contemplating recruitment of Medical Officers on their own replacing the present system of deputation of West Bengal Health Service Medical Officers”.

During the Exit Conference (December 2015), the Department accepted the need for more number of Medical Officers (MOs) for smooth functioning of the Correctional Home hospitals. It was stated that efforts were being made in consultation with the H&FW Department to mitigate this problem.

(iii) Monitoring of health care: As per the Act, there should be one Chief Medical Officer of Correctional Home from the West Bengal Health Services for all the CHs. He is to supervise and inspect the performance of the Medical Officers and should also periodically visit the Correctional Homes. However, Chief Medical Officer had not been appointed till October 2015. Thus, the mechanism meant for monitoring the medical care of inmates was not in place.

During Exit conference (December 2015), the Department stated that although there is provision for the post of Chief Medical Officer in the Act, no such post was created.

(iv) Health care for women inmates: The Act does not specify any gender specific norms for medical care for women inmates. However, paragraphs 24.18 and 24.97 of Model Prison Manual provide that correctional homes accommodating women inmates should have a ten bedded hospital with at least one woman gynaecologist and psychiatrist. Medical care infrastructure like X-ray, ECG and ultrasound should also be available. Moreover, only lady doctors should attend to the medical care of women inmates.

Out of the 12 test-checked CHs, two were open correctional homes and three were Sub-correctional homes where there were no provision for hospitals. Of the remaining seven, hospitals were available only in five. There were 342 women inmates (December 2014) in these five CHs¹⁰, but in none of the

¹⁰ Berhampore CCH, Malda DCH, Dum Dum CCH, Jalpaiguri CCH and Krishnanagar DCH

hospitals attached to these CHs, there was any separate arrangement for women. Neither was there any lady medical officer/ woman gynaecologist/ psychiatrist. Further, there was no facility for X-ray, ECG and Ultrasound. Thus, the medical facilities available to the women inmates were inadequate.

The Department informed during Exit Conference (December 2015) that one lady MO has since been appointed on contractual basis in Dum Dum CCH.

(v) **Defunct hospital equipment:** In six¹¹ test-checked correctional home hospitals, 99 hospital equipment in 25 items (*Appendix 2.1.5*) were either non-functional (86) or never put to use (13) compromising the quality of medical care to that extent. Of the same, non-use of three equipments (ENT set, Dentist chair and Eye set) was attributable to non-availability of ENT, dentist and eye specialists in the CHs.

(vi) **Administering of untested drugs:** Under the prevailing system, medicines are procured centrally by the Directorate of Correctional Services through open tender. Central Tender Committee for procurement of medicines prescribed that the Medical Officers of the respective correctional homes in consultation with the Superintendent of that correctional home should get drugs/ chemicals tested at Government Drug Testing Laboratory or any other competent and enlisted organisation. This testing would be in addition to tests that may be done by any authority exercising statutory powers.

Audit scrutiny in five test-checked CHs indicated that drug testing was done sporadically. In the five year period reviewed by Audit, number of years in which drug samples were not sent for testing by the test-checked CHs ranged from two to four years¹². Even in cases where medicines were sent for analysis, these medicines were issued to the inmates before the test reports were received.

During the Exit Conference (December 2015), the Department admitted that there were instances of receipt of reports after consumption of the drugs. It was also stated that the time taken for replenishing the stock of the medicines also contributed to this problem, as the time interval between exhausting the existing stock and the purchase of new stock did not permit withholding the medicine distribution till the arrival of the test report. The Department accepted the need for streamlining the procurement process of medicines and stated that it would, henceforth, try to rely on laboratories with proper track record.

(vii) **Medical facilities to mentally ill inmates:** Section 73 of the Act stipulates that the State Government shall set up in every central correctional home a separate ward or wing for custody and care of criminal lunatics and such a ward or wing shall be placed under the charge of a qualified psychiatrist. Further, mentally ill convicts/ UTPs in correctional homes are to be transferred to such separate ward or wing for mentally ill inmates. It was

¹¹ Berhampore CCH, Cooch Behar DCH, Malda DCH, Dum Dum CCH, Jalpaiguri CCH and Krishnanagar DCH

¹² Berhampore CCH: 2010-11, 2011-12 and 2012-13, Malda DCH: 2010-11, 2011-12 and 2012-13, Dum Dum CCH: 2012-13 and 2014-15, Krishnanagar DCH: 2011-12, 2012-13, 2013-14 and 2014-15 and Jalpaiguri CCH: 2010-11, 2011-12 and 2012-13

seen that despite having 302¹³ mentally ill inmates (as of March 2013), no such separate ward/ wing for treatment of mentally ill inmates was set up in any of the Central Correctional Homes.

Thus, care of mentally ill inmates could not be ensured as per provisions of the West Bengal Correctional Services Act.

The Department, in its reply (November 2015) stated that the H&FW Department and the Institute of Psychiatry had issued instructions to Medical Officers and Psychiatrists to visit correctional homes regularly. The Department informed (December 2015) that a special correctional home for mentally ill inmates was being set up in Purulia.

2.1.6.5 Financial assistance not provided to inmates of Open Air Correctional Homes

Section 91 of the Act stipulates that Superintendent of Open Air¹⁴ CH (OACH) should assist the inmates in obtaining small trade loans from nationalised banks. The disbursed loan is to be guaranteed by the State Government for repayment. The loan is to be utilised exclusively for purchase of working implements and raw materials for cottage industry.

During scrutiny of records at Lalbagh Open Air CH (with 71 to 121 inmates) and Durgapur Open Air CH (with 34 inmates), it was seen that no such assistance for obtaining trade loan was extended to any inmate during 2010-15. Thus, the objectives of rehabilitation, with which OACHs were created, remained unattended.

The Department in its reply (November 2015) stated that it was in “constant touch with NGOs and reputed organisations for providing livelihood to the inmates of Open CHs”. However, during the Exit Conference (December 2015), it was stated that ADG & IG of Correctional Services and other officials had been directed to meet the District Magistrates to explore the possibilities in this regard.

2.1.6.6 Retention of inmates’ cash

As per Section 55 (2) of the Act, every inmate shall be entitled to spend up to 50 per cent of the wages earned by him per month and the remaining 50 per cent shall be kept reserved for payment to the inmate at the time of release as deferred wages. The Superintendent shall open individual savings bank account in any Nationalised Bank or Postal Savings Account wherein deferred wages earned by such prisoners shall be deposited. Further, as per Department’s directions issued in March 1999, bank accounts were to be opened in respect of all the inmates in six months.

Scrutiny of records at six¹⁵ out of 12 selected CHs revealed that in case of three (Berhampore CCH, Malda DCH and Cooch Behar DCH), where

¹³ Convicts:103 and UTP:199

¹⁴ These were set up with a view to grant more freedom to prisoners so as to avail themselves to adapt to community life after release from the correctional home. There are two such CHs in West Bengal, one each at Durgapur and Lalgola.

¹⁵ Berhampore CCH, Malda DCH, Dum Dum CCH, Krishnanagar DCH, Jalpaiguri CCH and Cooch Behar DCH

information was available, against 4414 labourers (inmates), only 836 (19 *per cent*) bank accounts were opened as on June 2015. In these six CHs, expendable part of wages of inmates¹⁶ amounting to ₹ 94.58 lakh were kept in cash chest, while the remaining part amounting to ₹ 1.79 crore was kept in the personal ledger (PL) account of the correctional homes. The deposits of individual inmates were being paid on release without interest thereon. Thus, the inmates were deprived of the interest income of ₹ 15.64 lakh. Non-opening of bank accounts were attributable to the contradictory provisions of West Bengal Treasury Rules, 2005 (Rule 6.08) and the Act. While WBTR provided for handling of excess amount of the prisoner's private cash through PL account, the Act required opening of savings bank accounts. Further, though 16 years had elapsed since the Department's directions to open bank accounts, adequate steps were not taken to open individual bank accounts.

Audit also noted that in four test-checked CHs (Jalpaiguri CCH, Raiganj DCH, Cooch Behar DCH and Berhampore CCH), wages amounting to ₹ 7.57 lakh earned by 434 inmates during September 2008 to May 2014 were not paid to them on their release.

In its reply (November 2015), the Department stated that the Superintendents of all CHs had been directed to take necessary steps for opening of bank accounts of all inmates in Nationalised Banks.

2.1.6.7 Detention of under-trial prisoners beyond three years

Right to speedy trial is a tenet of fair procedure guaranteed in Article 21 of the Constitution of India. The Chairperson of National Human Rights Commission (NHRC) requested (December 1999) the Chief Justices of all High Courts about the decision of the Hon'ble Supreme Court of India to complete the trial of prisoners for offences punishable upto seven years within two years and for offences punishable beyond seven years within three years. Audit scrutiny (January 2015) of records at the Directorate of Correctional Services revealed that in 31 CHs of West Bengal, 558 under-trial prisoners (UTP) had been detained for three to five years and 252 beyond five years. In eight test-checked CHs, there were 315 UTPs who had been lodged for periods beyond three years as on December 2014.

During Exit Conference (December 2015), the Department stated that this issue fell entirely under the purview of Judicial Department and Department of Correctional Administration had no role to play except that of custodian. The Department also highlighted the social issues such as poverty which prevented many from paying surety bond.

While appreciating the Department's limitations in this regard, the issue was being flagged as it was not only a humanitarian issue but also one of the prime factors which contributed to overcrowding and the consequent strain on the limited resources in correctional homes.

¹⁶ The number of inmates who were being paid wages could not be ascertained as information in respect of all the test-checked CHs were not furnished.

2.1.6.8 Retention of children in correctional homes

The Act (Section 69) and Code (957) do not permit women inmates to retain their children beyond the age of six years. Audit scrutiny revealed that during 2010-15, 17 to 52 children above six years were kept with their mothers serving sentences in Berhampore CCH. Out of this, while four children were transferred to child care home, no action was taken in respect of the remaining children.

Further, the Code stipulates that children in correctional homes should be provided with adequate¹⁷ clothing. Though there were 171 children in seven out of 12 tests checked CHs, clothing for the children of the inmates was not provided.

During Exit Conference (December 2015), the Department stated that it would amend the age criteria of the children who could be retained in correctional homes. The Department also appreciated Audit in bringing to their notice that children in CHs were not provided with clothing as per stipulation and assured that action would be taken in this regard.

2.1.7 Safety and security of inmates

2.1.7.1 Escape of prisoners from custody

Custody of inmates inside CHs is the responsibility of the Jail Cadre Staff *i.e.* the warders, whereas the duty of escorting of prisoners to court, hospital and other correctional homes, etc. were assigned to State Police within respective jurisdiction.

Audit found that during 2010-14, 85 inmates, some having been charged with crimes like abduction, theft, criminal breach of trust, unlawful entry by a foreign national, etc., managed to escape either from inside the CHs (24 inmates) or outside (seven) or from police custody (54) in West Bengal, the details of which are given in Table 2.1.7.

Table 2.1.7: Escape of inmates during 2010-14 in West Bengal

Year	Escapes from inside prison	Escapes from outside prison	Escapes from police custody	Total escapes	Rearrested
2010	4	6	0	10	0
2011	3	0	13	16	1
2012	5	0	7	12	3
2013	5	0	19	24	13
2014	7	1	15	23	11
Total	24	7	54	85	28

Source: Prison Statistics India by National Crime Records Bureau

During 2010-15, in five test-checked CHs, 25 inmates escaped out of which two were re-arrested till date of audit (July 2015). Out of these, 21 inmates escaped from police custody during production to court or during treatment in civil hospital, while two escaped from CH. This may be viewed with the fact that initiatives for reducing the movement of inmates outside the CHs, like implementing video conferencing facility under e-court project, strengthening the infrastructure of hospital of CHs, etc. were not given adequate attention. Similarly, the security of CHs was also compromised by non-installation of CCTV cameras in CHs, ineffective watch towers, etc.

¹⁷ Two half shirts, two half pants, two frocks in summer and two mixed flannel half shirts, two mixed flannel frocks, two woollen full pants and two woollen pajamas in winter per child per year.

Audit also observed that security of CHs was an area of concern as there were instances of inadequate control in entry of prohibited goods in CHs, non-functional security equipment, presence of buildings near CHs, etc. as brought out in the following paragraphs.

2.1.7.2 Non-functional security equipment

The Code and the Act do not prescribe any scale for modern security equipment which should ordinarily be available at CHs to aid effective vigilance over inmates. MPM, however, prescribes installation of CCTV. Principal Secretary of Home and Correctional Administration Departments emphasised (July 2012) the strengthening the security with the help of sophisticated gadgets, such as mobile jammers, scanners, door frame/ hand held metal detectors, etc.

In test-checked CHs, it was seen that security equipments were either non-functional or unused. Out of 10 test-checked CHs, Audit noted that no action was taken to install/ supply CCTV (eight CHs), walkie talkie sets (two CHs), metal detectors (six CHs), X-ray baggage scanner (seven CHs), Video



Defunct Baggage Scanner at Jalpaiguri CCH (June 2015)

Conferencing (seven CHs) and Cell Phone Jammers (nine CHs), while in two to seven CHs more than half of the equipment were non-functional (*Appendix 2.1.6*). This compromised security of the CHs. Audit found that these equipment could not be made functional due to the absence of annual maintenance contracts.

Major issues as to installation of some of the above items are discussed below.

2.1.7.3 Video Conferencing facility under e-court project

Under National Policy and Action Plan for Implementation of Information and Communication Technology in the Indian Judiciary, video conferencing between court and prison was to be adopted in order to save expenditure and unnecessary movement of police personnel and under-trial prisoners and also to avoid unpleasant incidents that might occur during transit. This was to be implemented as a part of e-court project under the National e-Governance Plan (NeGP).



Video Conferencing unit at Jalpaiguri CCH remaining in packed condition (June 2015)

Seven¹⁸ out of 10 tests checked CHs (excluding two open air correctional homes) had received (January 2014 to April 2015) the hardware equipment valuing ₹ 5.83 lakh for video conferencing. All these equipments remained in packed condition as of July 2015 due to non-completion of Video Conferencing room (six CHs) and non-completion of electrical works (Berhampore CCH). Thus, the risk of escape of inmates during transit to court could not be minimised by introducing video-conferencing facilities at any of the test-checked CHs as of July 2015.

The Department in its reply (November 2015) stated that “video conferencing systems in e-court project are being provided in all the CCHS and DCHs. Government is contemplating to extend such facilities to all Sub-CHs as well in near future. For successful implementation of e-Court, discussions are on with the Judicial Authorities”.

However, the role of the Correctional Administration Department in successful implementation of the project is yet to be fulfilled as seven of the test-checked CHs failed to install the machinery of video conferencing system (July 2015).

Installation of technologically obsolete Cell Phone Jammers: Consequent to the decision taken in July 2012 by the Principal Secretary of Home and Correctional Administration Department, administrative approval for installation of 33 cell phone jammers at Alipore (10), Presidency (10), Dum Dum (13) Central Correctional Homes (cost: ₹ 11.93 crore) was given in January 2014. The selected vendor was to complete the entire installation by February 2015. However, except in Dum Dum CH, these were yet to be installed.

The objective of installation of cell phone jammers was to stop the blatant misuse of cell phones for undesirable activities. Moreover, the Department had noted (August 2012) that different correctional homes emerged as major centres for organising terrorist activities through use of mobile phones. However, Audit found that the delay in according administrative approval frustrated this objective as the mobile jammers installed/ being installed are capable of blocking only 2G/ 3G frequencies, but not the more modern 4G based mobile networks. Thus departmental initiative fell short in coping up with the changing technical scenario.

2.1.7.4 Ineffective watch towers

The Act and Code do not prescribe any norms for the number of watch towers along the perimeter wall of correctional homes. However, MPM under Para 5.02 stipulates that watch towers, should be constructed both inside and outside the prison wherever necessary and searchlights and binoculars should be provided to security staff posted on the watch towers.

Out of the 10 test-checked CHs¹⁹, it was observed that there were no watchtowers at four²⁰. The position of watch towers in remaining CHs is indicated in the **Table 2.1.8** below:

¹⁸ BCCH, Cooch Behar DCH, DDCCCH, JCCH, Krishnanagar DCH, Malda DCH and RDCH

¹⁹ Excluding two open air CHs at Durgapur and Lalgola

²⁰ Raiganj DCH, Lalbagh Sub CH, Basirhat Sub CH and Tufanganj Sub CH

Table 2.1.8: Position of watch towers in five test-checked CHs

Name of CH	Number of watch towers						
	Total	In damaged condition	In usable condition	Manned	Unmanned	Search lights provided	Binoculars provided
Berhampore CCH	5	1	4	Not Available		0	0
Malda DCH	4	2	2	1	1		
Jalpaiguri CCH	6	1	5	2	3		
Cooch Behar DCH	3	3	0	0	0		
Dum Dum CCH	4	0	4	Not Available		4	0
Krishnanagar DCH	Information not provided						
Total	22	7	15	3	4	4	0

Source: Data collected from respective CHs

As is clear from **Table 2.1.8** above, out of 22 watchtowers in five CHs, only 15 (68 *per cent*) were in usable condition, while all the watch towers in Cooch Behar DCH were damaged. No initiative to repair the watch towers in Coochbehar DCH was forthcoming from the records, while repair works at Berhampore CCH and Jalpaiguri CCH remained incomplete, though funds have been sanctioned in August 2014 and July 2010 respectively for the purpose (*vide para 2.1.8 read with Appendix 2.1.8*).



Damaged central watch tower at Berhampore CCH



Inaccessible watch tower and private buildings in close vicinity at Jalpaiguri CCH

In Malda DCH, during joint physical inspection (February 2015), a big pit was found near the perimeter wall (southern side) beside one unguarded watchtower. The Superintendent was of the view that this was a security threat. Administrative approval and financial sanction for ₹ 23.59 lakh for repair of perimeter wall of Malda DCH were awaited from IGCS, West Bengal since August 2014.



Watchtower (Southern Side) at Malda DCH



Big pit at the bottom of southern perimeter wall

Search lights were provided only in Dum Dum CCH while binoculars were not provided in any of the five test-checked CHs. To this extent, the security of the correctional homes was lax.

2.1.7.5 Buildings in close vicinity of correctional homes

Code 1188 of West Bengal Jail Code prohibits construction of building within 4.88 meter of the main wall. It further states that in case of double storeyed building; the distance from the outer wall should be equal or nearly equal to the height of the building. Paragraph 5.02 of MPM stipulates demarcation of an 'out-of-bound' area as a sterile zone (Central CH -150 meters, District CHs - 100 meters and Sub CHs- 50 meters) around every prison premises and prohibits construction within the sterile zone.

During joint physical verification, in five²¹ out of 12 CHs, existence of high rise buildings well within the sterile zone was seen. In Cooch Behar DCH, Police Quarters were constructed in close proximity to the CH within the restricted distance of 50 metres despite Superintendent's objection (October 1983).



Private huts constructed by public attached to Eastern perimeter wall of Malda DCH



Private building in close vicinity to eastern perimeter wall of Raiganj DCH

Thus, the correctional homes did not exercise adequate caution as to construction of buildings in close vicinity to perimeter wall of CH, which left these CHs vulnerable to interference from outside.

Accepting the fact of buildings in close vicinity of CHs, Principal Secretary, during the Exit Conference (December 2015), attributed it to rapid urbanisation.

2.1.7.6 Possession of prohibited articles

Section 9 of the Act requires the Chief Discipline Officer²² to take measures against slackening of security and discipline at the gate of the correctional home and to prevent smuggling of any prohibited or unauthorised article in the correctional home. All prisoners passing into or out of, or coming into or going out of, the gate of a correctional home are to be searched.

²¹ Berhampore CCH, Malda DCH, Raiganj DCH, Jalpaiguri CCH and Cooch Behar DCH

²² In case of CCHs.

It was, however, seen that in six²³ out of 10 test-checked CHs, 1263 mobile phones, 1004 mobile accessories (mobile batteries, SIM cards, mobile chargers, etc.) and other prohibited/ intoxicating items like fire arms, bullets, knives, shaving blades, foreign liquor, cannabis, etc. were found inside the CHs, during the period 2010-15, indicating inadequate control over entry of prohibited items into the correctional homes.

The entry of prohibited items inside CHs may be viewed against the unserviceable condition of security equipment (scanners, metal detector, etc.) and inadequate number of security guards. Besides, instances of throwing of prohibited items over the perimeter wall from outside, smuggling of prohibited items by staff of correctional home, etc. also were reported by the CH authorities, as seen from the minutes of discussions with the Head Warder of Raiganj DCH, which has been countersigned by the Superintendent/ communication to the Department from Berhampore CCH.

Thus, there is much scope and need for honing up of the security and watch and ward system for prevention of entry of prohibited items in CHs.

During the Exit Conference (December 2015), Principal Secretary stated that regular searches resulted in such heavy seizure of items. He, however, stated that use of technology would be ensured to curb this problem.

2.1.7.7 Absence of system to gather intelligence within CHs

Audit noted that though the Department of Correctional Administration (DCA) proposed (May 2013) for creation of a secret service fund for intelligence collection to control various illegal activities within the CHs, Finance Department approved it only in December 2014 after a delay of more than one and a half years. However, this fund was yet to be allotted to DCA. Such intelligence gathering assumed significance given that during 2010-14, there were 45 group clashes in CHs in West Bengal causing injury to 93 persons (inmates: 80 and jail staff: 13).

2.1.7.8 Encroachment of land

In August 2011, Government of West Bengal prepared a database of land bank and identification of land belonging to the Department of Correctional Administration. Audit scrutiny revealed that out of 200.42 acres of land belonging to eight test-checked CHs, 88.01 acres (44 *per cent*) were encroached (*Appendix 2.1.7*). Out of this, as per available records, 8.52 acres had been encroached by individuals²⁴. In case of encroachment of public land, the Correctional Home authorities should have approached the Collector for eviction as prescribed in the West Bengal Public Land (Eviction of Unauthorised Occupants) Act, 1962. Audit, however, found that no such steps were taken even after three years (May 2015) since this initiative.

As regards safety and security of inmates, the Department in its reply (November 2015) stated that “procurement of modern equipment such as CCTV, walkie talkie, baggage scanner, mobile phone jammers are given due

²³ Berhampore CCH, Dum Dum CCH, Jalpaiguri CCH, Raiganj DCH, Krishnanagar DCH and Malda DCH

²⁴ These are in respect of three CHs- Dum Dum CCH, Malda and Krishnanagar DCHs. Records not available in other CHs.

importance and being continued”. It was further added that the “Superintendents of CHs are directed strictly to maintain proper security to avoid escape of prisoners from custody. Recruitment of Guarding staff is under process. Maintaining watch towers are given top priority”.

While Audit appreciates the Department’s assurances, the Department needs to take concrete steps to address the inadequacies pointed out by Audit.

2.1.8 Civil works

For improving the habitability, security and other amenities in correctional homes, the Department took up various civil works like roof treatment, repairing, special repairing and renovation work, construction of boundary wall/ pathway, construction of drains, sinking of deep tube well, construction of CH office, generator room, replacement of cable and light fittings, etc. During 2010-15, total 1754 such works were handed over to PWD divisions in the State for which ₹ 89.56 crore was sanctioned by the Department. Against this, 472 works (27 per cent) were completed at an expenditure of ₹ 19.57 crore (22 per cent) as of March 2015. The status of such works in the test-checked CHs is shown in Table 2.1.9.

Table 2.1.9: Status of civil works in test-checked CHs taken up during 2010-15
(₹ in crore)

Name of CH	Total no. of works		Works completed	
	Taken up	Funds sanctioned	Number	Expenditure
Berhampore CCH, Lalbagh SCH & Lalgola OACH	38	4.67	07	0.55
Malda DCH	17	1.23	02	0.27
Dum Dum CCH & RICA, Dum Dum	203	10.38	93	2.76
Krishnanagar DCH	24	1.39	02	0.02
Jalpaiguri CCH	41	1.82	02	0.15
Raiganj DCH	11	1.07	01	0.02
Cooch behar DCH	23	0.79	Nil	Nil
Basirhat SCH	15	0.56	05	0.15
Tufanganj SCH	06	0.09	Nil	Nil
Total	378	22.00	112	3.92

Source: Data collected from Department

It may be mentioned that each work was to be completed within the financial year of sanction of funds. However, 266 (70 per cent) of the works for which ₹ 18.08 crore was sanctioned to PW Divisions during 2010-15 have been lying incomplete, some of which were sanctioned as early as in 2010-11. The CH authorities expressed their ignorance of the physical and financial progress of the works. The information on the status of the incomplete works could not be obtained by Audit even from the concerned PW Divisions which were executing these works, in spite of repeated pursuance. A CH-wise list of some such major works lying incomplete and adversely affecting habitability, security and other amenities have been listed out in **Appendix 2.1.8**. Significant works like urgent roof treatment, roof-replacement with new RCC slab, construction of day-toilets, reconstruction of perimeter wall, special repair and renovation of wards/ cells, supply of arsenic free pure water to the inmates and staff, sinking of deep tube well, repair of watch tower, etc. have been lying incomplete for years together even after sanction of funds.

There was a lack of synergy between the Correctional Administration Department and the Public Works Divisions, which adversely impacted the

amenities and security of the correctional homes, as discussed under relevant sections of this Report.

The Department during the Exit Conference (December 2015) stated that the pace of works had increased after the Department officials started regular meetings with Executive Engineers and that the Department took every effort for speedy release of funds to PWD so that works were not stalled owing to fund constraints. No data, however, was provided to support these statements.

2.1.9 Reformation and rehabilitation

The Act mandates the Correctional Homes to adopt measures to engage the prisoners in vocation-oriented labour so that after release, they are equipped with bread-earning vocations. The efforts of the Department in this direction are discussed below:

2.1.9.1 Vocational Training

The major objectives for providing vocational training to inmates are infusing value for work, imparting skills to earn honourable livelihood after release, developing self-confidence and self-esteem and boosting morale amongst inmates.

Records submitted by Directorate of Correctional Services (Prison Statistics India, 2010-14) indicated that only 15 to 33 *per cent* of inmates were imparted vocational training during 2010-14 in West Bengal as shown in the *Appendix 2.1.9*.

2.1.9.2 Engagement of inmates in CH industries

Out of seven test-checked CHs, where prison industries should have existed as per norms, it was available in only two (Dum Dum and Berhampore CCHs). In Berhampore CCH prison industries consisted of six²⁵ trades while Dum Dum CCH had only Handloom trade. Audit found that in Berhampore CCH, out of the six trades, one (Blacksmith trade) was not operational as the tools were unusable. Audit also noted that there was insufficient manpower in prison industry at these CCHs. Out of six sanctioned posts, five were vacant at Berhampore CCH while at Dum Dum CCH, out of seven sanctioned posts, five posts were lying vacant. Moreover, many tools like sewing machines (four), weaving machines (three) and bellows of blacksmith section were out of order at Berhampore CCH. Such deficiencies in prison industries must be viewed with the fact of engagement of low percentage of convicts (five *per cent* of inmates in Berhampore CCH and eight *per cent* in Dum Dum CCH) in prison industries.

Thus, the Department did not give adequate attention to vocational training which aimed at effective rehabilitation of inmates.

In its reply (November 2015), the Department stated that “Vocational trainings are being provided urgently to inmates. Prison industries are being revamped. Recently, training in leather goods making, beautician course, bamboo show-pieces making, etc. have been organised in different CHs.

²⁵ Wheat/ Turmeric grinding, Blacksmith Workshop, Book binding, Carpentry, Tailoring and Weaving.

Proper marketing facilities are also being looked into through various organisations”.

The Department's reply was very general in nature, without supporting evidence. The data examined by Audit, however, indicated that prison industries needed more attention.

2.1.10 Manpower

2.1.10.1 Deficient Manpower

Correctional homes have five categories of personnel viz., officers, jail cadre staff, correctional staff, medical staff and others²⁶. The sanctioned strength, actual men in position and vacancy of 11²⁷ test-checked CHs are indicated in **Table 2.1.10** (details in *Appendix 2.1.10*).

Table 2.1.10: Manpower position in 11 test-checked CHs

Type of personnel	Sanctioned Strength	Men in position	Vacancy	
			Number	per cent
Officers	70	53	17	24
Jail Cadre staff	1032	685	347	34
Correctional staff	6	5	1	17
Medical staff	29	17	12	41
Ministerial staff	50	30	20	40
Others	57	28	29	51

Source: Data furnished by respective CHs

Thus, there were significant shortages in Jail Cadre staff, Medical staff and others. According to National Crime Records Bureau, number of inmates per official is considered as an indicator of how well inmates are being looked after in correctional homes. Though it did not stipulate any benchmark, comparison of these indicators with national average revealed the following:

Table 2.1.11: Manpower position in 11 test-checked CHs

Name of CH	No. of inmates as on 31-December 2014	Jail Cadre Staff	Number of inmates per jail cadre staff	Correctional Staff	Number of inmates per Correctional Staff	Medical Staff	Number of inmates per Medical Staff
National average			10		710		258
Berhampore CCH	1803	200	9	1	1803	3	601
Malda DCH	548	31	18	0	-	1	548
Lalgola Open Air CH	121	16	8	0	-	1	121
Lalabagh Sub CH	165	11	15	0	-	0	-
Dum Dum CCH	3175	187	17	1	3175	4	794
Krishnanagar DCH	723	51	14	1	723	2	362
Basirhat Sub CH	240	19	13	0	-	1	240
Jalpaiguri CCH	1183	77	15	2	592	3	394
Raiganj DCH	307	28	11	0	-	1	307
Cooch Behar DCH	224	55	4	0	-	1	224
Tufanganj Sub CH	23	10	2	0	-	0	-

Source: Data furnished by respective CHs and Prison Statistics, India

As is evident from **Table 2.1.11**, among test-checked CHs, manpower position compared adversely with the national average. Thus, the CHs were short of adequate staff to take proper care of the inmates.

²⁶ Clerks, cashiers, etc.

²⁷ No posts were created for Durgapur Open Correctional Home

Further, there was wide variance in the number of inmates per staff among the test-checked CHs (jail cadre staff: 8 to 18; correctional staff: zero to 3175 and medical staff: zero to 794) calling for rationalisation in deployment of available manpower.

The Department, in its reply (November 2015), intimated that “the process of recruitment of about 800 warders was on through West Bengal Police Recruitment Board, which would be completed within the ongoing financial year”. This was reiterated during the Exit Conference (December 2015).

The reply, however, was silent on the rationalisation of deployment of manpower.

2.1.10.2 Training of officers, warders and other staffs

The Department had training facilities for training of officers (Regional Institute of Correctional Administration, Dumdum) and warders (Training Institute at Medinipur). The training of warders is of utmost importance as they perform a major role for safety and security of all CHs. Further, as per para 5.02 of MPM, untrained personnel should not be posted inside the prison and prison premises for security duty.

Scrutiny of records at Regional Institute of Correctional Administration (RICA), Dum Dum and Training Institute, Medinipur revealed that 1339 officers and staff and 960 jail cadre staff were trained during 2010-15, as shown below:

Table 2.1.12: Training of officers and staff

Year	RICA, Dumdum			Training Institute, Medinipur		
	No. of Officer and Staff	Officers/ Staff trained		No. of Jail cadre staff	Jail cadre staff trained	
		Number	Percentage		Number	Percentage
2010-11	507	173	34	2870	222	8
2011-12	424	256	60	2401	200	8
2012-13	420	271	65	2373	295	12
2013-14	386	325	84	2214	243	11
2014-15	386	314	81	Not available	Not available	--
Total	2123	1339	63	9858	960	10

Source: Data furnished by respective training facilities

Thus, coverage of jail cadre staff, who are the lowest level of staff with direct interaction with the inmates was on the lower side.

2.1.11 Conclusions

The Performance Audit on working of correctional homes flagged various areas that needed improvement.

Many correctional homes had inmates in excess of sanctioned capacity, especially owing to higher percentage of under trial prisoners and thereby putting acute strain on the correctional home amenities. Area, cubic space, numbers of kitchens, latrines and bathrooms were subnormal affecting the quality of life of the inmates. The Department could not augment the capacity to cope with the increasing inmate population, nor could it pursue expeditious execution of civil works assigned to the Public Works Department. Quality testing of supplied water needed more emphasis as otherwise it would expose the inmates to water borne diseases. The Medical care of the inmates suffered

owing to lack of hospitals as well as inadequate facilities like shortage of beds, manpower and equipment requiring referral of inmates to civil hospitals.

The safety and security of the prisoners also left much to be desired as security equipment like scanners, CCTVs, metal detectors, mobile phone jammers were either not installed or were non-functional. There was need to bring in stricter controls over entry of prohibited goods in correctional homes. Further, existence of damaged watch towers, buildings in close proximity to correctional homes, etc. compromised the safety and security of correctional homes.

In open correctional homes, the inmates were not given desired support for availing bank loans while in other correctional homes, financial interest of significant number of inmates could not be safeguarded due to non-opening of individual saving bank accounts.

Vocational training, the key initiative for rehabilitation of inmates, was not given adequate attention as only a few convicts could be trained in various trades and engaged in prison industries.

There were significant shortages in various posts, as a result of which many test-checked correctional homes had higher number of inmates per staff in comparison to national average, indicating inadequate care of the inmates.

2.1.12 Recommendations

- 1. Steps may be taken to improve the living conditions of inmates in correctional homes by pursuing the unfinished repair works with PW Department for their time-bound completion.*
- 2. Correctional home hospitals may be equipped with adequate beds, equipment and manpower to ensure quality medical care to inmates. Steps may be taken to streamline purchase of medicines so as to ensure the receipt of test reports of medicines before their distribution.*
- 3. Steps may be taken for installation and effective operationalisation of the security equipments. The Department may also ensure annual maintenance of these equipment so as to ensure their continued operation. Watch towers may be repaired and manned for effective surveillance.*
- 4. Adequate attention may be given to vocational training.*

HEALTH & FAMILY WELFARE DEPARTMENT

2.2 Medical Education in West Bengal

Executive Summary

Effective delivery of healthcare services depends largely on the nature of education, training and appropriate orientation of all categories of medical and health personnel. Presently, the State has an annual capacity of producing 1950 under-graduate and 881 post-graduate doctors through 13 Government Medical Colleges; while there are 1688 seats for nursing training of all categories in the Government Sector. This Performance Audit on Medical Education in West Bengal attempts to evaluate the situation in West Bengal in relation to threshold density of human resources for healthcare prescribed in the 12th Five Year Plan document as well as the projected future demand of health personnel along with increase in population.

Conducted during April-June 2015 covering the five year period 2010-15, the Performance Audit focussed on the medical education imparted in allopathic medicine (PG, UG and diploma courses), nursing and diploma courses in paramedical technology and came out with various areas of concern needing Government's attention. Major findings include:

- The State Government had neither assessed the requirement of additional healthcare personnel in the coming years, nor did it chalk out a plan for augmenting the seats in various branches of medical education to meet the increasing demand. Shortage of nurses was also a matter of concern. Adverse doctor to nurse ratio (1:0.66 against the norm of 1:3) emphasises the need to give adequate attention to nursing education. The State is not sufficiently geared to meet the additional requirement of PG seats for the next 10 years.
- The Department not only failed to provide adequate funds for increasing the seats, but could not take advantage of the Centrally Sponsored Schemes also. The schemes taken up by the State have suffered from various planning and implementation deficiencies.
- The Government had failed to equip the institutions with the stipulated infrastructure and manpower which can potentially have adverse impact on the quality of education.
- Shortage of faculty in Medical Colleges/ Nursing Colleges and schools was also a matter of concern. There was scope to rationalise manpower deployment.

2.2.1 Introduction

Trained and competent human capital is the foundation for an effective health system. As per the Report of the Working Group on Tertiary Care Institution for the 12th Five Year Plan (2012-17), effective delivery of health care services would depend largely on the nature of education, training and appropriate orientation of all categories of medical and health personnel. Presently, the State has an annual capacity of producing 1950 under-graduate and 881 post-graduate doctors through 13 Medical Colleges in Government Sector; while there are 1688 seats for nurses of all categories in the Government Sector. The setting up of new facilities will have to address imbalances at three levels – regional, specialities and ratio of doctors to nurses and other healthcare professionals. This Performance Audit attempts to evaluate the situation in West Bengal in relation to medical education.

2.2.2 Organisational set-up

The Director of Medical Education (DME) under the Health & Family Welfare (H&FW) Department is responsible for imparting medical education and training, dental education, nursing education and paramedical education. The Medical Education, Research and Training (MERT) Branch under the H&FW Department deals with human resource issues like recruitment, posting, transfer and promotion of the doctors in medical colleges. Its functions, *inter alia*, include construction and maintenance of buildings in medical colleges and hospitals, purchase/ maintenance of equipment and giving approval for any new branch/ Department at teaching hospitals.

Other authorities involved in medical education include:

West Bengal University of Health Sciences (WBUHS): WBUHS was established in January 2003 *vide* Act XIII of 2002 of the State Legislature (Act), for the purpose of affiliating, teaching and ensuring proper and systematic instruction, training and research in Modern Medicine, Homeopathy, Ayurveda, Unani, Nursing, Pharmacy, Dental, Laboratory technology, Physiotherapy, speech therapy and other Paramedical courses. It is responsible for medical education courses from the graduation level upwards.

Medical Council of India (MCI): The MCI was established in 1934 with the primary function of establishing uniform standards of higher qualifications in medicine and recognition of medical qualifications in India and abroad. It lays down standards and carries out inspections of the institutions to ensure that the required standards are met. Medical colleges have to adhere to the norms (both in terms of infrastructure and manpower) prescribed by MCI in order to get recognition before starting MBBS and Post-Graduate courses.

Indian Nursing Council (INC): INC prescribes the minimum requirements for setting up of nursing training institutes. It affiliates and conducts examination for Auxiliary Nursing Midwifery (ANM) and General Nursing & Midwifery (GNM) courses.

State Medical Faculty: This is an autonomous body constituted by the Government of West Bengal for affiliating and conducting examinations for the Diploma courses in Laboratory technology.

2.2.3 Audit Objectives

The audit aimed to assess whether

- ❖ there was adequate planning for equitable distribution of facilities of medical education and to raise the availability of health personnel to the minimum requirement;
- ❖ the requirement of funds was assessed properly by the Department and included in the budget and annual action plans and its utilisation was efficient;
- ❖ available infrastructure in medical education institutions conformed to the relevant norms and
- ❖ availability of medical teaching staff are as per norms.

2.2.4 Audit Criteria

Audit criteria adopted were

- Guidelines of the Medical Council of India (MCI) on Under-Graduate (UG) and Post-Graduate (PG) education;
- Indian Nursing Council Regulations;
- Planning Commission guidelines on Medical Education and
- The West Bengal University of Health Sciences Act, 2002.

2.2.5 Audit coverage and methodology

The Performance Audit, conducted during April-June 2015, focused on the medical education imparted in allopathic medicine (PG, UG and diploma courses) and nursing and diploma courses in paramedical technology. The audit covered the five year period 2010-15. Audit covered the MERT Branch of H&FW Department, WBUHS, and five²⁸ out of 13 Government medical colleges, selected through stratified sampling. Audit also covered seven²⁹ out of total 39 nursing institutions, selected through stratified sampling.

An Entry Conference was held in April 2015 with the Additional Chief Secretary (ACS) of the Department, wherein audit objectives, methodology, coverage, etc. were discussed. The audit findings, conclusions and recommendations were discussed in an Exit Conference (December 2015) with the ACS of the Department. The Departmental views expressed therein have been suitably incorporated in relevant paragraphs.

2.2.6 Planning

2.2.6.1 Preparation of perspective plan

As per the West Bengal University of Health Sciences Act, 2002 (Act), the WBUHS shall prepare a perspective plan for educational development for identification of the location of institutions of higher learning in a manner ensuring equitable distribution of facilities of health sciences education having due regard to the needs of un-served and under-developed areas within the jurisdiction of the University. The plan was to be updated every five years.

Audit, however, noticed that no such plan was prepared by the University as of September 2015.

2.2.6.2 Locational distribution of institutions

Eighteen out of 26 medical colleges (both UG and PG) and 17 out of 21 nursing colleges (both Government and private sectors) are situated in Kolkata and its suburbs. Such uneven distribution of professional colleges and schools may result in severe imbalances across the State, both in terms of number of seats and quality of education and training, eventually affecting the quality of healthcare in districts and putting undue pressure on Kolkata based facilities.

²⁸ College of Medicine, Kalyani, Institute of Post Graduate Medical Education & Research (IPGMER), Kolkata Medical College, Bankura Sammilani Medical College and Midnapore Medical College

²⁹ Colleges of nursing attached to IPGMER, Kolkata Medical College, Bankura Sammilani Medical College and Midnapore Medical College and Nursing Training Schools attached to IPGMER, Kolkata Medical College and Bankura Sammilani Medical College.

This uneven distribution of medical colleges shows up in the skewed distribution of doctors between the rural and urban areas of West Bengal. In 2013-14³⁰, the population served by one doctor in urban areas was 676 while it was 5781 for rural areas. This calls for careful planning for establishment of medical colleges factoring regional imbalances and normative requirements of health personnel.

2.2.6.3 Assessment of requirement of medical personnel

The 12th Five Year Plan document had adopted a threshold density of Human Resources for Health (HRH) at 25 health workers per 10000 population adopting the norm established (2004) by the World Health Organisation (WHO). Against this, 19.4 health personnel were available in West Bengal per 10000 population (*Appendix 2.2.1*) in 2013³¹. However, there were certain constraints in estimating the exact number of health workers as under:

- The number of paramedics is not factored into the calculation, as the State Medical Faculty does not have any data on paramedics. Thus, actual number of available health workers in West Bengal per 10000 population is higher than 19.4. Nevertheless, considering that the State produces only 1186 paramedics a year, the availability of health workers remains well below 25 per 10000 population.
- Further, the present position of doctors and nurses has been calculated by the Government on the basis of number registered with the respective Councils since their inception in 1956 and 1947 respectively without considering the attrition rate (25 per cent for doctors and 40 per cent for nurses as calculated by the Planning Commission on account of death, migration, retirement, etc.).

No attempt was made by the Department to assess the availability of health personnel *vis-à-vis* plan document norms to chalk out a road map to raise the availability of health personnel to that level.

During the Exit Conference (December 2015), the ACS agreed that the Department had not prepared any such plans.

A category-wise segregation of current scenario *vis-à-vis* plan document norms has been shown in **Table 2.2.1**:

Table 2.2.1: Current scenario *vis-à-vis* plan document norms

		Parameter	Present position	Plan document target
Under-graduate medical education (MBBS)		Doctor Population ratio	1:1700 ³²	1:1500 by 2015 and 1:1000 by 2030
Post-graduate (PG) medical education	Clinical Speciality	Number of seats	568	2060 by 2020
	Super Speciality		126	210 by 2020
	Basic Science and other Speciality		241	2357 by 2020
Nursing Education		Doctor- Nurse ratio	1:0.66	1:3
		Number of Nurses (overall)	58612	2.67 lakh by 2022
		Number in Government Sector	35167 in 2014	151167 by 2022

Source: 12th Five Year Plan document and departmental figures

³⁰ As per "Health on the March" 2013-14, a publication by Health & Family Welfare Department, Government of West Bengal

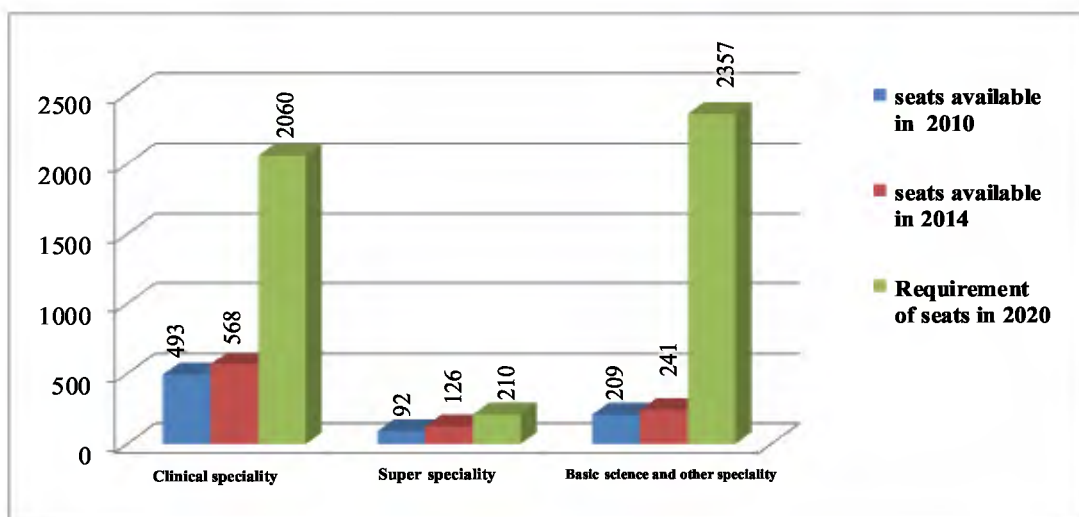
³¹ Latest figures available from West Bengal Medical Council pertained to 2013

³² As per data available in last published Departmental publication "Health on the March" 2013-14

Under-graduate level: Without assessing the requirement of doctors and number of medical colleges required to be established to meet the stated target, GoWB decided (August 2010) to establish three medical colleges as well as to increase seats in the existing medical colleges. Besides, student intake was increased by 450 in seven³³ colleges as per instruction of the Ministry of H&FW, GoI. However, State Government did not make any assessment of additional infrastructure requirement³⁴ as per the MCI norms associated with increase in seats.

Post-graduate (PG) level: Taking a cue from an assessment made (2011) in the Plan document considering the present deficiency and future requirement of teachers in medical colleges as well as outside of medical colleges over the next 20 years, Audit attempted to estimate the extent to which PG seats in West Bengal is to be increased by 2020 (details in **Appendix 2.2.2**). The result is depicted in **Chart 2.2.1** below.

Chart 2.2.1: Availability of seats in specialities in 2010, 2014 and the requirement in 2020



(Source: Data provided by Health & Family Welfare Department and Audit estimation)

Thus, increase in the number of seats between 2010 and 2014 were only marginal in respect of all the three categories as shown in the chart. Under Clinical speciality and Basic Science and other specialities, the requirements of seats are projected to shoot up steeply in the coming years. The State Government, however, did not make any assessment of the required number of PG seats at any level and neither did it take any step to increase the PG seats commensurate with this increasing requirement. Since the West Bengal Medical Council did not maintain any data regarding the discipline-wise number of PG doctors in the State, it was not possible to quantify the shortage.

In reply, the Department stated (October 2015) that “initiatives had been taken to enhance post-graduate seats in State-run medical colleges and there was an ongoing process to meet the quantum required for the next 10 years”. The reply, however, did not specify the initiatives taken. It was observed that there was indeed an increase in post-graduate seats in the State; but the increase was

³³ 100 each in Kolkata Medical College (KMC) and Nil Ratan Sarkar (NRS) Medical College and 50 each in RG Kar, IPGMER, Burdwan, Bankura Sammilani and North Bengal Medical Colleges.

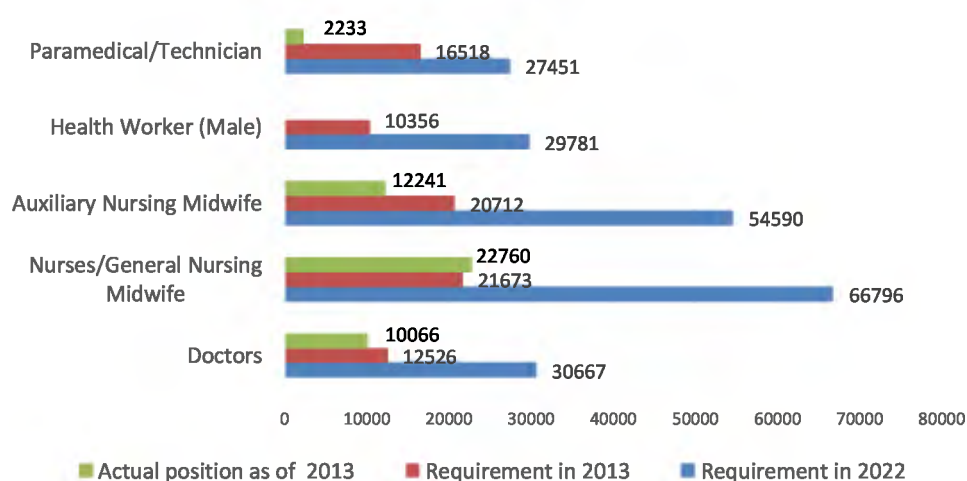
³⁴ Practical rooms, library, lecture theatre, auditorium-cum-examination hall, demonstration rooms, research laboratories, hostels, etc.

attributable primarily to relaxation of teacher-student ratio³⁵ by the MCI, rather than initiative taken by the Government (as discussed later in the *para* 2.2.7.3).

Nursing Education: Though there is an overall shortage of nurses in India with doctor nurse ratio of 1:1.6, in West Bengal, doctors outnumbered the nurses. This calls for careful planning to improve the doctor-nurse ratio in the coming years. The Department, however, had no policy on the doctor-nurse ratio and neither was any plan prepared aimed at rationalisation of the ratio. The situation appeared alarming with only 2345 nurses getting registered with the West Bengal Nursing Council annually (as of 2014). With this trend, the goal of bridging the gap between future demand and actual availability of nurses would remain unfulfilled in a foreseeable future (99 years, as analysed in *Appendix 2.2.3*). Even in the Government Sector, availability/ addition of nursing staff *vis-à-vis* future requirement as per IPHS norms considering the gap was too big to be bridged within a reasonable time (50 years, as analysed in *Appendix 2.2.3*).

Requirement of health personnel in Government facilities: The requirement of Health care professionals of various cadres in various levels³⁶ of Government facilities have been specified in the Indian Public Health Standard (IPHS), while Minimum Standard Requirements (MSR) for Medical College & Hospitals (MCHs) have been prescribed by the Medical Council of India (MCI). The current requirement³⁷ of health personnel and the requirement in 2022³⁸ as per these standards are shown in **Chart 2.2.2** below:

Chart 2.2.2: Requirement of health workers in 2013 and 2022 as per IPHS norms in Government hospitals



Total number of Health Worker (Male) in West Bengal was not furnished by the Department

³⁵ Prior to PG Regulation 2010 came into force, one unit of PG education (consisting of one Professor, one Associate Professor and one Assistant Professor) against 30 beds in the attached hospital was allowed to admit three PG students. In the said Regulation, this was increased to four students per unit without increase in number of teaching personnel or number of bed. This had led to higher intake of PG students against the existing infrastructure.

³⁶ Sub Centres (SCs), Primary Health Centres (PHCs), Community Health Centres (CHCs), Sub-district Hospitals (SDH) and District Hospitals (DHs)

³⁷ Considering the existing 10356 SCs, 909 PHCs, 347 CHCs, 68 SDHs, 21 DHs and 13 MCHs

³⁸ Population of 10.48 crore in 2022 would entail total of 20960 SHCs, 3493 PHCs, 873 CHCs, 68 SDHs, 21 DHs and 31 MCHs.

As is clear from **Chart 2.2.2** above, the existing gaps between requirement of all categories of health personnel and numbers actually available are substantial and unless planned well, meeting such wide demand gaps will be a challenge to the Government. However, the Government did not chalk out any concrete road map to bridge the gap between the requirement and availability, resorting only to *ad hoc* measures to augment the capacity of teaching medical institutions.

In its reply (October 2015), the Department stated that it was endeavouring to augment the annual student intake capacity, opening new colleges (five new medical colleges are proposed to be set up) as also retaining health manpower (by increasing the retirement age). In its opinion, there appeared to be a “disconnect between the policies of the Central Government for Human Resources Development in Medical/ Nursing colleges and the stands taken by the Councils in as much as the assessment and accreditation parameters do not seem to meet with the objectives set forth by the Central Government”. However, there was no attempt by GoWB to take up the matter with the GoI Ministry to remove this ‘apparent disconnect’ that has been impeding the objective.

2.2.6.4 Comparative position with some other States

Comparison of number of seats of doctors and nurses in West Bengal with those of a few States such as Karnataka, Tamil Nadu, Maharashtra and Andhra Pradesh (*vide Appendix 2.2.4*) showed that in terms of availability of institutions and number of seats, West Bengal lags far behind these States as indicated in the **Table 2.2.2** below. It is seen that involvement of private sector has made most of the differences.

Table 2.2.2: Comparison of availability of Medical institutions and seats in West Bengal with those available in comparable states

Parameters	West Bengal			Comparable States*		
	Government sector	Private sector	Total	Government sector	Private sector	Total
Number of Medical Colleges	13	3	16	12-21	24-34	43- 46
MBBS seats	1950	400	2350	1500-2715	3145-5255	5745 -6755
Number of NTCs	7	11	18	4-14	90-336	96-344
B.Sc Nursing seats	310	605	915	200-771	4015-18243	4315-18773
Number of NTSs	34	31	65	13-35	180-546	212-559
GNM seats	1378	1165	2543	491-1284	5285-25405	6503-25896

*Karnataka, Tamil Nadu, Maharashtra and Andhra Pradesh

Source: Union Health Ministry's reply to Parliamentary questions (October 2013)

Even in Government Sector, Tamil Nadu and Andhra Pradesh, their lesser population notwithstanding, have more number of medical colleges as compared to West Bengal.

2.2.7 Steps taken to increase the availability of health personnel

2.2.7.1 Management of funds

The 12th Five Year Plan document had adopted a goal of 500 Health Workers (consisting of 85 doctors, 170 nurses/ GNMs, 85 ANMs and others) per lakh population by the end of the 13th Plan (2022). Considering these parameters

and the population growth³⁹, the State would require 5.24 lakh health personnel (consisting of 0.89 lakh doctors, 1.78 lakh Nurses/ GNMs and 0.89 lakh ANMs⁴⁰). To address this quantum jump in the requirement of human resources, Planning Commission had proposed (November 2011) setting up of 20 new Medical Colleges, six new Colleges of Nursing, 32 new Nursing Schools and 25 new ANM schools in West Bengal by 2022. This would entail an expenditure of ₹ 2441 crore⁴¹ over the period 2012 to 2022. The Department, however, did not adequately respond to this need, as capital allotment on medical education during 2010-15 was only ₹ 1917.24 crore, against which ₹ 985.68 crore was expended (*Appendix 2.2.5*). This included non-drawal of ₹ 1095.66 crore out of capital allocation of ₹ 1234.40 crore during 2013-14, the reasons for which was not found on record.

During the Exit Conference (December 2015), neither the reasons of such increase in budget allocation for 2013-14 nor the factors behind non-utilisation of the allocated funds could be explained by the Department.

2.2.7.2 Under-graduate Medical Education (MBBS)

The status of establishment of three medical colleges and enhancement of seats in the existing ones is discussed in the subsequent paragraphs in the perspective of targeted increase in the doctor-population ratio from the existing 1:1700⁴² to 1:1000 by 2030 as envisaged by the GoWB.

(i) Setting up of three new medical colleges

The Department entrusted (August 2010) the works of planning, designing and construction of three new medical colleges (100 seats each) at Malda, Murshidabad and Kamarhati to West Bengal Medical Services Corporation Limited (WBMSCL) with the target of admitting the first batch of students from the academic year 2011-12. The Department, however, ignored the fact that with high vacancy position in technical cadre (82 to 90 *per cent* posts remaining vacant out of total 101 such posts), WBMSCL was not in a position to undertake or supervise such a volume of work. WBMSCL assigned (November 2010) the work on a turnkey basis to a private company (contractor) selected through tender with the target date of completion in March 2012. The contractor assessed the total built-up area of these three medical colleges as 118957 sqm.⁴³ and quoted a price of ₹ 183.61 crore.

The built-up area assessed by the contractor was three *per cent* less than the requisite space as per MCI norms (123106 sqm.). However, after issuing the work order (November 2010), WBMSCL increased the floor space requirement without any recorded justification to 171891 sqm.⁴⁴, which was 40 *per cent* higher than normative requirement and worked out the enhanced cost as ₹ 354.50 crore. The contractor pointed out that such increase in

³⁹ The projected population of the State in 2021, considering the decadal growth rate of 13.93 per cent, shall be 10.4845 crore

⁴⁰ The rest 167752 Health Workers shall consist of AYUSH, Dentist, Pharmacist and Paramedics.

⁴¹ Going by the unit cost estimate of Education and Training cost of ₹100 crore for Medical Colleges, ₹10 crore for Nursing Colleges, ₹8 crore for Nursing Schools and ₹5 crore for ANM Schools. All these estimates are based on 2011 prices.

⁴² As per data available in last departmental publication "Health on the March" 2013-14.

⁴³ New construction: 102665 sqm. and modification: 16292 sqm.

⁴⁴ New construction: 165130 sqm. and addition & alteration: 6761 sqm.

built-up area would necessitate increase in number of lifts, elevation of buildings, etc. However, the contractor was asked to execute (November 2010) the enhanced scope of work without any amendment in the work order. WBMSCL terminated the contract in March 2014 on the ground of slow progress (financial progress being 44 *per cent*) and entrusted the residual work to Macintosh Burn Ltd. (a State Government PSU) with the target date as July 2015 necessitating a cost enhancement by ₹ 103 crore (based on prevailing PWD rates). The contractor sought arbitration (January 2015) against the said decision of WBMSCL; the decision of the arbitrator was awaited as of September 2015.

Thus, owing to WBMSCL's arbitrary decision to increase the scope of work without any justification led to delay in completion of the work. The project was yet to be completed even with a time over-run of more than three years jeopardising the academic schedules. Though two colleges got permission from MCI for admitting first year students from 2011, Murshidabad MCH got the permission only in 2012 as the first year's requirement of MCI could not be fulfilled.

In reply (June 2015), WBMSCL attributed the delay to the failure of the contractor without justifying its own reasons behind the arbitrary decision. The reply was not acceptable as it was primarily the increase of scope of work by WBMSCL, which had resulted in such delay. Besides, decision of the Department in assigning the work to WBMSCL without considering its existing technical capability also lacked justification.

(ii) Increasing MBBS seats in existing medical colleges

The Central Government had instituted a scheme for 'Upgradation of existing State Government Medical Colleges to increase MBBS seats in the Country' with funds shared between the Centre and States in the ratio of 70:30. GoI instructed (January 2010) the State Government to increase the number of seats in the existing colleges, considering the optimum number of seats⁴⁵ that can be accommodated against the existing number of beds in the attached hospitals. Accordingly, 450 seats were to be increased in seven⁴⁶ colleges, which necessitated setting up of additional infrastructure like central library, lecture theatres, auditorium/ examination hall, playground/ gymnasium, etc. As envisaged under the scheme, increase of one MBBS seat would involve an expenditure of ₹ 1.20 crore, indicating a total investment of ₹ 540 crore (Central: ₹ 378 crore, State: ₹ 162 crore) for 450 additional seats. The State Government, however, did not apply for Central Assistance under this scheme for no recorded reasons and consequently, relinquished an opportunity to avail funds for increasing MBBS seats.

Though the seats were increased from 2011-12 onwards, the State Government allotted only ₹ 198 crore (37 *per cent* of ₹ 540 crore required) to these colleges, of which 60 *per cent* of the allotments were made only during 2013-15. Thus, enhancement of seats was made without allocating adequate

⁴⁵ 1100 beds are required in the attached hospital for admitting under-graduate 250 seats, 900 beds for 200 seats, 700 beds for 150 seats and 500 beds for 100 seats

⁴⁶ 100 each in Kolkata Medical College (KMC) and Nil Ratan Sarkar (NRS) Medical College and 50 each in RG Kar, IPGMER, Burdwan, Bankura Sammilani and North Bengal Medical Colleges.

funds for necessary infrastructure. Audit test-checked three⁴⁷ out of these seven colleges and found that there were shortfalls⁴⁸ in the capacity of the central library (in three MCHs), lecture theatre (in three), lecture theatre within hospital (in three), auditorium cum examination hall (in one) and hostels (in three) (*vide Appendix 2.2.6*).

Thus, the Department increased MBBS seats without providing for the requisite infrastructure.

In reply (October 2015), the Department did not offer any comment explaining the reason behind non-opting for the Central scheme for increasing the number of seats in the above mentioned seven colleges. It was, however, intimated that the Department had recently submitted DPRs for enhancement of 50 MBBS seats each in Calcutta National Medical College and Midnapore Medical College to the GoI for availing itself of the benefit of the Central Scheme.

During the Exit Conference (December 2015), the Department stated that it had now applied for the Central Government Scheme.

2.2.7.3 Initiatives for increasing the PG seats

During 2010-14, 119 PG seats were increased in the State. Of this, 37⁴⁹ were increased by the initiative of the State Government and 82 seats were increased under one Central Scheme. Further, 23 seats were increased in DM and four in MCH.

The status of two Central Schemes aimed at increasing PG seats is detailed below.

(i) Centrally Sponsored Scheme of “Upgradation of State Government Medical Colleges”

Ministry of Health & Family Welfare (MOH&FW), GoI approved (January 2010) creation of additional 466 post-graduate seats in eight State Medical Colleges under the Centrally Sponsored Schemes “Upgradation of State Medical Colleges” at an approved cost of ₹ 168.91 crore. It released ₹ 112.67 crore between November 2010 and March 2013 directly to eight medical colleges. Against the State share of ₹ 42.23 crore, State Government released only ₹ 9.3 crore (22 *per cent*) to three colleges, with no funds being released to the remaining five colleges. The status of implementation of the scheme in these eight colleges is shown in *Appendix 2.2.7*.

As of March 2015, the college authorities had spent ₹ 73.09 crore on infrastructure (₹ 33.65 crore) and equipment (₹ 39.44 crore) out of the said grant. Expenditure on infrastructure, however, included ₹ 31.78 crore handed over to different PWD divisions for works, which were in various stages of completion. Audit scrutiny revealed the following:

⁴⁷ Bankura Sammilani, IPGMER and KMC

⁴⁸ Shortfalls in the capacity of the central library in three (Bankura Sammilani MC, Midnapore and KMC), lecture theatre in three (Bankura Sammilani, IPGMER and KMC), lecture theatre within hospital in three (KMC, Midnapore and COM JNM Kalyani), auditorium cum examination hall in two (Bankura Sammilani and IPGMER) and in hostels in three (IPGMER, Midnapore and COM JNM)

⁴⁹ Kolkata Medical College (15), Midnapore (18) and BC Roy (4)

- The Department had not made any gap analysis in respect of infrastructure, equipment and faculty in respect of the colleges selected for upgradation.
- The Department did not even have figures regarding the amount received and expended by each college.

Thus, the colleges were spending project funds without any centralised guidelines/ monitoring.

Since the posting of teachers in various disciplines were beyond the purview of the colleges, it was found that the colleges were not able to increase PG seats or start PG courses for want of faculty. It was also seen that the medical colleges were not prepared to avail the benefits of the scheme as only five of the selected colleges applied for 151 additional seats to MCI during 2012-14 after obtaining essentiality certificate from DME and taking consent for affiliation from WBUHS. Three colleges⁵⁰ did not apply for increase of PG seats, though they received funds under the scheme. MCI permitted only 54 post-graduate seats in various disciplines in those five colleges from the academic years 2013-14 and 2014-15 on the basis of inspection. It did not approve the remaining proposals due to manpower and infrastructure constraints.

Thus, State Government and the medical colleges failed to take advantage of the Central Scheme due to their lack of preparedness. During the Exit Conference (December 2015), the Department stated that the Central Government was giving funds directly to medical colleges without consulting it. However, once the funds have been received, the Department should have taken co-ordinated efforts to utilise it fruitfully.

(ii) Pradhan Mantri Swasthya Suraksha Yojana (PMSSY)

The GoI, in consultation with the State Government, identified (March 2004) Kolkata Medical College (KMC) for upgradation to the level of AIIMS under the Pradhan Mantri Swasthya Suraksha Yojana (PMSSY). This upgraded institute was to provide teaching and treatment facility in 39 Super Speciality subjects. The upgradation was proposed to be taken up in two phases *i.e.* construction of Out Patient Department (OPD) and Academic Block in first phase and construction of 288 bedded Super Speciality Block (SSB) in the second phase, which was to be completed by 2009. The construction of SSB was scheduled to begin after transferring the OPDs to the new block followed by demolition of the existing OPD block.

Construction of the buildings by engaging contractors was the responsibility of GoI. State Government was to make available clear site for construction, arrange for necessary power supply to the buildings and to prepare a detailed assessment report to identify the gaps in the existing facilities and quantify Department/ speciality-wise requirements. A Project Monitoring Committee⁵¹ was also to be constituted (November 2007) for reviewing the progress of work through monthly meetings.

⁵⁰ IPGMER, School of Tropical Medicine and RG Kar MCH

⁵¹ Headed by the Principal Secretary (Health) consisting of representatives from the Local bodies, Civil Works Departments, in addition to the Project Consultants of the MOH&FW, Architects and Head of the Medical College being upgraded.

Audit scrutiny, however, revealed that the State Government did not prepare any gap analysis report specifying the deficiencies in the existing infrastructure of KMC. Consequently, instead of taking a holistic view of the whole project, works were sanctioned in 31 tranches during 2010-11 to 2014-15 leading to longer time span taken for preparing estimates, tender formalities, etc.

Further, the State Government did not constitute any Project Monitoring Committee consisting of all the stakeholders. As a result, the impediments faced during the execution of the work (encroachment of land, existence of undemolished substructure/ underground sewer lines/ water lines at the site, delay in providing all necessary licences, delay in permission for cutting trees, lack of additional power, etc.) could not be effectively addressed, which contributed to delay in the execution. The building was handed over to the State Government in January 2011. Thereafter, there was further delay of three years in making adequate arrangement of power from Calcutta Electric Supply Corporation (CESC). The building was officially taken over by the Principal, Kolkata Medical College in January 2014.

As of December 2015, out of three buildings envisaged under the project, OPD Building and Academic Building had been handed over to the Kolkata Medical College in January 2014 without the requisite heating and ventilation systems and without a functional lift, while construction of the third (Super Speciality Building) was yet to begin.

Thus, creation of AIIMS-like teaching and treatment facilities in the State remained unachieved even after lapse of six years from the target date of completion due to apparent lack of a sense of urgency in the approach of the Department.

During the Exit Conference (December 2015), the Department stated that the Project Monitoring Committee had now been created for the Phase III of PMSSY which was currently being implemented in three medical colleges.

2.2.7.4 Nursing Education

In view of shortage of nurses, Planning Commission had proposed (2011) setting up of 63⁵² nursing training institutions in West Bengal which would entail a capital investment of ₹ 441 crore over the period from 2011 to 2021. Against this requirement, capital expenditure for nursing education for the period 2010-15 was only ₹ 30.55 crore. Not a single Nursing Training Centre (NTC)/ Nursing Training School (NTS) was established in the State in the Government Sector during the period of review.

The Government had no policy regarding Medical Education in General and in Nursing Education in particular. Considering that the population of nurses in West Bengal was less than that of the doctors, this was a failure on the part of the Government. Thus, lack of any policy regarding improving the doctor to nurse ratio coupled with the poor allocation of resources for nursing education had stymied the availability of nurses in adequate numbers in the State.

⁵² Six new Colleges of Nursing, 32 new Nursing Schools and 25 new ANM schools

(i) Setting up of Nursing Training Schools under Centrally Sponsored Scheme

With a view to increasing the over-all availability of nursing personnel as well as addressing their uneven spread across the country, Government of India (GoI) initiated a Centrally Sponsored Scheme for strengthening and upgradation of Nursing Schools and Colleges during the 11th Five Year Plan. Under the scheme, eight⁵³ General Nursing & Midwifery (GNM) Schools were to be established at an expenditure of ₹ 10 crore each with 85:15 cost sharing between the Centre and the State. Accordingly, in December 2011, GoI had released ₹ 34 crore to West Bengal State Health & Family Welfare Samiti for establishment of eight GNM Schools at the rate of ₹ 4.25 crore each.

In June 2012, Department entrusted WBMSCL, the task of preparation of detailed plan and estimate for each school as per model drawing. After WBMSCL expressed its inability (June 2012) to take up this work, the Department entrusted (June 2012) the task of preparing the estimates to PWD. However, the estimates (ranging from ₹ 10.43 crore to ₹ 18.55 crore) prepared by the PWD (January to March 2013) for the building were higher than the cost estimated (₹ 5.35 crore) by GoI as per model drawing. The Department, therefore, decided (October 2013) to start the construction work in a phased manner to keep the expenditure on first phase limited to GoI stipulations and again asked PWD to prepare revised estimates which were received only in August-September 2014. Accordingly, the Department accorded (December 2014 and January 2015) administrative approval and financial sanction of ₹ 38.44 crore for seven GNM Schools (except Malda). Analysis of time consumed in decision making and subsequent actions indicated delay at various levels of the process as discussed in **Table 2.2.3**.

Table 2.2.3: Analysis of delay in the process of planning and finalising

Month in which funds were received from GoI	Month in which work was entrusted to executing agency	Month in which estimate was submitted by PWD	Month in which Department instructed PWD to prepare revised estimate within ₹ 5.35 crore	Month in which revised estimate submitted by PWD	Month in which Department issued administrative approval and financial sanction	Total delay from receipt of fund to issue of administrative approval and financial sanction
December 2011	June 2012 (Delay of six months)	January 2013 to March 2013 (Delay of six to nine months)	October 2013 (Delay of seven to nine months)	August 2014 and September 2014 (Delay of 10 to 11 months)	December 2014 and January 2015 (Delay of three to four months)	36 to 37 months

Source: Records of H&FW Department

As of March 2015, the works had not proceeded beyond soil testing and the process of tendering even after lapse of more than three years since receipt of GoI funds. The funds, however, remained parked with WBMSCL.

The delays in project creation would adversely affect the future availability of nurses in the State.

⁵³ Ghatal (Paschim Medinipur), Barasat (North 24 Parganas), Malda Uttar, Jangipur (Murshidabad), Jhargram (Paschim Medinipur), Uluberia (Howrah), Kolkata Uttar and Basirhat (North 24 Parganas).

2.2.7.5 Paramedical Education

Paramedical and allied healthcare professionals constitute the base of the pyramid of Human Resources for Health (HRH). They are required in adequate numbers for optimal performance of teams. The primary role of paramedics is to provide advanced pre-hospital medical care to the patients. They work in a healthcare field in an auxiliary capacity to a physician. They are specially trained medical technicians certified to provide a wide range of emergency medical services. With the advent of technological development of medical sciences, several invasive and non-invasive tools were designed, that required an increase in trained paramedical manpower.

As indicated earlier in this Report, actual number of paramedics in the State was not ascertainable as the State Medical Faculty, the statutory body in charge of conducting the paramedical courses (diploma and certificate), does not award any registration number. It, therefore, had no data on the paramedics in the State. However, as per IPHS standards, the present requirement of paramedics in the Government sector in West Bengal is likely to increase from present level of 16518⁵⁴ in 2013 to 27451 in 2022 considering the enhanced number of health facilities as per the increased population in 2022.

The Department, however, did not take steps to assess the number of paramedics required in the State to meet the future need. Neither did it provide any budgetary allocation for paramedical education during 2010-15. The courses were run on self-financing mode taking fees from the students. Though MOH&FW launched (2013) a Centrally Sponsored Scheme⁵⁵ with funds sharing pattern of 85:15 between GoI and State, the State Government did not send any proposal for setting up institutions for paramedical education. The number of paramedical courses increased marginally from 11 in 2010 to 13 in 2014 while there was 79 *per cent* increase in number of students (661 to 1186). However, production of 1186 paramedics in a year was evidently too meagre to address the prospective needs as at this rate it would take about 21 years⁵⁶ to meet the demand in 2022.

The Department, in its reply stated (October 2015) that West Bengal Allied and Paramedical Council Bill has been passed (September 2015) in West Bengal Legislative Assembly, which would not only facilitate creation of more teaching facilities but also ensure registration of paramedical professionals and maintenance of educational standards of paramedical health workers.

2.2.8 Infrastructure and medical equipment

2.2.8.1 Availability of infrastructure

Out of 13 Medical Colleges, data regarding availability of basic infrastructure in respect of two colleges (Malda and Calcutta National Medical College) were not available. In 11 other colleges, there were shortfall in the capacity of

⁵⁴ Number of paramedical personnel required in existing Government health facilities in 2013 as per Indian Public Health Standard

⁵⁵ Setting up of institutions of Paramedical Sciences in State and setting up of college of Paramedical education for enhancing the availability of Allied Health Professionals

⁵⁶ Computed by Audit based on IPHS norms

the central library in six⁵⁷ medical colleges, in lecture theatres in nine⁵⁸ medical colleges, in lecture theatres within hospital in nine⁵⁹ medical colleges, in auditorium-cum-examination hall in four⁶⁰ medical colleges and in hostels in five⁶¹ medical colleges (*Appendices 2.2.6 and 2.2.8*). This could be attributed to inadequate and delayed capital allotment and expenditure as indicated in *paragraph 2.2.7.1*.

The Department in its reply, stated (October 2015) that infrastructure was being developed as per MCI norms and some of the components were expected to be completed within 2015-16.

2.2.8.2 Availability of medical equipment

MCI stipulates the minimum standard requirements of equipment depending on the student intake. Every medical institution for MBBS admissions shall have 21 Departments equipped with specified equipment for each Department.

Scrutiny of records in four⁶² test-checked medical colleges having annual admission capacities in MBBS courses ranging between 100 and 250 revealed that there were noticeable shortages of medical equipment *vis-à-vis* MSR in almost each Department (*Appendix 2.2.9*). The most significant shortages were noticed in Departments of Medicine (89 to 100 *per cent*), Forensic Science Medicine (80 to 100 *per cent*), Pharmacology (58 to 99 *per cent*), Biochemistry (57 to 85 *per cent*) and Gynaecology & Obstetrics (63 to 93 *per cent*) in each test-checked college. As the colleges had not analysed the requirement and availability of medical equipment, it could not intimate their projected requirements of medical equipment while preparing budget estimates, which included mainly the amounts required for salary disbursement. Further, in test-checked colleges, there were shortages of storekeepers (82 *per cent* in State as a whole) who were responsible for keeping the accounts of equipment. As a result, availability/ shortage of equipment was not ascertainable.

Thus, deficiencies both in terms of equipment as well as other infrastructure potentially compromised the quality of education provided by these colleges.

2.2.8.3 Infrastructure deficiencies in Nursing Colleges/ Schools

The Indian Nursing Council (INC) prescribes the minimum infrastructure requirement⁶³ for setting up a nursing training institution. Out of four⁶⁴ test-

⁵⁷ Midnapore, Bankura Sammilani, Kolkata Medical College, College of Medicine (COM), Sagar Dutta Hospital, RG Kar Medical College and NRS Medical College

⁵⁸ KMC, IPGMER, Bankura Sammilani, Murshidabad, COM Sagar Dutta Hospital, Burdwan Medical College, North Bengal Medical College, RG Kar Medical College and NRS Medical College

⁵⁹ Midnapore, Kalyani, KMC, Murshidabad, COM Sagar Dutta Hospital, Burdwan Medical College, North Bengal Medical College, RG Kar Medical College and NRS Medical College

⁶⁰ Midnapore, Kalyani, Bankura Sammilani and IPGMER

⁶¹ Midnapore, Kalyani, IPGMER, KMC and Murshidabad

⁶² Bankura Sammilani Medical College and Midnapore Medical College (each having 100 admissions annually), IPGMER Kolkata (150 admissions) and Kolkata Medical College (250 admissions)

⁶³ ANM School: Two class rooms, two laboratories and other facilities for staff, library, toilets, etc. totalling 10060 Sq. ft. for Academic block and 15625 Sq. ft. for Hostel block for admitting 40-60 students.

Nursing Training School/ College of Nursing: Four lecture halls, six laboratories and other common facilities of staff, library and toilets totalling 23720 Sq. ft. for the Teaching block and 30750 Sq. ft. for the Hostel block for admitting 40-60 students.

⁶⁴ Midnapore, Bankura, Kolkata Medical and SSKM

checked Colleges of Nursing, two⁶⁵ were being operated in the premises of the Nursing Hostel while the remaining two had separate buildings.

As regards adequacy of infrastructure in the Government Nursing Colleges/ Schools, information was furnished to Audit by four out of ten colleges and 25 out of 39 schools. In response to a questionnaire issued by Audit, none of the colleges stated they had adequate infrastructure. Only six out of 25 schools stated that they had sufficient infrastructure, while 15 other schools stated that their infrastructure was not sufficient.

In three⁶⁶ test-checked Nursing Training Schools (NTS), which are fully residential, there were severe shortages of infrastructure compared to INC norms

- Compared to norms, only 20 to 35 *per cent* floor area was available in academic blocks while hostel blocks had less than 20 *per cent* of normative requirement of floor area.
- Kolkata Medical College NTS had no hostel of its own. It faced a severe shortage of infrastructure with the result that it admitted students only once every three years.

Thus, the Department failed to equip the existing colleges/ schools with adequate infrastructure to provide quality nursing education.

2.2.9 Availability of faculty

The MCI lays down the requirement of faculty for both under-graduate (based on the number of annual admissions) and post-graduate⁶⁷ admission (as per the Post Graduate Medical Education Regulations). These regulations provide that a Clinical Department or its unit⁶⁸ which trains candidates for Broad or Super Specialities shall have a minimum of three full time faculty members belonging to the concerned disciplines, of whom one shall be a Professor, one Associate Professor and one Assistant Professor/ Lecturer. The second or subsequent unit may be headed by an Associate Professor alongwith two Assistant Professors/ Lecturers. The ratio of PG teacher to the number of students to be admitted for the degree course shall be 1:2 for a Professor and 1:1 for other cadres in each unit per year subject to a maximum of four PG seats per unit per academic year including diploma.

Applying these principles, Audit computed the requirement of manpower in 12⁶⁹ of the 13 colleges where both UG and PG courses are conducted considering the number of faculty required as per Minimum Standard Requirement (MSR) and also PG seats as per actual intake. The results are summarised in **Table 2.2.4** below:

⁶⁵ Midnapore and Kolkata Medical

⁶⁶ Kolkata Medical, Bankura and SSKM

⁶⁷ MD/ MS, DM/ M.Ch. and Diploma

⁶⁸ A unit shall consist of not less than 30 and not more than 40 beds for Degree/ Diploma courses. In case of Super Speciality course, a unit should have not less than 20 and not more than 30 beds.

⁶⁹ Excluding college of Medicine, Kalyani which has a different cadre being attached to WBUHS

Table 2.2.4: Manpower required, sanctioned and posted in 12 Medical colleges

Name of the post	Requirements(MSR)	Sanctioned Posts	Excess in sanctioned posts (<i>per cent</i>)	Men in position as on 1 January 2015
Professor	314	557	77	599
Associate Professor	558	744	33	587
Assistant Professor	799	1005	26	922
Basic Tutor	1214	1302	7	903

Source: Estimation by Audit and data furnished by Department

Table 2.2.4 clearly indicates that the sanctioned post (especially in case of Professor) was higher than the minimum requirement.

However, college-wise and discipline-wise analysis revealed that the faculty was concentrated in the two Kolkata colleges (KMC and IPGMER⁷⁰) while even MSR was not being met in Medinipur (eight disciplines) and Bankura (eight disciplines). This points to the need for an even distribution of faculty.

In its reply, the Department stated (October 2015) that apart from teaching, some medical college hospitals also required increased number of faculty for providing patient care services. However, the reply was silent on the issue of the MSR not being fulfilled in the colleges situated away from Kolkata. This assumes further significance as manpower deficiency in individual colleges had factored behind MCI's decision in not allowing enhancement of all PG seats applied for in some colleges (*vide para 2.2.7.3*).

During Exit Conference (December 2015), the Department agreed that there was scope to rationalise manpower.

2.2.9.1 Faculty position in Nursing Education

As per INC norms, the teacher-student ratio for nursing education should be 1:10 on sanctioned strength of students.

Nursing colleges: The sanctioned numbers of faculty for a nursing college with an annual intake of 60 students for B.Sc. and 25 students for M.Sc. are 25 and five respectively. For a college running both GNM and B.Sc. with an annual intake of 60 in each, 43 faculty were necessary and for post-Basic B.Sc., it was 12. The position in four test-checked colleges is given in **Table 2.2.5:**

Table 2.2.5: Availability of teaching faculty in test-checked Nursing Colleges

Sl. No.	Name of the College	Intake Capacity	Required Sanctioned Strength as per INC norms	Sanctioned Strength	Men in position (March 2015)
1	Government College of Nursing, Midnapore Medical College & Hospital	B.Sc. - 50	21	18	5
2	Government College of Nursing, Bankura Sammilani Medical College & Hospital	B.Sc.-50	21	18	7
3	Government College of Nursing, Kolkata Medical College & Hospital	B.Sc.-50 PB B.Sc. – 40 M.Sc.- 25	34	26	15
4	Government College of Nursing, SSKM Hospital (IPGMER)	B.Sc.-30 PB B.Sc. – 25 M.Sc.- 25	28	39	16
Total			104	101	43

Source: Records of test-checked Nursing Colleges

⁷⁰ In IPGMER, 21 Departments out of 37 had excess manpower while in KMC, 13 out of 28 Departments had excess manpower.

Thus, only 43 teaching staff were posted in the four test-checked nursing colleges against the normative requirement of 104.

Nursing schools: For an ANM School, there should at least be one Principal and sufficient numbers of nursing tutors to meet the above ratio of 1:10. The Directorate of Nursing Services did not have any consolidated figures of number of teaching posts sanctioned in nursing schools and actual men-in-position thereagainst. In response to an audit query, 19 NTSS furnished information on the same. In these 19 NTSSs, 229 posts were required as per norms, against which the number of sanctioned posts stood at 241. However, against these 241 posts, only 183 teachers were in position as of March 2015.

In all three test-checked NTS (Bankura, KMC and IPGMER), there were shortages of manpower ranging from 21 to 71 *per cent* compared to the norm. The Department, in its reply stated (October 2015) that it was on course to achieving the target in Nursing Training Schools by filling vacant posts by recruitment, promotion, etc. and also by sanctioning/ creating Nursing Teaching posts. The reply, however, did not indicate any specifics.

The Department during the Exit Conference held in December 2015 stated that it was planning to recruit more nurses.

2.2.10 Quality and Monitoring

To attain the highest standards of academic excellence by providing the physical infrastructure, West Bengal University of Health Sciences (University) had powers to monitor, evaluate and classify the academic performance of affiliated colleges and recognised institutions. The General Council of the University can consider and pass appropriate resolutions on the Annual Report, financial estimates and Audit Reports on the accounts of the University. The Executive Council (EC) is to prepare the Annual Report of the working of the University for presenting before the General Council at its annual meeting. Copies of the Annual Report, along with the resolution of the General Council are to be submitted to the State Government for tabling in the State Legislature. Further, a report of the working of the University is to be presented by the Vice Chancellor to the General Council at its annual meeting. Audit observed the following in this regard:

- The University did not prepare any Annual Report since inception (January 2003), as the annual reports of the constituent colleges were not received. As a result, Annual Reports were never submitted to the State Government for tabling in the Legislature.
- Since the General Council did not meet after 2010, reports on the working of the University were not presented to the General Council by the Vice-Chancellor.

The University also has a Planning Board responsible for preparing physical and academic development plan and conducting academic audit of University Departments, institutions and colleges at least once in three years. In addition to the above, the Chancellor at least once in every ten years, is to constitute a Commission to review the functioning of the University and make recommendations. It was observed that

- The Planning Board and the General Council were non-functional since 2010, as the term of the members had expired and new members were not appointed. Hence, academic audit of any University Departments, institutions, colleges or institutes were never conducted.
- The Chancellor also did not constitute any Commission to review the functioning of the University even though ten years had elapsed since its establishment.

Further, there was an Inspector of Colleges who is to inspect the affiliated colleges once a year and submit a report as to fulfilment of conditions of affiliation, maintenance of financial accounting and the academic administration of the colleges. Affiliated colleges are also to furnish an Annual Report to the Academic Council at the close of the academic year, indicating the subject-wise number of lectures delivered together with a performance report of the teaching staff, with comments thereon by the Principal. Audit noticed that

- The affiliated colleges never furnished any report/ return to the University. There was also no system of routine inspections of the affiliated colleges periodically, as envisaged in the Act. Colleges or Departments were inspected only once either before opening of the college/ institutions or before introducing new courses. This was mainly due to paucity of staff as the Inspector of Colleges functioned for only two days a week. Hence, it was not possible to judge the academic standards of the affiliated colleges or Departments.

Evidently, the University had failed in its job of monitoring its affiliated institutions. The University did not fulfill its task of planning and development of medical education.

During the Exit Conference (December 2015), the Department agreed that the University was functioning only as a body conducting examination and issuing certificates.

2.2.11 Conclusions

The State Government would need to strengthen its efforts to augment its human capital in order to ensure availability of sufficient medical personnel in the coming years to attain the threshold density of Human Resources for Health, envisaged in the 12th Five Year Plan document.

The State Government had neither assessed the requirement of additional health care personnel in the coming years, nor did it chalk out a plan for augmenting the seats in various branches of medical education to meet the increasing demand. Shortage of nurses was also a matter of concern. Adverse doctor to nurse ratio (1:0.66 against the norm of 1:3) emphasises the need to give adequate attention to nursing education. The State is not sufficiently geared to meet the additional requirement of PG seats for the next 10 years.

The Department not only failed to provide adequate funds for increasing the seats, and also could not take advantage of the Centrally Sponsored Schemes. The schemes taken up by the State have also suffered from planning and

implementation deficiencies. The Government had failed to equip the institutions with the stipulated infrastructure and manpower which can potentially have adverse impact on the quality of education.

Shortage of faculty in Medical Colleges/ Nursing Colleges and schools was also a matter of concern. There was scope to rationalise manpower deployment.

2.2.12 Recommendations

- 1. The Government/ WBUHS may prepare a comprehensive medical education plan encompassing all categories of medical personnel in adherence with IPHS norms and GoI targets. This Plan may be based on pragmatic assessment of current availability of personnel and may be targeted towards time bound reduction in the gaps/ rationalising the ratio of doctors and supporting health personnel.*
- 2. The teaching hospitals may be instructed to assess the infrastructural gaps and place their requirement of additional infrastructure/ equipment at the time of submission of budgets to the Department.*
- 3. Manpower may be rationally deployed to address human resource deficiencies and to ensure quality medical education.*
- 4. The WBUHS may take up its monitoring responsibilities to ensure quality medical education.*

PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT

2.3 Pradhan Mantri Gram Sadak Yojana

Executive Summary

Pradhan Mantri Gram Sadak Yojana (PMGSY), the flagship programme of Government of India for achieving rural connectivity, was launched in December 2000. The primary objective of this 100 *per cent* Centrally Sponsored Scheme is to provide road connectivity in the rural areas through all-weather roads with necessary culverts and cross-drainage structures to all unconnected habitations with population of 500 persons and above. In the districts where all the habitations of the designated population size have already been connected, upgradation of the existing roads would be taken up.

A Performance Audit on the implementation of this scheme during the period 2010-15 was undertaken between December 2014 and October 2015 through test-check of records of West Bengal State Rural Development Agency (WBSRDA), the State level implementing agency and the Programme Implementation Units (the district level implementing units) of five districts selected through statistical sampling.

The performance evaluation revealed that there was scope for strengthening in areas like planning, execution, quality control and oversight functions. The programme, though progressed slowly in the first three years under review (2010-13) gathered pace towards the later years (2013-15). The significant findings of this evaluation are indicated below.

- Core Network was deficient to the extent that there were exclusion and inclusion errors - several unconnected habitations were omitted while some connected habitations found place in it leading to multi-connectivity.
- Timely completion of roads required increased attention as the execution of many roads continued beyond the stipulated time of 12 months thereby delaying the planned connectivity to targeted habitations.
- DPRs were prepared without conducting transect walks (other than Asian Development Bank funded packages) meant for finalising road alignments and resolving related land issues. Consequently, several road packages got delayed or had to be abandoned.
- There was opportunity to exercise more economy in execution by adopting economic lead for carriage of material, adoption of standard compaction ratio, use of uniform compositions for various layers, etc.
- Maintenance of constructed roads did not get adequate attention leaving many roads in poor condition.
- Quality control needed strengthening as there were shortfalls in conducting all the mandatory tests. Shortage of equipment in laboratories needed to be taken care of. There is also scope to strengthen quality control by the State Quality Monitor by conducting mandatory numbers of inspections.

2.3.1 Introduction

With the objective of providing rural connectivity, Government of India had launched Pradhan Mantri Gram Sadak Yojana (PMGSY), a 100 *per cent* Centrally Sponsored Scheme in December 2000. The primary objective of the programme is to provide road connectivity in the rural areas through all-weather roads with necessary culverts and cross-drainage structures to all

unconnected habitations with population⁷¹ of 500 persons and above⁷². In the districts, where all the habitations of the designated population size have already been connected, upgradation of the existing roads would be taken up.

2.3.2 Organisational set-up

Panchayat & Rural Development Department (P&RD) is the nodal Department for execution of PMGSY in West Bengal. The Department implements the programme through a State Level Agency, a society named West Bengal State Rural Development Agency (WBSRDA), which receives the programme funds from the Ministry of Rural Development (MoRD), Government of India⁷³. The Principal Secretary, P&RD Department is the Chief Executive Officer (CEO) of the WBSRDA. WBSRDA has Programme Implementation Units (PIUs) at the district level headed by Executive Engineers, which are responsible for execution of the programme. PIUs get outsourced technical support from five State Technical Agencies⁷⁴ (STAs) in the form of vetting of the District Rural Roads Plan, Core Network and Detailed Project Reports (DPR). There is a State Level Standing Committee headed by the Chief Secretary including all the major stakeholders of the programme for clearing the annual project proposals for onward transmission to MoRD. Vigilance and Monitoring Committees at the State level and district levels are responsible for monitoring of the scheme.

2.3.3 Audit Objectives

The audit objectives were to assess whether

- planning for providing rural connectivity was adequate;
- programme execution was economic, efficient and effective and
- monitoring and quality control mechanisms were adequate.

2.3.4 Audit Coverage and Methodology

A Performance Audit on PMGSY featured in the Audit Report (Civil) for the year ended March 2004 (paragraph 3.4). The said Report flagged certain areas of concern, viz., shortfall in achievement in connecting rural habitations, improper prioritisation of works, unauthorised deviation from DPRs, deficient planning, irregularities in expenditure, expenditure becoming unfruitful, quality control issues, etc.

The current Performance Audit covering the period from 2010-11 to 2014-15 was conducted between December 2014 and October 2015 through test-check of records of WBSRDA, PIUs and Zilla Parishads of five districts⁷⁵ selected statistically by applying Probability proportional to size without replacement (PPSWOR) method. In these selected districts, Audit also test-checked a

⁷¹ Population, as recorded in the Census 2001

⁷² For tribal and backward districts identified by the Ministry of Home Affairs and Planning Commission, unconnected habitations with a population of 250 persons and above are also eligible.

⁷³ This arrangement continued till 2012-13. From 2013-14 onwards, the funds were given to the State Government which in turn released it to WBSRDA.

⁷⁴ Jadavpur University, Indian Institute of Engineering Science and Technology, Shibpur, National Institute of Technology, Durgapur, Indian Institute of Technology, Kharagpur and Jalpaiguri Engineering College

⁷⁵ Hooghly, Malda, North 24 Parganas, Purba Medinipur and Uttar Dinajpur

minimum of 25 *per cent* of the packages⁷⁶ selected through Simple Random Sampling. The scrutiny of records was supplemented by joint physical inspection of road packages (three from each selected district) along with departmental officials.

An Entry Conference was held (April 2015) with the Principal Secretary of the Department to explain the audit objectives, scope, methodology, criteria, etc. to the Department. An Exit Conference was also held in December 2015 with the Principal Secretary during which the audit findings were discussed and the views of the Department have been incorporated suitably in the report.

2.3.5 Audit Criteria

Implementation of the PMGSY was assessed with reference to the following criteria:

- Scheme Guidelines, Rural Road Manual, Guidelines for quality control and Standard Bidding Document (SBD) for PMGSY published by MoRD/ National Rural Road Development Agency (NRRDA)⁷⁷;
- Schedule of rate (SoR) published by WBSRDA from time to time;
- Detailed Project Report (DPR) and
- Orders issued by NRRDA & WBSRDA.

Audit findings

2.3.6 Planning

2.3.6.1 Preparation of DRRP and Core Network

PMGSY guidelines envisage a participatory planning process under which a District Rural Roads Plan (DRRP) is to be prepared by the District Planning Committee integrating the block level plans approved by the Panchayat Samitis. A Core Network (CN) is to be extracted out of DRRP consisting of existing roads and roads required to be constructed to provide basic access, *i.e.* one all-weather connectivity to each habitation. Further, a Comprehensive New Connectivity Priority List (CNCPL) is to be prepared from the CN both at the district and block levels. Higher priority should be accorded on habitations with 1000+ population followed by habitations with 500+ population. Annual proposals, based on this priority list, are to be approved by the Zilla Parishad. These are then placed before the State Level Standing Committee for approval and transmission to the NRRDA for clearance by MoRD. Audit found the following in this regard pointing to inadequate planning.

- (i) **Preparation of DRRP:** It could not be checked in audit, if the participatory planning process was followed as in none of the five test-checked districts, DRRPs were available. The Department, however, without submitting any corroborative documentary evidence, stated (October 2015) that DRRP was prepared following the due process.

⁷⁶ Packages represent work/ group of works put to tender in one lot.

⁷⁷ NRRDA is a society under the MoRD established to extend support to the programme through advice on technical specifications, project appraisal and appointment of part-time Quality Control Monitors, Management of Monitoring Systems and submission of Periodic Reports to the Ministry of Rural Development.

(ii) **Preparation of Core Network:** CN was to include all the eligible unconnected habitations. It was seen that in two test-checked districts (Hooghly and Uttar Dinajpur), CN did not include 2909 eligible habitations⁷⁸. Further, in these districts, 86 habitations, though unconnected, were indicated as connected in the CN. The remaining three districts did not make this assessment despite WBSRDA's directions. This pointed to inadequacies in preparation of CN.

While admitting (October 2015) the fact, the Department attributed such lapses to oversight and stated, though without any supporting documentary evidence, that a list of dropped out eligible habitations had been sent to NRRDA for consideration.

During Exit Conference (December 2015), Principal Secretary stated that the MoRD had allowed modifications in the Core Network at present and these were being rectified.

(iii) **Multi-connectivity:** Deviating from the guidelines which proscribe multi-connectivity, CN of four test-checked districts included more than one road connecting a single habitation. In these districts, multi-connectivity was provided to 24 habitations (16 road packages) spending ₹ 19.17 crore⁷⁹. The amount could have been spent more productively for connecting unconnected habitations.

While admitting the fact, the Department stated (October 2015) that due to oversight there had been some multi-connectivity in the Core Network. It was added that a gap of 500 m was left in the second road to avoid multi-connectivity⁸⁰. During Exit Conference (December 2015), it was further informed that PRIs generally take up the work of constructing the road for these left out gaps thereby leading to multi-connectivity. However, no such gaps were noticed in any of the 16 multi-connecting roads either covered by Audit under joint physical inspection (three) or the status of which had been confirmed by the PIUs (13).

2.3.6.2 Frequent change of data on target habitation

As of April 2000, WBSRDA had reported that 35667 unconnected habitations were eligible for assistance under the programme. Subsequently in 2007, at the request of NRRDA, ground verification was conducted and a revised target of 15676 set for unconnected eligible habitations. Further, in February 2009, the Principal Secretary, P& RD who is also the CEO of WBSRDA, reported another set of figures (row E of Table 2.3.1) which appeared incorrect as it differed from the earlier figures as shown in Table 2.3.1.

Table 2.3.1: Discrepancy in reporting of data as to unconnected habitations

Period of reporting	Number of eligible unconnected habitations		
	1000 & above	500 to 999	Total
A) At the beginning of programme (2000)	11941	11668	23609
B) Number of unconnected habitation as per 2007 report	8558	7118	15676

⁷⁸ Hooghly: 1000+: 24 and 500+: 53 and Uttar Dinajpur: 1000+: 2094 and 500+: 738

⁷⁹ Hooghly: 12 habitations, ₹ 6.49 crore; Malda: 4 habitations, ₹ 4.80 crore; Purba Medinipur: 4 habitations, ₹ 5.63 crore and Uttar Dinajpur: 4 habitations, ₹ 2.25 crore

⁸⁰ As per PMGSY guideline a habitation will be treated as unconnected if it is situated beyond 500 m from an all weather road.

Period of reporting	Number of eligible unconnected habitations		
	1000 & above	500 to 999	Total
C) Connectivity works sanctioned upto February 2009	6676	2988	9664
D) Balance of unconnected habitation to be cleared upto February 2009	1882	4130	6012
E) Unconnected habitation reported by the State as of February 2009, which differed from D above	940	1200	2140
F) Number of habitations cleared since February 2009 upto March 2015	997	1191	2188
G) Number of habitations yet to be sanctioned as of date	885	2939	3824

Source: Records of WBSRDA

The discrepancy was pointed out by the Ministry, when the Principal Secretary intimated (September 2014) NRRDA that 3824 eligible habitations were yet to be connected. NRRDA declined (November 2014) to approve new connectivity for the State on the ground that there should not have been any unconnected eligible habitations in the State, as all unconnected habitations reported earlier (February 2009) had already been cleared (February 2009 to November 2014). During 2014-15, funds were released only for upgradation. Thus, the State stands to lose funds for new connectivity owing to incorrect reporting by the Department.

The Department in its reply (October 2015) stated that the discrepancy occurred because *moorum*⁸¹ roads were earlier considered as connected. It further added that NRRDA has allowed WBSRDA to rectify the core network data and that the problem was expected to be resolved soon. However, NRRDA had issued no specific guidelines in this regard though it had allowed a limited period window for correction in CN, which otherwise cannot be modified. The process of modification was in progress. During Exit Conference (December 2015), the Principal Secretary informed that after discussion with the MoRD, it had been decided to convert the *moorum* roads to all weather roads under the up-gradation window.

2.3.7 Programme execution

2.3.7.1 Physical progress of the programme

The progress of the scheme since inception is indicated in Table 2.3.2 and Table 2.3.3.

Table 2.3.2: Up to date progress in coverage in terms of number of habitations

Population	No. of eligible habitations (Census 2001)	Habitations provided with connectivity (31.03.2010)	Habitations provided with connectivity (31.03.2015)	Per cent connected by March 2010	Per cent connected by March 2015
1000+	8558	5144	6987	60	82
500+	6992	2056	3942	29	56
250+	3611	892	1684	25	47

Source: Data furnished by WBSRDA

⁸¹ *Moorum or Morrum is a road of laterite grains.*

Table 2.3.3: Up to date progress in coverage in terms of road length as of 2015

Coverage of road length	Kms	Per cent
Length of roads to be covered to provide new connectivity	37264.10	100
Length of roads covered on new connectivity as on 31.03.2010	8578.35	23
Length of roads covered on new connectivity as on 31.03.2015	15803.02	42

Source: Online Management and Monitoring System

Thus, as against the target of 100 *per cent*, the actual coverage in respect of habitations with 1000+, 500+ and 250+ populations were only 82, 56 and 47 *per cent* respectively as of March 2015. In terms of length of the road to be constructed, 58 *per cent* of the target was yet to be achieved. The tardy execution of the scheme would be further corroborated by the fact that the annual achievement of physical targets ranged only between 19 *per cent* and 48 *per cent* during the entire period 2010-15 as depicted in Table 2.3.4.

Table 2.3.4: Physical performance under PMGSY during 2010-15

Year	No. of eligible habitations					Percentage of physical achievement
	Sanctioned but remaining unconnected at the beginning of the year	Sanctioned during the year	Total to be connected	Connected during the year	Unconnected	
2010-11	1667	725	2392	477	1915	20
2011-12	1915	514	2429	536	1893	22
2012-13	1893	2361	4254	821	3433	19
2013-14	3433	519	3952	1577	2375	40
2014-15	2375	0	2375	1131	1244	48

Source: Data furnished by WBSRDA

Such unsatisfactory performance was mainly attributable to land-related issues and non-finalisation of tenders, as discussed in the succeeding paragraphs.

(i) **Delay in tendering:** It follows from the PMGSY guidelines that the award of a work should be completed within three months from the date of sanction. During the period 2010-15, tender procedures in respect of altogether 2587 works were completed. Audit scrutiny showed that out of these 2587 works, as much as 79 *per cent* could not be awarded for construction to the contractors (Table 2.3.5) within the stipulated period of three months.

Table 2.3.5: Roads against which tendering could not be finalised within three months

Year	No. of sanctioned works	Works for which tendering process were		Works awarded within three month of clearance	Percentage of works against which tender was not awarded within three months
		Non-finalised	Finalised		
2010-11	356	03	353	24	93.0
2011-12	246	15	231	01	99.6
2012-13	1425	08	1417	456	68.0
2013-14	597	11	586	53	91.0
2014-15	76	76	nil	00	---
Total	2700	113	2587	534	79.0

Source: Online Monitoring and Management System

In reply, the Department stated (October 2015) that as the eligibility criteria of bidders under PMGSY were very strict, there was a scarcity of eligible contractors in the State for execution of PMGSY works and consequently,

repeated calls were to be invited. However, these are problems that need to be addressed effectively in consultation with NRRDA as these are likely to cause delay in implementation of the scheme in future also, and for other similar schemes as well. The Department has not taken any initiative to address these recurrent problems and neither has it taken up these issues with the NRRDA.

(ii) **Land issues:** For determining the most suitable route (alignment), sorting out issues of land availability (including forest land), moderating any adverse social and environmental impact and eliciting necessary community participation in the programme, guidelines mandated holding of 'transect walk'⁸² while preparing DPR, involving the gram panchayats and other stakeholders, after which the alignment shall be finalised after considering the issues that arose during the walk and actions taken/ proposed to resolve the issues. A copy of these minutes along with digital photographs of transect walk must be attached to the finalised DPR. However, neither any such minutes nor the required photographs were found attached with any of the test-checked (137) DPRs (except for 29 Asian Development Bank assisted projects).

The Department stated (October 2015) that for normal PMGSY roads, though transect walk had been done; the same was not recorded. The reply only confirmed the deviation from the guidelines of the scheme. PIU of Purba Medinipur stated that transect walk was not done in case of regular PMGSY.

Thus, the mechanism of transect walks, which was devised for identifying and resolving land issues for smoother execution of the work, had been undermined by the PIUs giving rise to land disputes at execution stage as illustrated below:

- In five test-checked districts, owing to land disputes, 27 road proposals had to be abandoned, three became sub-judice and 12 roads had to be truncated. Out of these, nine road packages in Uttar Dinajpur were dropped midway at district level after incurring expenditure of ₹ 10.05 crore, while in case of 12 truncated road packages, connectivity could not be achieved after expending ₹ 23.55 crore. Further, execution of 41 road packages in five test-checked districts were running behind schedule for five months to more than four years as of March 2015 owing to land-related disputes.
- In four packages in Malda and Purba Medinipur, clearances were not obtained from other Departments (Forest and Irrigation & Waterways) resulting in non-achievement of connectivity to 28 habitations with 41902 people.
- In 2012-13, 42⁸³ road packages (230.74 km) which were to benefit 124 eligible habitations were dropped citing land issues and non-finalisation of tenders. In addition, in five test-checked districts, 27 road packages meant to connect 112 habitations were dropped during 2010-15 for non-availability of land.

During Exit Conference (December 2015), it was informed that considering that only 42 roads out of 1270 were dropped, the percentage of dropped works was meagre. Audit, however, found that these 42 works

⁸² *Transect Walk is a walk through the alignment of the road involving all stakeholders i.e. local public representative, villagers, etc.*

⁸³ *Sanctioned amount: ₹ 73.50 crore*

pertained to works sanctioned up to 2005-06 and apart from this 27 road works in five test-checked districts were also dropped during 2010-15.

(iii) **Delay in execution:** It was seen that owing to land problems, there was inordinate delay in execution of road works. In the test-checked districts, against the stipulated norm of 12 months for completion of roads, delays ranging to five years were noticed (Table 2.3.6).

Table 2.3.6: Delay in completion of road works

District	Total number of completed roads (2010-15)	Completed within schedule	Delay upto two years	Delay more than two years to five years	Delay more than five years	Percentage of road packages completed behind schedule
Hooghly	74	19	47	07	01	74
Malda	29	0	21	8	nil	100
Purba Medinipur	52	8	29	14	01	85
North 24 Parganas	142	100	42	nil	nil	30
Uttar Dinajpur	171	104	53	14	nil	39
Total	468	231	192	43	02	51

Source: Data furnished by PIUs.

The Department in its reply (October 2015) attributed the delay to land problems as there was no scope for acquisition of land in PMGSY. It was further added that as PMGSY roads are constructed on voluntarily donated land, help of local representatives would be taken to make the unwilling villagers agree. This may also be viewed with perfunctory holding of transect walk as discussed earlier.

During Exit Conference (December 2015), it was informed that the works were progressing slowly during 2010-13 and it gathered momentum only in the later years. The Department further attributed the delay to fund crunch and an extended monsoon.

Audit observed that out of five years audited, there was fund crunch only in 2013-14. The Department's contention as to delays caused by monsoon was also not acceptable as the maximum execution period of 12 months stipulated by guidelines included three months for delays caused by monsoon and other seasonal factors also.

2.3.7.2 Incomplete road packages owing to non-construction of bridges

PMGSY guideline (2004) allows construction of minor bridges less 15 meter (modified to 50 meters from December 2008) in length as part of the same DPR. For bridge span exceeding this length, a separate DPR is required to be prepared treating the bridge work as a separate work. *Pro-rata* costs for the additional length of the bridge are to be borne by State Government. Therefore, separate DPRs and necessary provisions of funds should have been made by the PIUs while proposing construction of bridge of length exceeding this limit.

Audit scrutiny revealed that in respect of 46 road works in the State, though the works involved construction of bridges of lengths beyond the limit, no separate DPRs were prepared; neither could the funds be arranged by the PIUs from the State Government. As a result, though the road works were

completed during 2006-13 at a cost of ₹ 84.33 crore, the desired connectivity remained unachieved due to non-construction of bridges.

Available records indicated that the WBSRDA appointed (September 2012) consultants for preparation of DPRs for all 46 bridge works; however, none of the consultants had submitted any DPR till date of audit. Evidence of further effort by WBSRDA was not forthcoming from records.

While admitting the fact, the Department stated that new DPR for bridge work was under preparation. The reply confirmed the lack of synergy between ground level planning for implementation of PMGSY and fund-sanctioning mechanism of the State Government for construction of the bridges.

2.3.7.3 Construction of roads not included in CNCPL

Audit found that in five test-checked districts, 49⁸⁴ roads not included in CNCPL were constructed. Out of this, in 12 cases, roads were constructed spending ₹ 27.36 crore to connect ineligible habitations which had already been shown as connected as per Core Network. Thus, resources were used to provide multi-connectivity.

The Department in its reply (October 2015) admitted the fact and attributed it to oversight.

2.3.7.4 Order of priority for connecting target habitation not maintained

The PIUs were to maintain the order of works as per CNCPL which is based on the population of the habitation. Departing from guidelines, 45⁸⁵ road works were taken up in four test-checked districts for connecting 500+ habitations despite having 627 unconnected 1000+ habitations in CNCPL. Reasons for such deviation was not verifiable from the available records.

The Department, in its reply (October 2015), attributed this to dispute in respect of eligible unconnected 1000+ and 500+ habitations. It was further added that 500+ habitations had to be taken up as NRRDA had allowed only 500+ habitations despite the existence of unconnected 1000+ habitations. The matter was also reiterated by the Principal Secretary during the Exit Conference (December 2015). The fact, however, remains that these issues cropped up due to misreporting of the number of habitations in 2009 by the Department as mentioned in *paragraph 2.3.6.2*.

2.3.7.5 Preparation of Detailed Project Report

A Detailed Project Report (DPR) is to be prepared in respect of each road after detailed physical survey of existing roads. These DPRs are prepared by consultants engaged by PIUs. The following shortcomings were noticed:

(i) Preparation of DPR without proper survey: DPRs were prepared without adequate survey. Consequently, in seven cases in four test-checked districts, the lengths of the roads planned in DPR were found to be short or in excess of requirements during execution as indicated in **Table 2.3.7**.

⁸⁴ Hooghly: 12, Malda: 3, North 24 Parganas: 5, Purba Medinipur: 21 and Uttar Dinajpur: 8

⁸⁵ Hooghly: 10, Malda: 7, North 24 Parganas: 11, Purba Medinipur: 7 and Uttar Dinajpur: 10

Table 2.3.7: Cases of variation in length of road in DPR *vis-à-vis* requirement

Sl. No.	District	Package number	Sanctioned length (In metres)	Extent to which the DPR/ BOQ was (in metres)	
				shorter than the required length (percentage of variation)	more than the required length (percentage of variation)
1	Hooghly	WB/08/102	4470	--	500 (11)
2	Malda	WB/11/166	3300	850 (26)	--
3	Purba	WB/19/72	6750	--	1300(19)
4	Medinipur	WB/19/97	9600	--	1600(17)
5	Uttar Dinajpur	WB/15/205	2653	1500(56)	--
6		WB/15/188	3209	--	900 (28)
7		WB/15/195	1889	800 (42)	--

Source: Extracted from the records of concerned PIUs

As an illustration of the casual attitude and neglect of due diligence in the process of preparation of DPRs, it was seen that in respect of one road in Uttar Dinajpur, DPR was prepared for a road which did not even connect the targeted habitation. This resulted in public resentment and ultimately in a dead lock in the road works. It shows that even the layout for the road could not be mapped correctly.

During Exit Conference (December 2015), the Department stated that as per guidelines, WBSRDA was competent to approve deviations upto 10 *per cent*. Audit, however, found that the deviations were well above 10 *per cent* ranging between 11 and 56 *per cent*.

(ii) **Frequent revisions of DPR during execution:** Inadequacies in preparation of DPR were further evident from the fact that there were frequent revisions of DPRs during execution. Out of 681 DPRs of completed and ongoing road works in five test-checked districts, in 224⁸⁶ (33 *per cent*) cases DPRs had to be revised. Such revisions included increase in the volume of earth work, change in quantity of protection work, cross drainage, changing of road design, non-execution of side drain, etc. This indicated that DPRs were prepared without due diligence.

In reply, the Department stated (October 2015) that sometimes during execution the alignment of road had to be modified on demand of the local people and/ or as per resolution of the Zilla Parishad, but the connectivity of all proposed habitations remained unchanged.

The reply is unacceptable. It was pointed out earlier that transect walks were not conducted for all non-ADB projects before preparation of DPRs. Transect walk is the stage when the demands of local people are taken into account. Moreover, the nature of changes did not represent any change in road alignment on public demand as mentioned in the reply; rather the changes comprised increasing or decreasing protection work, earth work, cross-drainage work, etc., which only reflected the deficiencies in the DPRs. The fact that these constituted as much as 33 *per cent* of the test-checked cases is indeed a matter of concern and reflects the lack of due diligence in the preparation of DPRs.

⁸⁶ Purba Medinipur: 17 out of 78, North 24 Parganas: 10 out of 91, Malda :27 out of 124, Hooghly: 58 out 113 and Uttar Dinajpur: 112 out of 275

(iii) Change in thickness of road: In respect of nine packages in North 24 Parganas, Purba Medinipur and Uttar Dinajpur, the California Bearing Ratio⁸⁷ (CBR) test report of earth indicated in DPR did not match with the test results during execution. Consequently, in five cases, thickness of the roads had to be changed during execution from what had been indicated in DPRs. In North 24 Parganas, in three packages, the thickness was reduced from 325 to 225 mm while in Purba Medinipur, it had to be increased from 325 to 375 mm. However, in four packages in Uttar Dinajpur, no change in thickness was made, even though it was required to be increased from 275 to 325 mm as per norms in IRC-SP-72 resulting in roads being constructed below standards. In these five cases, it was seen that the approval of changes was not obtained from STA.

Joint physical inspection of one of these roads connecting Haripur to Noapara in North 24 Parganas (WB01/96 package) revealed that the surface of the road between 6 and 7 km from Haripur had caved in, indicating the substandard quality of construction of the road.

The Department, in its reply (October 2015), stated that CBR was tested for borrow pit⁸⁸ earth and during execution, earth of different CBR values carried from other place might have been used. As regards, the defects in package WB01/96, the Department, while admitting the fact, stated that the defects were attended to by the agency within the scheduled time. However, no such defect rectification work was found to have been carried out by Audit during test-check.

(iv) Unauthorised change of layer material: DPRs in respect of nine road packages in Uttar Dinajpur vetted by STA and approved by NRRDA were changed by WBSRDA without taking approval from STA. The reasons for such changes were, however, not on record.

(v) Road design prepared on erroneous/ unauthenticated data: In Uttar Dinajpur, out of 106 packages executed during 2010-15, in respect of 53 packages, STA had noted defects in DPR like incorrect CBR, adoption of erroneous/ un-authenticated data of traffic census, soil report, etc. and recommended rectifications thereof. However, it was observed in Audit that the works had been executed without rectification of those defects as advised by the STA.

2.3.7.6 Economy aspects being overlooked in DPR

Audit found that there was scope for bringing in more economy in implementation by considering economic lead, ensuring uniformity in composition of GSB layers, adhering to standard compaction ratio, etc. as discussed below:

(i) Economical lead for stone metal not considered: The lead for stone metal for Water Bound Macadam (WBM) should be taken from the quarry or the railway stack yard whichever is nearer. In four test-checked districts (Hooghly, Malda, Purba Medinipur and Uttar Dinajpur), out of 14 consultants who prepared the DPR for 163 packages, nine did not follow economical lead

⁸⁷ For the pavement design of new roads, the subgrade strength needs to be evaluated in terms of CBR.

⁸⁸ Pit created by lifting of earth for executing earth work at sub base.

in respect of 50 packages resulting in excess expenditure coupled with extension of undue advantage of ₹ 5.54 crore to the agency.

Department replied (October 2015) that many of the Railway stack yards shown in official records were not actually available for carriage of stone metals. The reply of the Department was not tenable as Audit had considered the Railway Stack Yard for the districts in question (Dankuni, Malda and Kharagpur) which were available for carriage of stone metal; in two districts (Hooghly and Malda) lead was actually taken from the railway stack yards for some works.

(ii) **Variance in GSB Grading-III resulting in extra expenditure:** It was seen that Schedule of Rates (SOR) of WBSRDA had stipulated proportional composition of stone metal and sand to be used in GSB-III. Analysis of DPRs prepared by four consultants in Malda during 2012-13 indicated that different proportions of stone metal and sand (*Appendix 2.3.1*) had been adopted for GSB-III layer resulting in variation in average rate ranging between ₹ 1180.57 and ₹ 1728.28 per cum. as shown in **Table 2.3.8** below.

Table 2.3.8: Variance in composition of GSB-III layer: DPR vis-à-vis actual

Consultant	Proportion of material provided in the DPR (percentage)		Average rate per cum arrived at by the consultant (₹ per cum)	Proportion of material given by the contractors during execution (percentage)	
	Stone metal	Sand		Stone metal	Sand
Consultant 1 (CS Consultant)	63	37	1414.19	59-48	41-52
Consultant 2 (Rotary)	70	30	1728.28	57-46	43-54
Consultant 3 (Nirman)	65	35	1243.54	58-42	42-58
Consultant 4 (BPC India)	58	42	1180.57	63-60	37-40

Source: Records of PIU, Malda

It was noticed that the composition adopted by Consultant 4 was the cheapest while it conformed to the SOR. Quality control reports also indicated that the cheapest composition conformed to the quality as desired under the Rural Road Manual. Thus, adoption of higher and costlier composition by the remaining three consultants apparently lacked justification. This had resulted not only in excess cost of ₹ 4.96 crore but also in undue financial advantage to the contractors.

While making no comments on core issue of uneconomic composition adopted in the DPRs, the Department stated (October 2015) that the rate analysis was vetted by STA and subsequently approved by NRRDA. The reply was not acceptable as the STA had certified only the technical aspect of the design and estimation at the time of vetting. It was the responsibility of the State Level Agency to ensure economy in execution without compromising on quality.

(iii) **Allowance of excess loose volume of stone metal in WBM:** As per NRRDA stipulations, for 360 cum. of compacted thickness, 435.60 cum. of loose stone metal was required (*i.e.* compaction ratio of 1:1.21). PWD Schedule, 2014-15 also stipulated the same. However, in five test-checked districts, PIUs had allowed compaction ratio of 1:1.32 indicating excess allowance of loose stone metal. This had resulted in excess expenditure of ₹ 21.15 crore. This may be viewed with the fact that till 2008-09, these PIUs had allowed compaction ratio of 1:1.21.

While admitting the fact, the Department stated that compaction factor should depend on the hardness of stone metal which in turn depends on their source. It was added that based on hardness of the stone metal, they had provided for 1.32 cum loose stone metal for one cum of compacted stone metal.

The reply was not acceptable as the decision of the Department to adopt compaction ratio of 1:1.32 was apparently arbitrary as the hardness of stone metal had not been analysed source-wise for arriving at the required compaction ratio. Moreover, the Standard Data Book of NRRDA allowed compaction factor of 1:1.21 only, which was followed by WBSRDA for all the packages executed till 2008-09 without raising any quality issue.

(iv) Undue benefit to contractor by inflating the royalty charges in DPR: While preparing DPR, the rate of earth work included the royalty charges (including cess) at the rate of ₹ 19.47 per cubic meter instead of the prevailing government rate of ₹ 17.30 per cubic meter. The royalty is to be recovered from the contractors' bills. Due to adoption of higher rate of royalty charges, contractors were thus allowed an extra ₹ 2.17 (*i.e.* ₹ 19.47 minus ₹ 17.30) per cum of earth work. In four⁸⁹ test-checked districts, contractors were thus extended undue financial benefit of ₹ 1.83 crore towards lesser recovery of royalty charges.

Department did not give a specific reply to this issue. In the Exit Conference (December 2015), it was stated that the difference in royalty charges were due to providing contractor's profit on royalty charges.

The contention of the Department was not correct as it was a wrong practice to provide such profit.

(v) Undue benefit to contractor by payment of GSB at higher rates: It was noticed from the final bill and BOQ of a package in Polba-Dadpur block, Hooghly, that rate of GSB -III provided in the BOQ was ₹ 2836.99 per cubic meter whereas in case of other packages executed in the same block, the rate of GSB-III was paid at the rate of ₹ 1428.79 for each cubic meter. Such higher allowance of rates of GSB resulted in undue benefit of ₹ 20.34 lakh to the contractors.

In reply, the Department stated that the analysis of rate was vetted by STA and approved by NRRDA. The reply, however, did not address the reasons for marked difference in rates in the same block.

The provision of connectivity to ineligible habitations and deficiencies in DPRs led to an avoidable expenditure of ₹ 61.04 crore which could have otherwise been utilised for constructing 107⁹⁰ km roads.

2.3.7.7 Maintenance of constructed roads

All PMGSY roads are to be covered by five-year maintenance contracts, to be entered into along with the construction contract, with the same contractor. On expiry of five-year post-construction maintenance, this would be placed under Zonal Maintenance Contracts consisting of five-year maintenance including renewal as per cycle. The State Government is to make the necessary budget

⁸⁹ In Uttar Dinajpur, ₹19.47 per cum was deducted

⁹⁰ The average cost of construction of one kilometre of road in test-checked districts came to ₹ 56.72 lakh

provisions and place the funds at the disposal of the SRRDA in the Maintenance Fund Account. Till Zilla Parishads take over maintenance functions, the PIUs are responsible for administration of post-construction and zonal maintenance contracts on PMGSY roads.

Audit noticed the following as regards maintenance:

(i) **Inadequate efforts on maintenance work:** Though the maintenance of roads was built into the system, PIUs did not take adequate efforts to carry it out. In five test-checked districts, Audit found that no maintenance was done for periods ranging from one to five years in respect of 157 packages as shown in Table 2.3.9.

Table 2.3.9: Post-construction maintenance of roads in five test-checked districts

Number of packages due for maintenance	Maintenance not done for five years	Maintenance not done for four years	Maintenance not done for three years	Maintenance not done for two years	Maintenance not done for one year
103 packages due for five years' maintenance	30	16	14	41	02
12 packages due for four years' maintenance	-	10	02	nil	Nil
42 packages due for three years' maintenance	-	-	25	17	Nil
Total 157 packages	30	26	41	58	02

Source: Data furnished by test-checked PIUs

Audit found that the maintenance expenditure incurred by the PIUs during the period from 2010-15 ranged only between 11 and 18 *per cent* of the funds required to be spent during that period as shown in Table 2.3.10.

Table 2.3.10: Comparison between maintenance expenditure required and actually incurred by PIUs (₹ in crore)

Year	Maintenance fund required to be spent as per maintenance contract	Expenditure	
		Amount	Per cent
2010-11	24.23	2.69	11
2011-12	46.46	8.44	18
2012-13	167.17	23.80	14
2013-14	227.87	30.57	13
2014-15	192.40	28.93	15
Total	658.13	94.43	14

Source: Data furnished by WBSRDA

The Department in its reply (October 2015) stated that PIUs had been instructed to take up maintenance work in full swing. During Exit Conference (December 2015), however, the Department accepted that adequate funds could not be released for maintenance. It also added that maintenance was now being undertaken.

(ii) **Absence of system to watch the validity of bank guarantee:** In order to ensure quality of the work, a performance security in the form of bank guarantee is to be furnished by the contractor until expiry of Defect Liability Period (DLP) which is for five years post construction. Audit found that there was no system to watch the validity of bank guarantee all through the DLP period. In 78 cases in North 24 Parganas, bank guarantee had expired during DLP.

During Exit Conference (December 2015), the Department appreciated the Audit for pointing this out.

(iii) **Post five years maintenance:** In this case also, State Government did not provide adequate funds. Funds were not provided at all during 2010-12 while only 50 *per cent* of the funds were provided in 2012-13. Spending of the available funds was also very meager (six *per cent* and below) during 2012-15 (Table 2.3.11) indicating that almost no maintenance was done.

Table 2.3.11: Funds for post-five years maintenance (₹ in crore)

Year	Total Post Five year Maintenance fund required to be credited per annum	Funds actually credited by the State (percentage w.r.t requirement)	Total expenditure on maintenance of road (percentage w.r.t. available funds)
2010-11	Not assessed by PIUs/ WBSRDA	Nil	Nil
2011-12		Nil	Nil
2012-13	135.48	67.72(50)	0(0)
2013-14	160.34	145.51(91)	8.19(6)
2014-15	154.15	157.77(102)	4.33(3)
Total	449.97	371.00(82)	12.52(3)

Source: Data furnished by WBSRDA

Audit noted that the following stipulations were not followed as to maintenance:

- Pavement Condition Index (PCI) survey of core network at the frequency of once in two years immediately after rainy season was not done though required for maintenance planning. PCI register was not maintained in any of the four test-checked districts. In three test-checked districts, either PCI was not conducted (Malda and North 24 Parganas) or work orders for maintenance were issued before conducting PCI (Hooghly). Accordingly, roads were not prioritised for maintenance as required by the guidelines.
- Audit physically inspected 15 roads and found that edges were broken in eight packages while there were potholes in five; surface was damaged in ten packages and road had caved in three packages. Thus, maintenance aspect remained neglected.

2.3.7.8 Observations made during joint physical inspection:

Audit physically inspected 15 roads (three in each of the five districts) jointly with the PIU officials and found the following:

- In 12, maintenance work of road furniture (logo board, citizens' information board, mile stone, etc.) was not being done.
- In two, traffic safety measures (cautionary, mandatory and informatory signboards, etc.)/ signage was absent and in six packages maintenance of signboards was not being done.
- Protection work was damaged in four packages.
- In 14, roadside tree plantation was not done.
- In three packages, all borrow pits⁹¹ were dug closely to the embankment instead of at a distance, thereby compromising the strength of the embankment.

Thus, adequate attention was not being given to the maintenance of roads.

⁹¹ Borrow pit is the pit created by lifting of earth for construction of embankment. The borrow pit should not be adjacent to the road, as in that case it would make the embankment of the road weak.

2.3.7.9 Convergence with other programmes

The Zilla Parishad was to focus on convergence of PMGSY with other ongoing Programmes. It was noticed that such efforts were taken only in 2014-15 to plant roadside trees under MGNREGA programme. Out of the five test-checked districts, roadside tree plantation was taken up in respect of 139 road packages in three: North 24 Parganas (92), Hooghly (14) and Purba Medinipur (33) - while in the remaining two districts (Malda and Uttar Dinajpur), initiatives for convergence had not been taken. It was, however, found that the trees planted were not fruit bearing as required by the guidelines.

In its reply, the Department stated (October 2015) that the matter had been “noted for future guidance”. During Exit Conference (December 2015), the Principal Secretary stated that planting activities under MGNREGA had since been made obligatory for roads constructed under the PMGSY programme.

2.3.8 Quality control & Monitoring

A three-tier quality control mechanism is envisaged under the Scheme. First tier is in-house quality control at the PIU level for ensuring control over process and workmanship through mandatory tests on materials at field laboratories. Second tier is devised as an independent quality monitoring at State level through State Quality Monitors (SQMs) wherein each work is to be inspected at least once during three stages of construction *i.e.*, at earth work stage, base course stage and bituminous stage of construction. The works are to be inspected after completion also. The third tier of quality control is in the form of independent National Quality Monitors (NQMs), deployed by NRRDA for inspection of road works at random. Recurrent adverse reports about quality of roadworks in a given district/ State might entail suspension of the Programme in that area till the underlying causes of defective work are addressed. Audit noticed the following:

2.3.8.1 First Tier Monitoring (PIU level)

(i) **Test prescribed for maintaining quality during construction:** In order to maintain quality and standard of PMGSY roads, different tests are to be conducted at the field laboratories under supervision of departmental officials during various stages of construction. The results of the test are to be duly recorded in quality control registers with signature of supervising officials. Scrutiny of 151 Quality Control Registers (QCR) of 123 packages in five test-checked districts revealed that several mandatory tests were not conducted as indicated in **Table 2.3.12**.

Table 2.3.12: Mandatory tests not conducted

Type of work	Description of test	No. of QCRS in which test not done (percentage of total)
Earth Compaction	Three tests/ day for moisture content	33(22)
Granular Sub Base	Regular test of thickness of layer	23 (15)
	Three tests/ day of density of compacted layer	27 (18)
Water Bound Macadam	Aggregate impact value - One test/ source	13 (9)
	Gradation - Two tests/ day	10 (7)
	Flakiness index - Two tests/ day	21(14)
	Water absorption - One test/ day	48 (32)
	Thickness	64 (42)

Type of work	Description of test	No. of QCRS in which test not done (percentage of total)
Bitumen work	Two test/ day for binder content	72 (48)
	Regular test for thickness of layer	69 (46)
	Temperature of binder	67 (44)

Source: Information collected from test-checked PIUs.

(ii) **Ill-equipped district laboratory:** Out of five test-checked districts, district laboratory in North 24 Parganas was non-functional since 2011 due to shortage of manpower. In three districts (Hooghly, Malda and Purba Medinipur), it was noticed that out of 21 items of equipment required in each laboratory, four to five items were not available while one to four were non-functional. Thus, the district laboratories were not sufficiently equipped to ensure quality.

In Hooghly district, it was further seen that the documentation in respect of testing was not adequate as there was neither any mention of the referring officials nor any mention of date of test. Besides, the laboratory register was not authenticated by any responsible officer.

The Department replied (October 2015) that necessary laboratory equipment would be procured within 2015 and instructions were being given to ensure conducting of the prescribed tests.

2.3.8.2 Second Tier Monitoring (State Quality Monitor)

Against the norm of three visits by SQM in respect of completed packages, there was substantial shortfall in the number of visits. Out of 468 completed packages, shortfall in monitoring was noticed in 320 (68 *per cent*) out of which 22 were not monitored at all as indicated in the **Table 2.3.13**.

Table 2.3.13: Shortfall in visits by SQM during 2010-15

District	Completed roads during 2010-15	Visited thrice or more	Visited twice	Visited once	Not visited at all
North 24 Parganas	142	22	24	80	16
Hooghly	74	28	21	23	02
Malda	29	11	14	03	01
Purba Medinipur	52	35	15	02	Nil
Uttar Dinajpur	171	30	87	51	03
Total	468	126	161	159	22

Source: Data collected from PIUs.

In reply, Department stated (October 2015) that steps would be taken to conduct SQM inspection thrice for each package.

2.3.8.3 Third Tier Monitoring (National Quality Monitor)

Unsatisfactory report by NQM: In the State, out of 985 roads inspected by NQM, 424 (43 *per cent*) were rated as unsatisfactory (**Table 2.3.14**) which indicated that the first tier and second tier quality monitors were not functioning effectively. Further, out of these 424 roads, 63 works were rated unsatisfactory after re-inspection which indicated that the quality control aspect did not receive the requisite attention. No follow up action was taken to correct these deficiencies.

Table 2.3.14: Inspections by NQM during 2010-15

State/ District	Number of works inspected by NQM during 2010-15	Number of works rated unsatisfactory	Number of works re-inspected by SQM/ NQM after submission of ATR	Number of works rated unsatisfactory after re-inspection
State as a whole	985	424	357	63
North 24 Parganas	62	11	Nil	Nil
Hooghly	24	11	11	Nil
Malda	47	05	04	03
Purba Medinipur	57	09	09	Nil
Uttar Dinajpur	68	30	27	Nil

Source: Data collected from WBSRDA and test-checked PIUs

Audit also noted that WBSRDA had to refund ₹ 4.52 crore to NRRDA in April 2011 owing to inferior quality of work noticed in inspection (2009) of three packages in Hooghly and Birbhum districts. In these cases, NQM had reported deficiency in grading of WBM *vis-à-vis* Rural Road Manual norms.

Thus, though the scheme had put in place a strict oversight regime for ensuring quality, the same was not functioning effectively in the initial two tiers⁹².

The Department accepted the facts in its reply (October 2015).

2.3.8.4 Vigilance & Monitoring Committees

The Vigilance & Monitoring Committees (V&MC) are constituted at State as well as district levels to function as important instruments for exercising effective monitoring of implementation of the programmes of MoRD. It was seen that this Committee has been constituted at State level and it was meeting quarterly as required. However, out of five districts, V&MCs have not been formed in three (Malda, Purba Medinipur and Uttar Dinajpur) and in one district (North 24 Parganas), where it had been formed, it met only eight times against the norm of 20 (during 2010-15). In Hooghly, records of meetings were not available.

The Department in its reply, stated (October 2015) that concerned District Magistrate would be advised to form V&MC. As for minutes of V&MC, Department replied that discussion was held as per queries of the members. Further, during Exit Conference (December 2015), Principal Secretary stated that Vigilance & Monitoring Committees had been constituted in every district and that they were working properly. However, no documentary evidence was provided to Audit in this regard.

2.3.9 Conclusions

The implementation of Pradhan Mantri Gram Sadak Yojana, the flagship programme for achieving rural connectivity, could be strengthened in areas like planning, execution, quality control and oversight functions. There was deficiency in Core Network as several unconnected habitations were omitted from it, while some connected habitations found place in it leading to multi-connectivity.

⁹² Only the first two tiers of checking are under the Control of the WBSRDA, while NQM is a mechanism under NRRDA.

The programme which progressed slowly in the first three years under review (2010-13) gathered pace towards the later years (2013-15). However, more attention needs to be given for timely completion of roads as the execution of many roads continued beyond the stipulated time of 12 months, thereby delaying the planned connectivity to targeted habitations. DPRs were prepared without conducting transect walks (other than ADB funded packages) meant for finalising road alignments and resolving related land issues. Consequently, several road packages got delayed or had to be abandoned. There were also instances of frequent revisions of DPRs indicating that their preparation needed more diligence.

There was opportunity to exercise more economy in execution by adopting economic lead for carriage of material, adoption of standard compaction ratio, use of uniform compositions for various layers, etc.

Maintenance of constructed roads did not get adequate attention and maintenance beyond the initial five years was also neglected leaving many roads in poor condition.

As regards quality control, there were instances where the first and the second tier quality control mechanisms failed to ensure that the roads passed the standards set by the National Quality Monitor. There were shortfalls in conducting all the mandatory tests. Laboratories were equipped inadequately. There is scope to strengthen quality control by the State Quality Monitor by conducting mandatory numbers of inspections.

Thus, there was much scope for improvement in the areas of planning, execution, quality control and monitoring.

2.3.10 Recommendations

- 1. Transect walks should be undertaken to identify and resolve land disputes for ensuring timely execution of roads.*
- 2. Maintenance needs to be given adequate attention by ensuring regular holding of joint inspections of roads with contractors.*
- 3. The first and second tier quality control should be made more rigorous by ensuring that the mandatory tests are conducted and the deficiencies reported are rectified.*

FOOD & SUPPLIES DEPARTMENT

2.4 Working of West Bengal State Warehousing Corporation

Executive Summary

West Bengal State Warehousing Corporation (Corporation) aims at providing scientific storage facilities and allied services to farmers to save them from distress sale of their produce and facilitating bank credit against the warehouse receipt of the stored produce. The Corporation, jointly owned by the Government of West Bengal (GoWB) and Central Warehousing Corporation (CWC) on 50:50 basis, is under the administrative control of the Food & Supplies (F&S) Department. With 29 warehousing centres having a total area of 12.96 lakh sq. ft. and 3.84 lakh sq. ft. of open space, the present activities of the Corporation comprise storage of foodgrains, fertilisers, relief materials and other tradable goods as well as custom bonded goods. It has also been assigned with 43 Rural Infrastructure Development Fund godowns for management on leasehold basis.

The Performance Audit of the Corporation, conducted between April and July 2015 covering the period from 2010-15, threw light on various planning and management deficiencies affecting not only profitability but also fulfilment of the basic mandate of the Corporation.

- The Corporation did not have any system of long or short-term planning for constructing new godowns though there were high demand. It did not avail of the benefits of several Central schemes meant for assisting the Warehousing Corporations to construct more godowns. Though there was a business optimisation plan to augment the Corporation's business, it was not implemented.
- The Corporation's capacity utilisation remained below its own benchmark.
- Deficient maintenance had made many of the Corporation's godowns unusable. They were lacking in scientific storage facilities including grading facilities, weighing machines, etc. As the godowns did not meet the standards of Warehousing Development & Regulatory Authority (WDRA), they could not be registered and as a result, warehouse receipts could not be used by farmers for availing pledge finance.
- Further, the Corporation did not give adequate priority to storing of agricultural produce of farmers, as space utilised for storing foodgrains was meagre. Neither did the Corporation have any concessional tariff for farmers though recommended by the Planning Commission. Moreover, with urban bias in location, the Corporation's godowns have limited scope in storing farmers' produce.
- The manpower of the Corporation was not in consonance with the norms of WDRA calling for rationalisation of deployment. Especially, shortage at the level of centre-in-charge was a matter of concern, as it can potentially affect performance of the centres.
- The Corporation's initiative and pursuance in realising outstanding storage charges was also lackadaisical.

2.4.1 Introduction

West Bengal State Warehousing Corporation (Corporation) was established in 1958⁹³ with the objectives of providing scientific storage facilities and allied

⁹³ Under Agricultural Produce (Development and Warehousing) Corporation Act 1956

services to farmers to save them from distress sale of their produce and facilitating bank credit against the warehouse receipt of the stored produce. This Act was replaced by the Warehousing Corporation Act, 1962 (WC Act). Under this new Act, major activities of the Corporation were (i) to construct/ acquire/ operate warehouses within the State to facilitate storage and transportation of agricultural produce, seeds, manures, fertilisers, agricultural implements and notified commodities, (ii) to facilitate transport of these goods and (iii) to act as an agent of the Central Warehousing Corporation (CWC) or the Government for purchase, sale, storage and distribution of these or other commodities. Further, Parliament passed the Warehousing (Development & Regulation) Act, 2007 (WDR Act) *inter alia* with the objective of making provision for the development and regulation of warehouses, negotiable⁹⁴ warehouse receipts, etc. Administrative control of the Corporation, jointly owned by the Government of West Bengal (GoWB) and CWC on 50:50 basis, was transferred from the Public Enterprises Department to the Food & Supplies (F&S) Department in February 2014.

Present activities of the Corporation comprise storage of agricultural produce (mainly foodgrains, as there is no cold storage facility available with the Corporation), fertilisers, relief materials and other tradable goods and custom bonded goods. The Corporation offers three types of arrangements for its warehousing services *viz.* Actual Occupancy⁹⁵ (AO), Guaranteed Occupancy⁹⁶ (GO) and Self Operation⁹⁷ (SO). As of March 2015, the Corporation had 29 warehousing centres⁹⁸ having a total area of 12.96 lakh sq. ft. with a total capacity of 2.16 lakh tonnes⁹⁹. Besides, it had 3.84 lakh sq. ft. of open space in Haldia. Total revenue from services earned during 2010-14 was ₹ 34.44 crore. As of October 2015, total capacity stood at 4.31 lakh MT due to assignment of 43 Rural Infrastructure Development Fund (RIDF) godowns¹⁰⁰ of 5000 MT each by F&S Department for management on leasehold basis.

2.4.2 Organisational structure

The Corporation's Board of Directors consist of ten members (as of November 2015) of which five are nominated by CWC and the rest by the State Government including the Chairman and the Managing Director. The Managing Director is assisted at the headquarters level by Secretary, Assistant Secretary, Storage Officer, Construction Engineer, Commercial Manager, Account Officers and Audit Officer, while the field activities of the Corporation are managed by Zonal Officers assisted by Warehouse

⁹⁴ The Negotiable Warehouse Receipts (NWRs) issued by the warehouses registered under this Act would help farmers to seek loans from banks against NWRs to avoid distress sale of agricultural produce.

⁹⁵ In this system, warehouse receipts are issued to the depositor against the stock and delivery of stock are made upon realisation of warehousing charges.

⁹⁶ In this system, agreement is made with the depositor for reservation for space against which depositor guarantees rent for the period stipulated in the agreement.

⁹⁷ In this system, depositors transact the stock themselves at their own risk and responsibility and the Corporation neither maintains any inventory nor bears the cost of security, insurance and repair and maintenance. In this, a joint locking system is followed.

⁹⁸ Warehousing Centre is a cluster of godowns at a single location.

⁹⁹ 17 no. of own centres of 1.37 lakh MT and 12 no. of hired centres of 0.79 lakh MT

¹⁰⁰ A godown built under Rural Infrastructure Development Fund from NABARD.

Superintendents. There is also an additional manager on contractual service for management and supervision of RIDF godowns.

2.4.3 Audit objectives

The audit objectives were to ascertain whether:

- The Corporation had assessed the overall requirement of storage facilities for the State and took steps to bridge the gap by creating additional capacity through construction or hiring of godowns economically;
- The Corporation has put its warehouses to optimum use by making them available to farmers at reasonable tariff rates while creating awareness among them;
- The warehouses were managed efficiently by providing safe and scientific storage of commodities, with adequate manpower and proper financial management and
- Adequate monitoring and internal control systems were in place.

2.4.4 Audit criteria

Audit comments were framed against the criteria available in the following:

- Warehousing Corporation Act 1962, West Bengal Warehousing Corporation Act 1963 and Warehousing (Development & Regulation) Act 2007;
- Warehouse Manual of Warehousing Development & Regulatory Authority;
- Recommendations of working group of Planning Commission on warehousing development and regulation;
- Schemes and directions of the Government of India;
- Agenda and minutes of the meeting of Board of Directors of the Corporation and
- Business Optimisation Plan 2008.

Besides above, reference has also been made to good practices followed by the Central Warehousing Corporation and other State Warehousing Corporations.

2.4.5 Scope, coverage and methodology

The Performance Audit was conducted between April and July 2015 through test-check of records at the Head office of the Corporation and 12 Warehouse Centres¹⁰¹ covering 94 godowns (out of 185) selected through stratified sampling. Audit covered the period from 2010-11 to 2014-15 and also conducted joint physical inspection (JPI) of all sampled godowns.

Audit objectives, criteria, scope and methodology were explained to the Corporation and the Food & Supplies Department in an Entry Conference (April 2015) attended by the Secretary, F&S Department, Managing Director WBSWC (MD) along with other officials. In the Exit Conference (January 2016), audit findings were presented to the Secretary of the F & S Department and MD and their responses have been incorporated in the Report appropriately.

¹⁰¹ Alipurduar, Bankura, Hide Road, Jessore Road, Kaliaganj, Krishnanagar, Memari-I, Naskarpara, Raiganj, Siliguri, Tarakeshwar and Taratala-I.

2.4.6 Financial position and working results

As per the WC Act, audited annual accounts were to be placed before the Annual General Meeting (AGM) of the Corporation within six months of the closure of the financial year. However, the accounts of the Corporation for 2013-14 were still in arrears as of June 2015. The financial position and working results during the years 2010-11 to 2013-14 are shown in *Appendix 2.4.1*. The Corporation has a total paid up capital of ₹ 7.61 crore and earned total income of ₹ 40.77 crore during 2010-14, with warehousing charges (₹ 34.44 crore) accounting for 84 *per cent* of its revenue. Total expenditure of the Corporation stood at ₹ 26.73 crore during this period. Return on investment varied between 13 and 19 *per cent* during last four years. It was noticed that the Corporation has been operating in a very low scale with high operating cost.

Scrutiny of accounts for the period 2010-14 revealed that the debtors increased from ₹ 9.66 crore as of March 2011 to ₹ 12.58 crore as of March 2014. Out of the outstanding debtors of ₹ 12.58 crore, there has been no transaction for more than five years in respect of debtors worth ₹ 6.70 crore indicating the possibility of their turning bad. Of this, outstanding receivable amount of ₹ 2.24 crore was not supported by legally enforceable documents.

Audit findings

2.4.7 Demand vis-à-vis capacity augmentation of godowns

2.4.7.1 Absence of initiative to augment storage capacity despite demand

To provide reliable, cost effective, warehousing/ logistic facilities to the farmers, Government agencies and other stakeholders and to increase its turnover/ profitability on a sustainable basis, it was imperative for the Corporation to assess the sector wise requirement of storage capacity in the State and to prepare a long term strategic plan. These plans would indicate how the Corporation intended to bridge the gap by creating additional capacity through construction or hiring of godowns or up-gradation of its existing facilities. The Corporation, however, did not have any system of assessing the long term requirement for overall storage capacity in the State with reference to statistics and future projections. It did not have year-wise targets for capacity augmentation.

This assumes significance given the fact that there is an unmet requirement¹⁰² of storage capacity for foodgrains at the farm level. However, consequent upon de-hiring of three hired godowns by the Corporation, the total storage capacity of the corporation has come down from 2.60 lakh tonnes in 1996-97 to 2.16 lakh tonnes in 2014-15. Moreover, food grain production in the State had registered an annual increase of five *per cent* during 2010-11 to 2013-14 on an average. Thus, despite an urgent necessity to augment its capacity, the

¹⁰² Annual production of rice alone in West Bengal stood at 153 lakh tonnes (as of 2013-14) and as estimated by the Planning Commission, on an average 65 *per cent* of foodgrains produced are stored at the farm level. In comparison, available storing capacity of food grains in the State stood at 15.3 lakh tonnes as of October 2013 including that of FCI.

Corporation did not take any initiative in this direction. Though there were proposals (March 2011 and March 2013) to construct/ acquire godowns at Purba Sinthi, Jadavpur and Sankrail, no further action was taken (July 2015).

As a result, the scale of operation of WBSWC remained lower compared to similar SWCs in other States as of 2012-13 as shown in **Table 2.4.1**.

Table 2.4.1: Comparison of scale of operation and turnover

State warehousing corporations	No. of warehousing centres	Total capacity in lakh MT	Percentage of capacity utilisation	Turnover (₹ in crore)
WBSWC	29	2.16	63	10.75
Andhra Pradesh (undivided)	159	26.35	101	192.41
Maharashtra	170	13.28	79	193.97

Source: Annual Accounts of respective SWCs/ records of WBSWC

The Corporation, in its reply, attributed (October 2015) the failure to augment its capacity to financial losses during 2002-08 and lack of technical hands and skilled personnel in key positions. It added that after the Corporation was brought under the administrative control of F&S Department in February 2014, it has taken over 43 RIDF¹⁰³ godowns for storage of food grains. It further stated that no suitable godowns space have been found at Purba Sinthi and Jadavpur areas while in Sankrail, though it had approached the National Jute Manufacturing Corporation for allotment of godown space, no response had been received.

However, the Warehousing Corporation Act 1962 had empowered the Corporation to recruit staff as per its needs. Moreover, in spite of growing demand for warehouses, the Corporation had neither prepared any business development plan nor took the advantage of Central Schemes like Grameen Bhandaran Yojana (GBY) or Private Entrepreneur Guarantee Scheme (PEG) for augmenting its capacity. Its lack of initiative is further elaborated in the subsequent paragraphs.

After highlighting this fact of reduction of storage capacity, the Department during Exit Conference (January 2016) informed that subsequent to audit, 48 godowns with 2.40 lakh MT capacity constructed under RIDF by the State Government had been handed over to SWC and more such additions were in pipeline.

2.4.7.2 Business optimisation plan not implemented

To ensure the viability of the Corporation, GoWB decided (September 2007) to restructure the Corporation and appointed a Consultant¹⁰⁴ for developing a restructuring plan. The Consultant submitted (December 2008) a Restructuring and Business Optimisation Plan (BOP) for the Corporation to be implemented in three years' time. However, even after six years, the Corporation did not take concrete steps to implement its recommendations. Out of 21 recommendations to be implemented in three years, which included significant ones like shifting from bonded warehousing to general warehousing, taking up major repair and renovation works, tariff restructuring, manpower augmentation, etc., only one recommendation, viz. tariff restructuring was

¹⁰³ Rural Infrastructure Development Fund

¹⁰⁴ M/s Deloitte & Touche Consulting India Private Ltd.

implemented (December 2009). The Corporation failed to enhance its scale of operation and increase profitability in keeping with the changing needs.

Agreeing with the audit observations, the Corporation stated (November 2015) that since the essence of proposed restructuring was in the line of a purely commercial private business house, WBSWC sought views of Government several times in this regard up to December 2013. Government's decision was still waited.

The reply of the management is not tenable as the Government had appointed the consultant only to make the Corporation commercially viable on sustainable basis. But the Corporation neither acted upon the recommendations of the consultant, nor did it take any initiative to simulate the success models of SWCs of other States like Andhra Pradesh.

2.4.7.3 Benefit under Government schemes not availed

To meet the storage needs for foodgrains, the GoI had initiated various programmes for augmentation of storage capacity under programmes/ schemes like Grameen Bhandaran Yojana (GBY), Private Entrepreneur Guarantee (PEG) Scheme, etc. The Corporation did not adequately leverage these schemes to enhance its capacity as detailed below:

2.4.7.3.1 Grameen Bhandaran Yojana (GBY): GBY was introduced in 2001-02 with the main objectives of creation of scientific storage capacity with allied facilities in rural areas to meet the requirements of small and marginal farmers for storing farm produce and to prevent distress sale by providing the facility of pledge financing and marketing credit. Under the scheme, the promoters (individuals, SWCs, Co-operative Societies, etc.) were eligible for capital subsidy of 25 per cent of cost of the project. 50 per cent was to be provided by Financial Institutions as loan and 25 per cent to be contributed by the promoter. The Corporation did not take any initiative to expand its village level warehousing facilities by availing itself of the benefit of the scheme. As a result, all 2480 godowns with capacity of 13.95 lakh MT sanctioned by NABARD in West Bengal as of March 2015 belonged mainly to private individuals, while not a single godown was sanctioned to the Corporation. Despite the existence of huge gaps between demand and supply of agricultural storage space in the State, the major part of storage space created is thus reserved for captive use by private promoters only¹⁰⁵, which in no way benefits the small and marginal farmers who are in no position to get access to storage facilities and consequent bank credit.

2.4.7.3.2 Private Entrepreneurs Guarantee Scheme: Private Entrepreneurs Guarantee (PEG) Scheme aims to augment the covered storage capacity through private entrepreneurs, CWC and SWCs. SWCs can either construct the godown themselves or get the godowns constructed by private parties. FCI guarantees to hire godowns constructed under this scheme for a period of 9-10 years¹⁰⁶ thereby ensuring a fair return on investment.

¹⁰⁵ Impact evaluation of the Rural Godowns Scheme conducted (November 2011) by the Ministry showed 70 per cent of the storage space was reserved for captive uses while only 30 per cent of the warehouse capacity was available for rent.

¹⁰⁶ Nine years in case of CWC/ SWC and 10 years in case of private agencies

Though the scheme was in operation since 2008, the Corporation did not take any initiative to participate in the scheme and construct godowns, even though it had vacant land at 10 locations for creation of additional 3.85 lakh MT. It was only in 2014 that the Corporation decided (March 2014) to construct 20000 MT capacity godown at Haldia under PEG Scheme. As of March 2015, works in respect of 10000 MT were underway while the works in respect of remaining 10000 MT were yet to be taken up. The status of capacity augmentation in West Bengal is shown in Table 2.4.2:

Table 2.4.2: Status of construction of godowns under PEG Scheme as of April 2015
(Figures in tonnes)

Particulars	Agencies responsible			Total
	CWC	Corporation	Private Investors	
Capacity allotted/ sanctioned	90180	20000	60000	170180
Work completed	51500	0	30000	81500
Capacity taken over	37000	0	30000	67000
Work under construction	38280	10000	30000	78280
Yet to start	400	10000	0	10400

Source: Answer to Unstarred Parliament question number 1363 answered on 03-03-2015 in the 16th Lok Sabha and FCI website

It would be evident that the Corporation lagged far behind CWC or private investors in terms of participation in the scheme, in spite of the direction (May 2010) of GoI to take up augmentation plan with extreme priority. The Corporation could not add any capacity as of March 2015, while CWC and other private investors had already completed 57 per cent and 50 per cent of their sanctioned capacity respectively.

2.4.7.4 Good practices noticed in other States: It was noticed that several SWCs¹⁰⁷ derived substantial benefits under the GBY and PEG scheme. Andhra Pradesh (APSWC) had assisted private investors in construction of rural godowns (investors' godowns) under GBY scheme and arranged for guaranteed occupancy by FCI for seven to nine years under PEG scheme. While the private parties funded the construction cost of these godowns, APSWC provided support in terms of design, norms and administrative support for obtaining financial support under the scheme. APSWC, in turn, received a monthly charge of ₹ 2 per tonne of stored quantity as Marketing Facilitation Fees from these rural godowns. These strategies ensured capacity augmentation at village level as well as substantial revenues for APSWC. The WBSWC did not adopt any such model.

The Corporation stated (November 2015) that it could not avail the benefits of different schemes due to acute manpower shortage, but pointed out that it had taken various capacity augmentation initiatives such as construction of 20000 MT capacity godown under PEG scheme, taking over of 43 godowns under RIDF, construction of new godowns at eight existing warehouses under RKVY to increase its capacity by 20 per cent by March 2016.

Though the management attributed this to manpower constraint, the same is incorrect as it had the mandate of appointing required staff as per its need. Moreover, efforts taken by the Corporation in augmenting its capacity were

¹⁰⁷ Andhra Pradesh State Warehousing Corporation, Maharashtra State Warehousing Corporation and Madhya Pradesh State Warehousing Corporation

not significant compared to the CWC/ private investors/ comparable organisation of other States, both in terms of adequacy and timeliness.

During Exit Conference (January 2016) Secretary stated that the Department failed to avail the benefit under Grameen Bhandaran Yojana due to lack of information. He, however, stated that taking a cue from Andhra Pradesh SWC, possibilities of linking Grameen Bhandaran Yojana and Private Entrepreneurs Guarantee Scheme would be explored.

2.4.8 Operation/ utilisation of existing godowns

2.4.8.1 Deficient business planning

The Corporation did not fix any break-even point in terms of capacity utilisation. Though it fixed (December 2012) occupancy level of 70 *per cent* as a mark of good performance, its space occupancy percentage ranged between 56 and 64 *per cent*. In comparison, the CWC had set the benchmark at 85 *per cent*, against which it had achieved occupancy rate of 87 to 90 *per cent* during 2010-13.

The Corporation stated (November 2015) that there was no specific guideline regarding fixing of any break-even point of any warehouse in terms of capacity utilisation. This reflected lack of commercial prudence and deficient business planning of the Corporation.

2.4.8.2 Capacity utilisation

Optimum capacity utilisation and minimising the cost of storage are two main aspects of efficient storage management. During 2010-15, the Corporation operated 29 godowns with covered space of 12.96 lakh sq. ft. having a storage capacity of 2.16 lakh tonnes. Of these, 17 warehouses were owned by the Corporation which accounted for 64 *per cent* of its storage capacity; while the remaining space was provided by 12 hired godowns. This apart, the Corporation had around 3.84 lakh sq. ft. of open space in Haldia. The capacity utilisation during 2010-15 is indicated in **Appendix 2.4.2** which shows that overall utilisation of capacity ranged between 56 *per cent* and 64 *per cent* during 2010-14. The capacity utilisation of hired spaces showed a declining trend during 2010-14 with utilisation coming down from 81 *per cent* to 61 *per cent* during this period. Factors behind such low capacity utilisation have been discussed under *para 2.4.8.3* of this Report.

During joint physical inspection of godowns, it was observed that 16 godowns¹⁰⁸ in five Centres with a total capacity of 0.22 lakh MT had remained vacant mainly due to poor condition of godowns. Thus, 10 *per cent* of the total capacity remained idle for periods ranging from six months¹⁰⁹ to 17 years¹¹⁰.

2.4.8.2.1 Commodity-wise analysis: As the Corporation's objective was to stock farmers' produce and facilitate issue of negotiable warehousing receipts, the farmers should have been given priority to keep their produce in

¹⁰⁸ Siliguri : 8 godowns (8336 MT), Bankura :1 godown (1250 MT), Raiganj: 4 godowns(5950 MT), Kaliaganj: 2 Godowns(3300 MT) and Naskarpara:1 Godown (3433 MT)

¹⁰⁹ October 2014 at Raiganj

¹¹⁰ Since 1998 at Siliguri

the Corporation's godowns. Commodity-wise analysis of space utilisation (*vide Appendix 2.4.3*), however, showed that space occupied by agriculture produce had declined from 20 *per cent* of total occupied space in 2010-11 to a mere seven *per cent* in 2014-15 (average occupancy being 11 *per cent*). During 2010-15, 50 *per cent* of the occupied space was used on an average for storing fertilisers, while custom bonded goods accounted for 13 *per cent* and others 26 *per cent*.

Evidently, the Corporation was unable to make any significant impact in providing storage facilities to the farmers and attract them to use the storage provided in their godowns. In contrast, during 2010-13, CWC utilised 48 to 52 *per cent* and Maharashtra SWC utilised 24 to 32 *per cent* of the available space for storage of food grains.

2.4.8.2.2 Depositor-wise analysis: Analysis of depositor-wise occupancy of space in respect of 12 test-checked centres showed the following:

Table 2.4.3: Depositor wise occupancy of the Corporation

Year	Depositor wise occupancy					
	Co-operatives		Government		Others	
	Space (in MT)	Percentage	Space (in MT)	Percentage	Space (in MT)	Percentage
2010-11	358.09	9.95	1507.88	41.91	1732.18	48.14
2011-12	433.24	9.12	1569.27	33.02	2749.52	57.86
2012-13	507.58	9.61	1966.81	37.24	2807.72	53.16
2013-14	534.29	10.20	1657.25	31.63	3048.10	58.17
2014-15	330.90	6.83	1672.01	34.52	2840.38	58.65
2010-15	2164.09	9.13	8373.22	35.31	13177.89	55.57

Source: Compiled from the records of the Corporation

It can be seen that farmers' co-operative societies (IFFCO¹¹¹ and SKUS¹¹²) utilised only 7 to 10 *per cent* of the facility. No data was maintained on utilisation of storage space by small and marginal farmers.

The Corporation in its reply stated (October 2015) that due to lack of proper infrastructure, food grain storage business was not possible for the Corporation during last few years; hence, the Corporation had no other option but to accommodate other products.

The Corporation further stated (November 2015) that the small and marginal farmers and primary producers either sell their produce to the procurement agencies or to the traders to meet up their production cost, loan, etc. leaving no surplus stock which can be stored in the godowns. The Corporation added that many Co-operatives in village level used to keep their stock in the godowns of SWC and pledged the receipts with the banks and availed loans at a lower interest rate. Further, it was found that many SKUS had their own godowns to preserve the commodities of their member farmers.

However, there was an unmet requirement of storage capacity at the farm level as discussed in *para 2.4.7.1* earlier in this report. But the Corporation had failed to translate the demand into higher occupancy of its storage space, which was attributable to factors analysed in *para 2.4.8.3*. Further, Grameen

¹¹¹ Indian Farmers' Fertiliser Co-operative

¹¹² Sambay Krishi Unnayan Samiti, primary level agricultural cooperative credit society

Bhandaran Yojana was effectively utilised by private investors in creating storage capacity, while the Corporation, through its inaction, failed to avail the benefit of the scheme.

2.4.8.3 Factors affecting occupancy

Low occupancy in the Corporation's storage facilities was attributable to locational disadvantage to farmers, lack of proper repair and maintenance of godowns, inadequate facilities for storage of food grains, non-negotiability of warehousing receipts, etc., as highlighted in the subsequent paragraphs.

(i) **Locational disadvantage:** Of its 29 warehousing centres, 10 were clustered in and around Kolkata and out of the remaining 19 warehousing centres in districts, nine centres were situated in district headquarters¹¹³, while 10 centres were at sub-divisional towns/ municipalities¹¹⁴ away from agricultural land. This had limited their effectiveness in providing services to the farmers. Evidently, the locations of godowns had been selected without considering the farmers' needs. It was seen that there was no system to collect market feedback on requirement of storage space, potential clients, competitors' unutilised capacities and rates offered by them, etc. to decide on the location of godowns, tariff structure, capacity addition and business policy.

In its reply, the Corporation stated (November 2015) that since inception (1958) the Corporation either hired godowns or constructed own godowns in different districts of West Bengal to extend warehousing service to farmers. Further, the Corporation constructed the godowns considering the locational advantage *i.e.* proximity to Railway siding, National and State highways.

However, given the fact that the primary mandate of the Corporation was to provide storage facilities and allied services to farmers to save them from distress sale of their produce, utilisation of only 11 per cent¹¹⁵ of the storage capacity for storing agricultural produce (as mentioned in paragraph 2.4.8.2.1) can be construed as a deviation from its mandate. Further, the urban bias in creating the Warehousing Centres discourages the farmers to use these centres for considerations of the additional burden of carrying cost and consequent decrease in profitability. This locational disadvantage thus factored adversely behind utilisation of available godown space by the farmers, as discussed later.

(ii) **Absence of valuation facilities:** The Corporation had neither any system nor infrastructure for weighing, grading or valuation of goods stored, which are pre-requisites in the warehousing business. It simply accepted the weight, quality and value of the goods as declared by the depositor. None of the warehousing centres test-checked had any weighing machines installed. The Food & Supplies Department, Government of West Bengal, decided (June 2014) to install weighbridges at 12 godowns at a cost of ₹ 6.80 crore by May 2015. However, work orders in respect of 10 were issued only in July 2015 with no further progress recorded till October 2015, while physical

¹¹³ Alipurduar, Balurghat, Bankura, Jalpaiguri, Krishnanagar, Maldah, Memari II (at Bardhaman town), Raigunj and Siliguri

¹¹⁴ Cassimbazar, Dinhata, Garbeta, Kaliaganj, Naskarpara (in Howrah Municipal Corporation), New Jalpaiguri, Ranaghat, Shibpur, Memari I and Tarakeshwar

¹¹⁵ Remaining 89 per cent capacity is utilised by Fertilisers (50 per cent), Customs Bonded Goods (13 per cent) and other misc. goods (26 per cent)

achievement in respect of the remaining two stood at 25 and 59 *per cent* respectively as of October 2015.

The Corporation stated (November 2015) that it had undertaken various programmes like installation of weighbridges, purchase of quality control (QC) treatment instruments and materials and appointing QC trained staff in its godowns with the objective to increase its capacity utilisation. The reply, however, was very general without indicating the extent to which these measures had been taken.

(iii) Farmers' extension Service: The farmer's extension service included assistance to the farmer in obtaining bank loan against the security of warehousing receipts and education to farmers through demonstration of advantages of scientific storage. Further, working group of Planning Commission recommended (October 2011) publicity programmes and stipendiary programme for farmers, rebate on storage charges, incentive for aggregators (middlemen)¹¹⁶ at village level to collect agricultural produce from small and marginal farmers to attract them to store their produce in registered warehouses.

It was observed that the Corporation did not take any step to educate farmers on advantages of scientific storage of their produce in warehouses of the Corporation. Evaluation Report of Grameen Bhandaran Yojana, conducted for Ministry of Agriculture, GoI indicated (February to June 2012) that none of the 625 farmers interviewed in West Bengal was aware of Negotiable Warehouse Receipt System.

Referring to a market study of the depositors in warehousing business, the Corporation in its reply (November 2015) stated that the small and marginal farmers/ primary producers except in case of potato have hardly any scope to keep their stock in the warehouses against warehouse receipt. The reply was irrelevant in the context of audit observation on non-provision of extension services to farmers to educate them about the advantages of scientific storage.

(iv) Lack of scientific storage facilities and non-registration of godowns under WDRA: Warehousing Development & Regulation Authority (WDRA) constituted (2010) under WDR Act has prescribed certain benchmarks on godown construction, scientific storage facilities, grading of food grains, testing, electronic weighment, quality control, manpower, etc. which were mandatory to be complied with in the warehouses for their accreditation/ registration with WDRA to enable them to issue Negotiable Warehouse Receipts (NWRs) against stored goods to facilitate pledge finance to the depositors.

Audit noted that the godowns of the Corporation did not meet the prescribed standards and had no scientific storage facilities. Joint physical inspection of 94 godowns of 12 test-checked warehousing centres revealed shortcomings as shown in Table 2.4.4.

¹¹⁶ Aggregators are middleman who collects agricultural produce from small and marginal farmers to attract them to store their produce in registered warehouses

Table 2.4.4: Types of shortcomings and number of godowns with such shortcomings noticed during joint physical inspection of 94 godowns of 12 centres

Parameters	Condition found	Number of godowns/ centres having such deficiencies
Roof	Poor with broken shed, leakage of rain water	82 godowns
Wall	Damp and moist walls due to lack of preventive maintenance and prolonged storage of fertilisers.	76 godowns
Floor	Damp, cracks and crevices, rat holes, etc. due to lack of preventive maintenance and prolonged storage of fertilisers.	54 godowns
Internal drainage	Non-existent internal drainage system resulting in flooding of godowns mainly in rainy season.	90 godowns
Internal illumination	Poor illumination due to non-maintenance.	64 godowns
Godown surroundings	Huge vegetative growth.	9 godowns
Ancillary structures	No washing place, urinals, canteens, drinking place	12 centres
Boundary walls	Height was very low, broken at different places	12 centres
Goods testing facilities	No laboratories found	12 centres
Codes of scientific storage of goods	No fumigation, pest and rodent control measures are in practice	12 centres



Water logging inside the godown at Taratala I centre



Godowns at Alipurduar in poor condition with bushes all around

No action was taken by the Corporation to address these shortcomings and get them registered with WDRA for issue of NWRs to the farmers. In contrast, SWCs of Maharashtra, Andhra Pradesh, Madhya Pradesh, Tamil Nadu and Rajasthan had got their warehouses accredited with WDRA and facilitated bank financing against their warehouse receipts to the farmers. Rajasthan SWC succeeded in getting its warehouses modernised through PPP model by 2010-11 and increased profitability.

The Corporation stated (November 2015) that it could not undertake the routine repairs (mainly up to 2012-13) as there was no technical hand in the Corporation. It intended to apply to WDRA for necessary registration after completion of repair and maintenance works and installation of weigh bridges within 2015-16.

2.4.8.4 Repair and maintenance

Maintenance of godowns including keeping stocks in good condition without damages and losses and insuring against all damages was the responsibility of the Corporation. For this, godowns were to be constructed as per BIS/ CWC/ FCI standard and periodic preventive maintenance of godowns were to be carried out.

However, scrutiny of records and physical verification of godowns revealed that no preventive maintenance was taken up by the Corporation. The repairs undertaken were insufficient to keep the godowns store-worthy. There was no schedule for repair and maintenance of godowns. Despite recommendation in BOP for immediate repair of godowns, no plan for their repair and maintenance was drawn. The Corporation also identified (December 2012) the dilapidated condition of the godowns as the factor behind low occupancy and appointed engineering staff for undertaking emergency repairs to increase capacity utilisation. However, as compared to CWC which spent two *per cent* of its turnover on repair and maintenance of godown, the Corporation spent only one *per cent* on this. Lack of preventive maintenance of godowns led to poor facilities at the warehousing centres.

Seven warehouses were repaired in 2015-16 at a cost of ₹ 61.76 lakh out of which two were physically inspected by Audit (Raiganj and Kaliaganj). In Kaliaganj, in two godowns, it was observed that the floor condition was very poor, and at places marks of water leakages were found even after repairs.

At Raiganj, in three godowns, it was observed that the floor was completely damaged, there was no provision for illumination and the roof was damaged even after repairs. One godown was lying vacant.

Further, there was no system of periodic inspection to check physical conditions of godowns for detecting any deterioration of walls, floors, windows, openings, doors or presence of birds, rodents, etc. At all the test-checked own godowns, quarters of the superintendent and guards were found in shabby condition and deserted.

The Management replied (October 2015) that due to lack of technical hands in the Corporation, the regular routine maintenance of the godowns could not be undertaken for the period 2009-13. It added that the Food & Supplies Department had made a budget provision of ₹ 1.50 crore for 2015-16 for repair and maintenance works in the godowns of WBSWC.

During Exit Conference (January 2016), the Department agreed to the audit finding that unsatisfactory condition of godowns (resulting from inadequate repair and maintenance) was the prime reason for low level of occupancy of the godowns. The Secretary further informed that a dedicated engineering cell was being proposed to be created to take care of construction and maintenance of godowns. He added that the matter of faulty repair jobs at two loss making godowns (Raiganj and Kaliaganj) would be looked into. Moreover, Standard Operating Procedure (SoP) was being contemplated to take care of fumigation, pest control, regular inspection of godowns, etc.

2.4.9 Analysis of profitability of warehouse centres

2.4.9.1 Loss making centres

Out of the 30 centres (including the open godown in Halida), total quantum of loss rose from ₹ 2.42 crore in 2010-11 to ₹ 4.24 crore in 2012-13 (figures for 2013-14 was not available). It was seen that six godowns were making losses almost consistently during 2010-13 as indicated in the **Table 2.4.5**.

Table 2.4.5: Consistently loss making centres

Name of Centre	Surplus/ Deficit (in ₹)				
	2010-11	2011-12	2012-13	2013-14	Total
Dinhata	-418649	-330970	-125996	305872	-569743
Jalpaiguri	65711	-267998	-627640	206744	-623183
Kaliaganj	-502636	-575020	-692768	-851116	-2621540
Raiganj	-401061	-344302	-482220	-6401	-1233984
Naskarpara	572852	-547210	-271460	-933470	-1179288
Taratala-II	-1771199	-1736349	-1771567	-1205248	-6484363
	-2454982	-3801849	-3971651	-2483619	-12712101

Source: Accounts of WBSWC

Audit visited (June 2015) two centres (Raiganj and Kaliaganj) to ascertain the capacity utilisation of the centres and found the following:

Table 2.4.6: Position of capacity utilisation of Raiganj and Kaliaganj centres

centres

Year	Total Capacity	Occupancy	Unutilised space (<i>per cent</i>)	Reasons for non-occupancy	
	In tonnes			Space needing repair	Commercial reason
Kaliaganj centre					
2010-11	8250	1634	6616 (80)	0	6616
2011-12	8250	1704	6546 (79)	0	6546
2012-13	8250	461	7789 (94)	3300	4489
2013-14	8250	1245	7005 (85)	3300	3705
2014-15	8250	716	7534 (91)	6975	559
Raiganj centre					
2010-11	8250	1684	6566 (80)	2050	4516
2011-12	8250	2419	5831 (71)	3766	2065
2012-13	8250	2861	5389 (65)	3333	2056
2013-14	8250	3851	4399 (53)	3167	1232
2014-15	8250	2009	6241 (76)	2489	3752

Source: Records of respective Warehousing Centres

Thus, 79 to 94 *per cent* of available capacity in Kaliaganj centre remained unoccupied, while for Raiganj it was 53 to 80 *per cent*. Reasons for such low occupancy was mainly attributable to poor condition of the godowns and lack of business development activities, as already highlighted in this report (*para 2.4.8.3.iv*).

The Corporation stated (November 2015) that it suffered business loss in different godowns due to their dilapidated conditions, change in Government policy regarding fertiliser business, non-disposal of old goods in bonded godowns, etc. It further mentioned that a few of its chronic loss-making centres had been de-hired.

The reply is not tenable since the Corporation did not take adequate steps to keep the godowns storage-worthy.

2.4.9.2 Blockage of space

Terms and conditions of the agreement of joint locking self-operation¹¹⁷ (SO) godown specified that storage charges, electricity bill and water charges must be paid by 7th day of every month. If dues remain unpaid for three months, the

¹¹⁷ Under SO system, transaction of goods are done by depositors at their own risk. Godowns are opened and closed by using minimum two keys. One key is kept at the Corporation and other in the hand of the depositor. Goods therein are insured by the depositors.

Corporation was to serve notice to the depositors to vacate the space after recovery of outstanding dues. On further refusal to pay, the Corporation was to de-allot the space and remove the stock by removing the padlock of allottee and dispose of the said stock for realisation of its dues.

In Jessore Road-I warehouse centre (which is a rented property), out of 24 SO godowns, storage charges of ₹ 22.94 lakh was outstanding from the depositors for 5 to 20 months in respect of nine godowns. Consequently, the Corporation locked these godowns between April 2010 and January 2014. However, 13 to 28 months after locking the godowns, the Corporation, on requests of two¹¹⁸ depositors, allowed (April 2012 and April 2013) them to store materials without realising any part of the outstanding dues. However, for periods ranging between 13 and 60 months, no claims were raised with the depositors nor were notices served for vacating the space. Neither did the Corporation dispose of the stock to realise its dues. As of May 2015, the remaining seven godowns remained locked. Inaction in vacating the storage space resulted in blockage of storage space of the Corporation sustaining revenue loss of ₹ 1.10 crore (*Appendix 2.4.4*).

The Corporation replied (November 2015) that there were disputes with almost all the depositors of Jessore Road-I warehouse after the implementation of revised tariff rate as most of the godowns were in dilapidated condition. It also added that under joint locking system the Corporation could not auction the goods stored in the godowns.

Reply of the management is not tenable as the terms and conditions of agreement for joint locking system clearly stipulated that the Corporation was at liberty to remove the stock of the allottee by removing the padlock and to dispose of it in any manner to realise storage charges and other dues.

However, during Exit Conference, Secretary informed that after the audit observation, action had been taken against the officials involved in the matter.

2.4.9.3 Loss of revenue

Audit observed the following instances where storage charges were not claimed or undue benefits were extended to the depositors by claiming less storage charges.

(i) Release of goods without realising storage charges: As per agreement, storage charges were to be realised on or before 7th day of each month. The Corporation is required to de-allot the godown from defaulters beyond three months after serving notices and dispose of the stocks to realise its dues. It was observed that in four¹¹⁹ self-operated godowns, the Corporation allowed depositors to take away their goods without realising their outstanding dues of ₹ 58.57 lakh for 10 to 11 months (*Appendix 2.4.5*). The management neither investigated nor fixed any responsibility for causing such revenue losses to the Corporation.

Audit observed that such losses of revenue was attributable to lack of controls as there was no system to verify the actual entry/ exit of the goods stored, their quantities and values, etc. Further, the Corporation did not insist upon

¹¹⁸ S.K. Enterprise & Jai Matadi Chemical

¹¹⁹ Two at Hyde Road and two at Jessore Road-I

submission of priced monthly closing stock statements by the depositors (though provided for in the agreement) leaving no scope to verify the realisable value of goods held in stock to adjust the outstanding dues, if necessary.

Admitting the audit observations, the Corporation attributed (November 2015) this to acute crisis of manpower and its consequent inability to monitor the daily ingress and egress of stocks in the godowns. The reply is incorrect to the extent that the Corporation in fact had excess manpower as discussed later in para 2.4.11.2.

(ii) Irregular allowance of discount on storage charges: Against the schedule rate of ₹ 16 per sq. ft., 17 private depositors were allowed to store their goods in Jessore Road-I Warehouse centre at a discount of ₹ 1 to ₹ 4 per sq. ft. for a period of one year after approval by the Managing Director (MD). However, the Corporation continued to charge reduced rates for further periods of four months to five years beyond the agreed period without obtaining fresh approval of MD. Accordingly, it extended undue benefits of ₹ 13.04 lakh to 17 private depositors.

Admitting the audit observation, the Corporation stated (November 2015) that it was going to introduce a new storage agreement prepared and vetted by a solicitor firm to avoid recurrence of such incidents.

2.4.10 Tariff policy

The main source of revenue of the Corporation is storage charges. To take care of input costs like rent, rates, taxes, employees cost, repair and renovation, insurance charge, etc. and to sustain growth in business, it was imperative to revise its tariff structure at regular intervals to ensure that rates are at par with the going market rates at various warehouse locations based on the current demand and supply situations.

In Business Optimisation Plan, it was recommended that the tariff structure be rationalised based on market survey and a tariff policy be formulated empowering Regional Officers and Warehouse-In-Charges to negotiate rates with prospective customers based on the season and existing occupancy levels. The Corporation, however, did not formulate any policy for revision of tariff. The tariff was last revised in December 2009. In comparison, it was seen that FCI revised the rent payable to godowns built under PEG scheme on an annual basis. Further, there was no system for concessional tariff for farmers in line with the Planning Commission recommendations. Audit noted that peer organisations like CWC, Maharashtra SWC, Andhra Pradesh SWC, etc. were giving concessional rates to farmers. Audit also found that there was no commodity-wise tariff as had been adopted by CWC.

The Corporation stated (November 2015) that there was no system of yearly revision of storage charges at WBSWC due to lack of infrastructure and manpower. The reply is not acceptable as rent being the main source of income of the Corporation, it should have framed an appropriate tariff policy.

2.4.11 Efficiency in management of warehouses

2.4.11.1 Quality control

To minimise spoilage and storage loss of the stock, the Corporation was to provide scientific storage facility. As per Warehouse Manual for operationalisation of WDRA, foodgrains were to be preserved without infestation through periodical use of pesticides and fumigants. This apart, measures were to be taken to protect the stocks from insects, rodents, birds, etc. Further, control measures like proper grading of stocks, correct stacking, fortnightly inspection, delivery of stocks following FIFO (First In First Out) method, regular cleaning of godown, etc. are to be ensured. However, none of these measures were applied in any of the 12 test-checked Warehousing Centres.

During joint physical inspection of godowns at 12 test-checked Warehousing Centres, it was revealed that godowns were unworthy of storing food grains with leaking roofs, dilapidated walls, etc. as mentioned in *paragraph 2.4.8.3(iv)*.

In godowns of four¹²⁰ centres, it was seen that fertilisers were being stored without proper stack plan and alley ways. The stocks were covered with polythene sheets during the rainy season to prevent damage, but accumulated water caused damage to the stock. Old damaged stock were lying alongside fresh stock. Primary records such as daily stock register, depositor's ledger, warehouse receipt revealed that instead of FIFO method, LIFO (Last In First Out) method was followed. In two centres (Tarakeswar and Krishnanagar) fertiliser stocks of 644.90 tonnes¹²¹ were lying un-lifted for more than three years, while fresher stocks were released early. There was no system of regular inspection and reporting of damaged stock to the depositor for removal.

Further, warehousing centres did not have facilities of laboratories to check the quality of foodgrains stored, as stipulated by WDRA. They were not equipped with adequate firefighting arrangements as there were shortages of jet tank, sand buckets and fire extinguishers. In 12 test-checked centres, there was requirement of 96 fire extinguishers and 480 sand buckets. Against this, these centres had only 54 fire extinguishers (56 *per cent*) and two (0.4 *per cent*) sand buckets indicating deficient preparedness for fire-fighting. Out of these 54 fire extinguishers, only 45 were functional. Emergency numbers were not displayed in any of the test-checked 12 warehousing centres. The staff were not trained in operation of fire-fighting equipment and no mock drill was carried out during the period covered under audit.

Thus, the godowns of the Corporation were running without requisite quality control and safety measures and they may be prone to disasters with serious consequences.

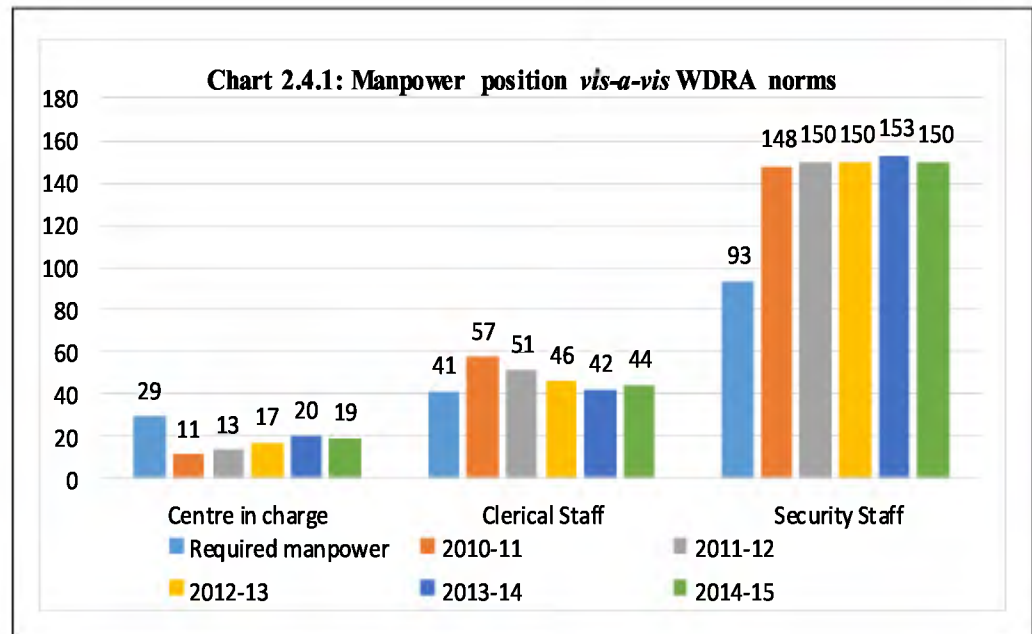
In reply, the Corporation stated (November 2015) that it had acute crisis of manpower and quality control personnel and that it was expecting to be able to follow the storage norms as per FCI/ WDRA norms by the end of 2016-17.

¹²⁰ Krishnanagar, Alipurduar, Hide Road and Taratala-I

¹²¹ Krishnanagar-608.05 MT and Tarakeswar -36.85 MT for more than three years

2.4.11.2 Manpower

In terms of WDRA norms, 163 staff were necessary, against which the Corporation had 213 to 216 employees during 2010-15 indicating excess of manpower. This has led to an excess expenditure of ₹ 1.70 crore. The Category-wise men-in-position against required manpower as per WDRA norms is indicated below:



Source: Records of the Corporation

Thus, numbers of Centre-in-Charge, the only supervisory personnel in a Centre, were short of requirements by 31 to 62 per cent during the period 2010-15, having an adverse bearing on the operations of the Corporation. However, there was excess manpower in all other cadres¹²² which increased its cost of operation.

Comparison of quantum of stocks handled by each employee of the Corporation during 2010-13 with that of CWC and Maharashtra SWC indicated that the employee productivity in terms of quantity of stocks handled in the Corporation was very low (565 to 638 MT) vis-à-vis 1602 to 1808 MT handled per employee of CWC and 895 to 1181 MT handled per employee of Maharashtra SWC. This is to be viewed against the fact that 42 per cent of the occupancy of the Corporation was handled on self-operation mode which required clerical staff only for billing purposes whereas the manpower prescribed by WDRA was for operation on Actual Occupancy basis which necessitated additional manpower for grading and quality control. Given the low capacity utilisation, this indicates that there is a need for reassessment of the required manpower, besides training and upgradation of their skills for operational purposes.

(i) **Deployment of staff not rational:** Audit further analysed the centre-wise manpower of the Corporation vis-à-vis WDRA norms (**Appendix 2.4.6**)

¹²² Percentage of excess manpower was: Clerical Staff-2 to 39 per cent; Security personnel-59 to 65 per cent

and found that the staff was excess in some centres while some others were operating with shortages as shown in Table 2.4.7 below.

Table 2.4.7: Shortage/ excess of manpower in comparison with WDRA guidelines

Year	Category	Over staffing		Under-staffing		WDRA compliant centre
		No. of centres	Excess staff	No. of centres	Shortage of staff	
2010-11	Clerical staff	15	19	3	5	11
	Centre-in-charge	0	0	18	18	11
	Security personnel	24	56	1	1	4
2011-12	Clerical staff	14	18	6	8	9
	Centre-in-charge	0	0	16	16	13
	Security personnel	24	57	0	0	5
2012-13	Clerical staff	9	13	6	8	14
	Centre-in-charge	2	2	14	14	13
	Security personnel	24	57	0	0	5
2013-14	Clerical staff	10	10	6	9	13
	Centre-in-charge	0	0	9	9	20
	Security personnel	24	55	1	1	4
2014-15	Clerical staff	11	13	7	10	11
	Centre-in-charge	0	0	10	10	19
	Security personnel	24	54	3	3	2

Source: Compiled by Audit from data furnished by the Corporation and WDRA norms

In 2014-15, out of 29 centres (excluding Haldia), only 11, 19 and 2 centres respectively had clerical staff, centre-in-charge and security personnel as per WDRA norms. The remaining centres either had less staff or excess staff. Thus, there was scope for rationalisation of manpower deployment among centres.

The Corporation replied (October 2015) that ideal manpower of 163 was recommended by the consultant of M/s Deloitte & Touche Consulting (India) Ltd. considering the business scenario of WBSWC from 2002-03 to 2006-07 under the business restructuring/ optimisation programme. Hence, recommendations of said consultant did not hold good in the current scenario when WBSWC had expanded its business and activities by taking over of 43 RIDF godowns of 5000 MT capacity each. The Corporation further contended that manpower requirements suggested by WDRA were applicable only to food grains business and it did not address the manpower needs of other business activities of the Corporation. It added that WBSWC was using the available manpower “by deploying them considering the quantum and nature of business in a warehouse.”

The reply is not acceptable in view of the following facts:

- The ideal requirement of manpower of 163 was arrived at by Audit on the basis of Warehouse Manual for operationalisation of WDR Act 2007 published by Warehousing Development and Regulatory Authority and keeping in consideration the Corporation’s operational capacity as of March 2015. The assessment incidentally matches the requirement suggested by M/s Deloitte & Touche. The Corporation took over 43 godowns only in October 2015. Thus, throughout the period 2010-15, the manpower deployment lacked justification.
- Further, the contention that WDRA’s suggestion was for foodgrains business is also not correct as the WDRA Act 2007 aimed at the

development and regulation of warehouses and promoting professionalism in warehousing business irrespective of commodities stored in the godowns.

During Exit Conference (January 2016), however, Secretary informed that 45 sub-inspectors recruited by the State government had been placed under the SWC for management of the newly handed over RIDF godowns. In addition 21 re-employed Inspectors-in-charge had been posted at different godowns.

2.4.12 Monitoring and internal controls

The Corporation has no Internal Audit Manual of its own. However, it brought out orders outlining working procedures of warehouses and distribution of duties among various levels of officers at the headquarters and field/warehouses.

Warehouse Manual for operationalising of WDR Act, 2007 indicates management processes that enable efficient management of warehouse. These processes *inter alia* include internal audit/ inspection system. Audit found weaknesses in these processes as indicated below:

Inspections: As per the Warehouse Manual, the warehouseman shall assess the health of the entire stock during storage at least once in 15 days or earlier by drawing the representative sample from each stack and analysing the physical quality parameters including degree of infestation, category, grade, moisture content, etc. These parameters should be recorded in the stack card as well as in the inspection report. In case, prophylactic or curative treatments are required for the control of stored grain insect pest, these should be immediately carried out by the technical staff of the warehouse. Periodic inspection shall also check physical conditions of the godowns in terms of any deterioration of walls, floors, windows, openings, doors, or presence of any birds, rodents, etc. The warehouseman shall take immediate remedial action for fixing the same to bring it back to normal state.

No such system of periodic inspection was followed in the Corporation. In the absence of inspections, the Corporation could not ensure and promote proper working of warehouses. The above indicated that the Corporation's oversight mechanism was far from optimal.

The Corporation in its reply attributed (November 2015) the absence of inspections to inadequate manpower in key positions. It further added that with the recruitment of personnel in managerial position in future, it would be able to overcome the situation.

Other control deficiencies: Audit found that in all the 12 test-checked centres, as detailed below, the system stipulated in the Manual for receipt of goods in godowns was not being followed

- There was no gate pass system for entry and exit of goods.
- Hundred *per cent* stocks were not being weighed in case of stocks in non-standard bag.
- Insurance coverage by the depositor was not ensured in cases of allotment of godown on Self Operation basis.
- Goods of depositors on SO basis were not physically checked for quantity, value, etc. before receipt into and delivery from godowns.

2.4.12.1 Functioning of Board

The Act did not specify any minimum number of meetings to be held by the Board in a year. However, in case of CWC, the Board had to meet quarterly. Taking this as a benchmark, the Board met nine times against requirement of 16 during 2011-15.

There was no independent Director with expertise from warehousing/ logistic sector or representative from FCI/ West Bengal Essential Commodities Supply Corporation (WBECS) to facilitate co-ordination for business optimisation in food grain storage.

The management in its reply stated (November 2015) that it would take appropriate decision and steps in this regard.

2.4.13 Conclusions

- The Corporation did not have any system of long or short-term planning for constructing new godowns though there were high demand. It did not avail of the benefits of several Central schemes meant for assisting the Warehousing Corporations to construct more godowns. Though there was a business optimisation plan to augment the Corporation's business, it was not implemented. The Corporation's godowns were located mainly in urban areas, limiting their scope in storing farmers' produce from rural areas.
- The Corporation's capacity utilisation remained below its own benchmark. The Corporation had a higher share of hired godowns and a higher expenditure on them compared to other public sector warehousing corporations.
- Deficient maintenance of godowns had made many of the Corporation's godowns unusable. They were lacking in scientific storage facilities including grading facilities, weighing machines, valuers, etc. As the godowns did not meet the standards of Warehousing Development & Regulatory Authority, they could not be registered and as a result, warehouse receipts could not be used by farmers for availing pledge finance.
- Further, the Corporation did not give adequate priority to storing of agricultural produce of farmers, as space utilised for storing foodgrains was meagre. Neither did the Corporation have any concessional tariff for farmers though recommended by the Planning Commission.
- The manpower of the Corporation was not in consonance with the norms of WDRA calling for rationalisation of deployment. Especially, shortage at the level of centre-in-charge was a matter of concern, as it can potentially affect performance of the centres.
- The Corporation's initiative and pursuance in realising outstanding storage charges were also lackadaisical.

2.4.14 Recommendations

- 1. Action may be taken to make the godowns WDRA-compliant for accreditation ensuring negotiability of its warehouse receipts to farmers for pledge financing;*
- 2. Schedules may be drawn up for regular maintenance and upkeep of godowns and*
- 3. The Corporation should rationalise the tariff schedule giving some flexibility to negotiate rates by warehousing in-charge to maximise revenue. It may consider adopting commodity-wise tariff as adopted by CWC.*

Chapter 3

Compliance Audit

Chapter 3: Compliance Audit

DISASTER MANAGEMENT DEPARTMENT

3.1 Excess payment on procurement of NGR wheat

Non-fixation of stipulated time frame for delivery of NGR wheat by the Disaster Management Department coupled with deficient monitoring led to excess payment of ₹ 3.59 crore to CONFED.

The Disaster Management Department (Department), apart from providing calamity relief, is *inter alia* mandated to extend Relief Assistance (Normal Gratuitous Relief - NGR) to distressed persons through distribution of wheat. West Bengal State Consumers' Co-operative Federation Limited (CONFED)¹ procures and delivers NGR wheat as per orders from the Department and district authorities. The rate of supply is fixed by the Department every year and mentioned in the supply order.

Test-check of records of the Department and Directorate of Disaster Management (who acts as DDO) in respect of procurement of NGR wheat during 2011-12 to 2014-15 revealed the following:

- Supply orders as well as the general instructions issued for implementation of the scheme did not prescribe any time frame for delivery of wheat.
- Neither the Department nor the Directorate maintained centralised database regarding NGR wheat procured and payments made there against with due linkage to allotment order and supply order, dates of actual supplies, progress in supply against ordered quantities, progress in payments, etc.
- The Department fixed (January 2014) the rate of NGR wheat as ₹ 1950 per quintal for all supplies made on or after 22 January 2014. Subsequent to that order, CONFED supplied (between January 2014 and September 2014) 113642.02 quintal of wheat ordered for 2011-12 (October 2011 to March 2012) and 2012-13 at lower price (36121.51 quintal at ₹ 1528.10 per quintal and 77520.51 quintal at ₹ 1683.37 per quintal). CONFED, taking advantage of the departmental order, preferred claims at the rate of ₹ 1950 per quintal for the entire supply of 113642.02 quintal², which was allowed (March 2014 to September 2014) by the Department. This has resulted in an excess payment of ₹ 3.59 crore compared to rates mentioned in the supply orders.

The departmental order was rectified in September 2014 through a corrigendum to the effect that the enhanced rate would be applicable to supply order issued on or after 22 January 2014, no initiatives for recovery of the excess payment has so far been made by the Department.

¹ State level apex body of the consumers' co-operative societies, which does the procurement operations through its sub-contractors/ agents.

² 36121.51 quintal + 77520.51 quintal

- Besides this, inadequate monitoring facilitated excess payment of ₹ 14.15 lakh to CONFED against excess supply of 844.24 quintal³ of NGR wheat over and above the quantity ordered for.

Thus, absence of specific guidelines for NGR wheat procurement operation and stipulated time frame for supply of NGR wheat, compounded by an ambiguous departmental order, resulted in an excess payment of ₹ 3.59 crore to CONFED.

The matter was referred to Government in July 2015; reply had not been received (December 2015).

FINANCE DEPARTMENT

3.2 Non realisation of proceeds of equity transferred

The State Government transferred its equity worth ₹ 146.50 crore in Kolkata Metro Rail Corporation Limited to the Ministry of Railways in November 2012 without realising the proceeds till June 2015. The Finance Department has yet to get the transfer price and manner of payment determined.

For implementing rail based mass rapid transit system called East West Metro Corridor, Kolkata connecting Howrah station to Sector-V of Salt Lake⁴ Kolkata Metro Rail Corporation Limited (KMRCL)⁵ was established in July 2008 as a joint venture between the Government of West Bengal (GoWB) and the Ministry of Urban Development (MoUD), Government of India (GoI). A Memorandum of Understanding (MOU) was entered (October 2008) into for implementation of the project between GoWB, MoUD and KMRCL. The estimated project cost of ₹ 4676 crore was to be financed through a mix of equity (shared equally by GoI and GoWB) and debt (from GoI, GoWB and Japan Bank of International Co-operation).

During 2008-09 to 2011-12, GoWB released ₹ 146.50 crore towards equity contribution⁶ and ₹ 96 crore as interest free debt to KMRCL. Faced with different hurdles in execution and inability to shoulder its financial contribution, GoWB expressed (December 2010) its intention to transfer its share in KMRCL to Ministry of Railways (MoR). While approving the proposal, the Union Cabinet ordered (August 2012) that until the MoR took over the equity by paying the price to the GoWB on a mutually agreed manner, the equity contribution of GoWB should be treated as subordinate debt.

However, without finalising the price at which transfer of equity shares was to be effected, the State Government transferred (November 2012 and February 2013)⁷ its shares in favour of MoR. The Finance Department⁸ did not determine the

³ In Hooghly district (November 2011 and May 2012): 547.92 quintal at the rate of ₹ 1528.10 per quintal and in Paschim Medinipur district (April 2014 to September 2014): 296.32 quintal at the rate of ₹ 1950 per quintal.

⁴ Later extended from Howrah Station to Howrah Maidan in February 2009

⁵ A joint venture company of Government of India & Government of West Bengal with equal equity participation

⁶ For 14.65 crore equity shares of face value of ₹ 10 each

⁷ 146475000 shares were transferred on 29th November 2012 and rest 25000 shares were transferred on 18th February 2013

⁸ The Finance Department of Government of West Bengal is responsible for management of finances of the State Government and concerned with all economic and financial matters affecting the State as a whole.

transfer price and manner of payment in consultation with MoR, and as of June 2015, the proceeds from transfer of equity remained un-realised from MoR. Meanwhile, the Balance Sheets of KMRCL, as on 31 March 2013 and 31 March 2014, have reflected the amount as shares transferred to MoR.

Thus, non-realisation of proceeds even more than two years after transferring the shares, indicated lack of effort on the part of the Government.

The matter was referred to Government in August 2015; reply had not been received (December 2015).

FINANCE DEPARTMENT

3.3 IT Audit of Computerisation of Salary Accounts

3.3.1 Introduction

With a view to assuring accuracy and timeliness in the generation of pay bills and related schedules required for producing salary bills of the establishments of Government Departments, an application software *viz.* Computerisation of Salary Accounts (COSA) developed by National Informatics Centre (NIC) was implemented by the Government of West Bengal during 2002-03. The system, with 16 modules (refer **Chart 3.1** at paragraph 3.3.7.1), runs in a standalone environment. It has SQL Server 2005 as back-end RDBMS and Visual Basic 6 as front-end tool.

3.3.2 Organisational set-up

The Finance Department controlled the application initially before its decentralisation in 2011. Finance Department entrusted the Drawing & Disbursement Officers (DDOs) with the responsibility of securing the access to COSA, taking regular back-up and training of man-power. As of March 2015, COSA is being used by more than 8000 DDOs across the State. The Finance Department, however, continues to issue instructions on the usage of COSA from time to time.

3.3.3 Audit Objectives

The objectives of IT Audit of COSA was to assess

- the extent to which COSA was being utilised for efficient management of salaries and entitlements;
- whether adequate controls were in place to ensure confidentiality, integrity and availability of data and
- whether measures were taken to ensure continuity of operations.

3.3.4 Audit criteria

The criteria for framing Audit comments were sourced from:

- West Bengal Service Rules (WBSR) and West Bengal Financial Rules (WBFR) and
- Generally accepted IT best practices.

3.3.5 Audit coverage, scope and methodology

The IT Audit of COSA was conducted between March and June 2015 covering the period 2009-15 through test-check of records/ data of 18 DDOs of seven Departments⁹ (*Appendix 3.1*) in Kolkata and seven other districts. The districts were selected through stratified sampling based on geographical contiguity while the DDOs were selected through Simple Random Sampling without Replacement (SRSWOR).

Audit Findings

3.3.6 Limitations of the system

3.3.6.1 Multiplicity of administrative centres without proper training

The system being designed to work in a standalone environment, neither the Finance Department nor any other functional Department was in a position to utilise the data for any human resource, budgetary planning, etc. Moreover, multiplicity of administrative centres calls for higher degree of awareness and alertness among its users and administrators as compared to a web-based platform, which would have made the oversight on data management easier.

Besides, web-based platform would have facilitated easier integration of data with any future applications like Integrated Financial Management System (IFMS)¹⁰.

However, IT Audit of various modules of COSA and their applications in various test-checked offices disclosed that not only the application was partially utilised owing to deficient training among the users, but there were instances of lack of control against possible misuse/ unauthorised use of the applications, as discussed in the succeeding paragraphs.

3.3.6.2 Lack of synchronisation with Treasury software

COSA Manual brought out by the Finance Department through NIC, envisaged integration of COSA database (containing salary details as well as personal details of the employees) into the Treasury software and IFMS. However, as per the present system in vogue, each DDO sends hardcopy of pay-bills generated through COSA application along-with two flat files (text file in .txt format) containing (i) all details of the pay-bills and (ii) all personal details of all employees for that particular month. Neither did the Treasury check the authenticity of the text file nor was the same being synchronised in the Treasury software. Treasury only checked the hard copy of the bills for any mistakes in calculation. However, incorrect information, if any, in the system-generated pay would remain undetected in absence of synchronisation between two different applications leaving scope for malpractice.

⁹ Backward Classes Welfare, Home, Labour, Land & Land Reforms, Health & Family Welfare, Higher Education and Information & Cultural Affairs

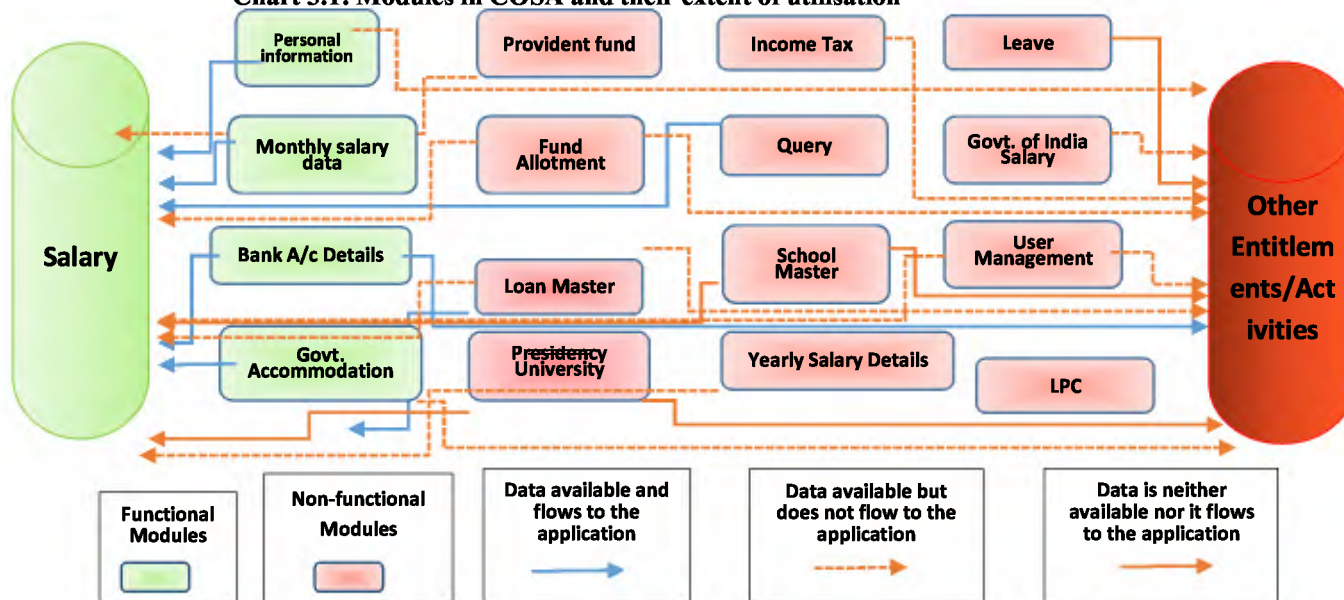
¹⁰ An e-enabled Integrated Financial Management System (IFMS) under implementation comprising all aspects of treasury and budget functions including integration of receipt and expenditure accounts of the State Government and its interface with Accountant General, Reserve Bank of India and Link Banks.

3.3.7 Status of utilisation of the modules

3.3.7.1 Important modules directly relating to pay bills remaining unused

The application was designed with 16 modules. Apart from Pay Bill, the application included modules to capture various personal details of employees, Income Tax Module, Leave Details, etc. However, only four modules relating to pay bill were working in the test-checked units as indicated in **Chart 3.1** below:

Chart 3.1: Modules in COSA and their extent of utilisation



Thus, some modules containing information directly related to preparation of salary bills were not put to use in COSA. These included modules for Provident Fund, Loan Master, Income Tax, Leave and Funds Allotment. It was observed that in many of the test-checked offices, data relating to pay and allowances were manually fed into the system. This has undermined the very idea of automation behind introduction of COSA.

In three offices¹¹, usage of Last Pay Certificate (LPC) module had to be discontinued, after a brief period, due to faulty design of the module which barred the Administrator from editing the data once entered for any rectification, if necessary.

3.3.7.2 Insufficient training leading to non-use of modules

Test-checked DDOs attributed non-utilisation of all the modules to complexity of operating the modules for data entry and lack of training among the employees. The third party vendors were to arrange training programmes, immediately after installing the application in every DDO, for which they would be paid ₹ 5515 for each such programme. Finance Department instructed (March 2012) the DDOs to train at least two persons of the office of the DDOs, as well as of respective Treasuries for running COSA application package/preparing database/ updating database before generation of monthly salary bills. Sixteen out of 18 test-checked offices replied to audit that no such training programme was arranged. It was, however, observed that in 12 out of the 18 test-checked offices, the vendors were

¹¹ Labour Commission, Bankura Sammilani Medical College & Hospital and Superintendent of Police, Jalpaiguri

paid for training. As a result, the staff were not equipped to handle COSA efficiently.

3.3.7.3 Non-utilisation of COSA generated Employees database

As per the recommendation of the 13th Finance Commission, all State Governments were expected to build up a database of State Government Employees drawing salary from State exchequer. This also included the details of employees drawing salary by way of Grant-in-Aid and the pensioners. The 14th Finance Commission has also sought critical financial reports relating to salaries and pensions for its use from the State Government.

In order to meet up this requirement, Finance Department, Government of West Bengal, in its memo No. 305(65)/FY/P1E-180/2011 dated 06.02.2012 instructed all DDOs to prepare employees' database using COSA application. Accordingly, all DDOs were found sending two flat files generated through COSA application containing (i) all details of the pay-bills and (ii) all personal details of all employees as discussed in *para* 3.3.6.2. Moreover, in order to develop 'Employees Database', Finance Department instructed all Treasuries vide Memo No. 1829-F(Y) dated 01.03.2012 to capture all data generated by using COSA and sent by DDOs' end as input at the Treasury Computer Package from the first part and the other part of the data to be transmitted to 'Employees' Database Server' through Treasury Server linked with each salary bill of each DDO.

Scrutiny of records of the DDOs generated through COSA, as sent to treasuries revealed that the soft copies were never fed into the system by the Treasuries into 'Employees' Database Server'. Moreover, the quality of data relating to Human Resource as captured at the DDOs' end was very poor. The requirement of the 14th Finance Commission could not be met.

3.3.8 Security and adequacy of controls

IT Controls in a computer system represent policies and procedures that ensure the protection of the entity's assets and accuracy and reliability of its records. Finance Department had put (March 2012) the onus of securing the system by utilising users' access control mechanism on the DDOs. Audit, however, observed control deficiencies like absence of password policy, unrestricted allowance of super-user privileges (exclusive privilege to be enjoyed by the system administrator for editing entered data), inadequate access and validation controls, absence of antivirus, etc. as discussed in the succeeding paragraphs.

3.3.8.1 Password policy

A password policy is a set of Rules designed to enhance computer security by encouraging users to employ strong passwords and to change it periodically. A password policy is often part of an organisation's official regulations and should be strictly adhered to in order to safeguard the organisation's data. The following are the generally accepted best practices for a robust password policy:

- Passwords should be a combination of alpha-numeric-special characters;
- Failed log-in attempts are to be restricted by blocking the user-ID and

- Compulsory change of password after first log-in to change the password assigned by the Database Administrator and subsequent change of passwords at regular intervals.

No departmental directives on password: However, scrutiny revealed that no documented password policy was in place in any of the test-checked offices. Neither the Finance Department nor the individual Department had issued any instruction in this regard. There were no instructions for changing the default password and for changing passwords periodically. Consequently, all test-checked offices were using the default administrator user-ID and password since introduction of the application. This had undermined the security of the system.

3.3.8.2 Logical access controls

Logical access controls are tools and protocols used for identification, authentication, authorisation and accountability in computer information systems. It also restricts the user from accessing any part of the system, which is beyond his area of responsibility.

- **All end users using administrator's user-ID and password:** In the test-checked offices, the administrators (DDOs) did not create new user-IDs for end-users who would operate the COSA application in offices. Data analysis indicated that all end-users were using the administrator's user-ID and password, thereby enjoying full administrative privilege. This was also confirmed by 16 out of 18 test-checked offices (two offices did not furnish any reply). This left the application vulnerable to potential threat allowing end-users full access to the system.
- **Absence of audit trail:** Audit trail is a tool for the system administrator to obtain sufficient evidence in regard to the reliability and integrity of the application system. To achieve this, the audit trail should *inter alia* contain sufficient information to trace the history of activities in the system as well as sources of intentional and unintentional errors. The application does not have any provision for recording various aspects of audit trail like times of log-in and log-out by individual users, details of failed log-in attempts, user-wise access of modules, etc.

Use of identical user-ID and password by all users coupled with absence of any audit trail left the system vulnerable to unauthorised accesses and manipulation of data.

3.3.8.3 Validation Controls

The application was designed *inter alia* to capture vital information (like date of birth, date of joining service, PAN, etc.) of an employee, which had a bearing on his pay, service and statutory deductions. Hence, it was imperative that the system had in-built validation controls to ensure the quality of data entered therein. It was, however, observed that the system lacked such validation controls which affected the accuracy and validity of the captured data as illustrated below:

- **Date of birth post-dating/ equalling date of joining the Government service:** In 25 cases, employees' dates of birth were later than their dates of joining service, while in case of 4354 employees', dates of birth and their dates of joining service were the same.

- **Wrong calculation of date of retirement:** The mapping of date of retirement¹² was not properly done in the application resulting in several instances of wrong date of retirement. There were many cases where date of retirement was same as date of birth (1119 cases) or date of joining (14 cases), date of retirement pre-dating date of birth (117 cases) or date of joining (319 cases).
- **Invalid or no PAN:** In order to deduct TDS, it is mandatory for all Government employees to provide their Permanent Account Number (PAN) to the DDO. In case of 7587 employees, no PAN was available in the system. Further, considering that PAN is ten-character long with a defined alphanumeric pattern, there should have been validation Rules embedded in the system. It was seen that there were no such validation controls and 337 cases were found by Audit where PAN numbers were in invalid format.
- **No restriction on generation of bills after retirement of employees:** The system was unable to automatically stop generation of pay bills after retirement of employees. It was seen that the data in respect of retired employees had to be manually deleted from the system to stop generation of pay bills beyond their dates of retirement. It was observed that pay bills were being generated in two test-checked offices¹³ in respect of 118 employees, though they were supposed to retire as per system database. Kolkata Medical College and Hospital, while accepting the fact attributed this to wrong entry of data. The reply was not tenable as it represented failure in validation controls. Had there been such validation control in place, wrong/ junk entry of date of retirement would have been identified and rectified.

As all these data with erroneous information/ calculations were sent every month to the Treasury in flat files (as discussed in *para 3.3.6.2* earlier) along with the pay bills, the quality as well as authenticity of data remained highly questionable.

3.3.8.4 Absence of Antivirus Policy

Since the application deals with salary bills and captures personal details of all employees, it was desirable to maintain the computers free from any virus in any form so as to prevent any system fault and consequent data loss.

Absence of authorised antivirus in test-checked offices: Neither did any of the test-checked offices have antivirus policy nor was any authorised antivirus installed in the PCs, where the application was running. This was confirmed by all the 18 test-checked offices. Computers, earmarked for running of COSA, crashed in two¹⁴ offices due to virus attack and the data could not be retrieved by the authority.

No restriction on use of external media: Further, there was no restriction as to handling of external media (pen drive, external drive, etc.) by the staff and the third party service providers exposing the system to virus attacks. This also posed

¹² A Government employee retires from service on the last day of the month in which the employee attains the age of sixty, in case his date of birth falls on any day other than the first day of the month while in the latter case, the employee superannuates on the last date of the preceding month.

¹³ Kolkata Police-19 and Kolkata Medical College and Hospital-99

¹⁴ Offices of the Superintendent of Police, Jalpaiguri in December 2013 and District Welfare Officer, BCW, Purba Medinipur

a security threat in terms of confidentiality of the personal information on employees.

3.3.9 Inefficient management control leading to embezzlement of Government money

Organisational and management controls represent the high level controls adopted by the competent authority to ensure that any application functions correctly, is fool proof and satisfies business objectives. There should be an IT Steering Committee for overall monitoring of the system.

While implementing COSA, Finance Department had not constituted any such Steering Committee nor was the same ever constituted by any of the Departments even after decentralisation of the application. None of the Departments visited, had directed its senior officials to periodically review the system at the grass root level. There was no system of cross verification of salary related information sent by a DDO vis-à-vis that maintained in the respective Treasury. Audit has come across an instance where the application was wilfully tampered to generate incorrect salary bill as discussed below.

Preparation of pay bills involves generation of pay bills as well as a summary of all pay bills known as outer sheet. Though the pay bills were non-editable and were printed directly from the application, the outer sheet was designed to be saved in an editable format.

In Sankrail BPHC, one Lower Division Clerk (LDC) was authorised with the administrative password to operate the application. This employee increased his pay and allowances by editing the outer sheet of bill generated from the system and syphoned out ₹ 1.50 crore between October 2012 and April 2015. This was detected in May 2015 and departmental proceeding started in June 2015.

Had there been a proper level of management controls in the system and had the system been properly designed to prevent saving any part of the pay bills in any editable format, such embezzlement could have been avoided.

3.3.10 Business Continuity Plan

Business Continuity and Disaster Recovery Plan aim to ensure that an organisation is able to accomplish its mission and it would not lose the capability to process, retrieve and protect information maintained in the event of an unforeseeable interruption or disaster leading to temporary or permanent loss of computer facilities. This calls for well-documented, tested and updated continuity and disaster recovery plans, regular back-up of systems software, financial applications and underlying data, etc. However, deficiencies were noticed in Audit in this matter as discussed in the following paragraphs.

3.3.10.1 Absence of Business Continuity and Disaster Recovery Plans

Neither the Finance Department nor the test-checked administrative Departments gave any instruction for preparation of business continuity and disaster recovery plans. Consequently, none of the test-checked offices had prepared such plans which compromised the capability to resume COSA operations in the event of physical interruption or logical upgradation.

3.3.10.2 Absence of data back-up

Regular data back-ups are an essential part of business continuity and disaster recovery plan. The system had an in-built facility for taking data back-ups. The Finance Department had given (March 2012) instructions to the DDOs to take back-up of updated database at the end of each day. The DDOs were, however, lax in taking regular data back-ups. In five out of eighteen test-checked offices, data back-up was taken in an interval of three months to fourteen months. Further, none of these 18 offices had kept data back-up outside the machine where the application was running. In two test-checked offices (Bankura Sammilani Medical College and Hospital and Jalpaiguri SP office), consequent to data loss, the entire data on employees had to be re-entered, as no data back-up was available.

3.3.11 Conclusion

Though one of the main objectives of timely generation of pay bills was achieved, the sub-optimal use of the modules coupled with questionable quality of data being fed left the system heavily dependent on manual interventions. Lack of training among the field level functionaries adversely affected meaningful implementation of the system, especially the application being standalone in nature without any centralised oversight/ control on data management. The system was exposed to risks of unauthorised manipulations of data as every user, in the absence of password policy, enjoyed unabated access to the database with all administrative privileges. Absence of audit trail in the system also made the accountability regime very weak. The data security was compromised by absence of an anti-virus policy, business continuity and disaster recovery plans and lack of seriousness of the DDOs in keeping regular data back-up.

The matter was referred to Government in July 2015; reply had not been received (December 2015).

FINANCE, PUBLIC HEALTH ENGINEERING, HEALTH & FAMILY WELFARE AND AGRICULTURE MARKETING DEPARTMENTS

3.4 Payment of interest-free mobilisation advance to contractors

In violation of the restriction imposed in West Bengal Financial Rules, Health & Family Welfare, Agriculture Marketing and Public Health Engineering Departments showed undue lenience to private contractors in allowing/ recovering mobilisation advances. No interest was realised by these Departments unlike Public Works Department.

As per West Bengal Financial Rules (Rule 227), advances should be paid to contractors, only in exceptional circumstances with the sanction of the Government, taking necessary precautions for securing Government against loss and for preventing the practice from becoming general rather than an exceptional one. The Public Works Department (PWD), which is a major Department involved in the execution of works under the Government of West Bengal (GoWB), has a system of allowing mobilisation advances for big works and

recovering interest¹⁵ thereon. The Public Health Engineering (PHE) Department, another works Department under the Government, follows the West Bengal Public Works Code. It, however, has a system of allowing mobilisation advance to contractors for ground water based water-supply works with value of ₹ 10 crore and above under the Arsenic Sub-Mission Programme, under approval (July 2007) by the Finance Department. However, the PHE Department did not have a system of recovering interest against these advances.

Central Public Works Accounts (CPWA) Code¹⁶ allows mobilisation advance only in cases of certain specialised and capital intensive¹⁷ works, and that too with simple interest at the rate of 10 per cent per annum.

Scrutiny of records of functionaries of three Departments showed instances of indiscriminate sanction of interest-free mobilisation advances to contractors as discussed below:

(A) Public Health Engineering (PHE) Department

Audit scrutiny of 28 contracts under the PHE divisions of Nadia, Bankura, Murshidabad and Paschim Medinipur disclosed that total ₹ 79.72 crore was advanced to contractors in 23 cases between March 2007 and August 2013, of which:

- In nine contracts in Bankura under Backward Region Grant Fund (BRGF), ₹ 44.62 crore was paid as interest-free mobilisation advance without any concurrence from the Finance Department, though the works were not related to Arsenic Sub-mission.
- In absence of any clause in the tender/ contracts enabling recovery of interest, eight contractors (under 14 contracts) enjoyed the benefit of interest free advance of ₹ 35.10 crore even for 23 to 72 months beyond the stipulated time for completion of the respective works.
- In 10 contracts, recovery of advance amounting to ₹ 14.83 crore was allowed for 7 to 53 months beyond the period stipulated (four to ten installments) for recovery in the contract. In three cases (all in Nadia) among the above ten, out of total mobilisation advance of ₹ 7.27 crore allowed between March 2009 and November 2009, ₹ 1.68 crore remained unrecovered till August 2015.
- In two contracts, mobilisation advance of ₹ 1.16 crore was paid to contractors by including the contract value of trial run and Operation & Maintenance, which was irregular.
- In four contracts, ₹ 0.71 crore was paid as interest-free mobilisation advance for consultancy services, though mobilisation advance for consultancy service was inadmissible and contract value was below the eligibility limit of ₹ 10 crore.

¹⁵ Simple interest at the rate of 13 per cent per annum with effect from March 1999, which was revised to 10 per cent with effect from June 2015.

¹⁶ Para 10.2.22 (b) of CPWA Code and 32.5 of CPWD Manual.

¹⁷ Costing ₹2 crore or above. Capital intensive works are defined as those for the execution of which the contractor has to purchase a large quantum of machinery and equipment or for which substantial initial outlay is required for ordering special material which is required for execution of the work.

Thus, in absence of any enabling clause for charging interest on mobilisation advance in tender/ contract coupled with undue lenience in recovery thereof, the interest of the Government had been compromised extending undue benefit of interest of ₹ 16.16 crore to 10 contractors as shown in the *Appendix 3.2*.

The Department in its reply (February 2015) stated that mobilisation advances were paid after taking concurrence of the Finance Department, which was, however, at variance from what was observed by Audit in Bankura. Though the Department assured immediate action for recovery of unrecovered amounts, the reply was silent on the failure in time bound recovery of mobilisation advances and charging of interest thereon.

(B) Health & Family Welfare (H&FW) Department

H&FW Department assigned the work of construction of 20 district/ sub-divisional hospitals to West Bengal Medical Services Corporation Limited (WBMSCL), a Public Sector Undertaking (PSU) in March 2012 and September 2013 at an estimated cost of ₹ 1423.83 crore. Scrutiny of records of the Department and WBMSCL revealed that Notice Inviting Tenders (NIT)/ Memorandum of Understandings (MOU)/ agreements in respect of the works provided for payment of mobilisation advances to the contractors. Accordingly, WBMSCL released (April 2014 to December 2014) interest-free mobilisation advance of ₹ 120.14 crore¹⁸ on 10 occasions to three contractors¹⁹.

The H&FW Department, in its reply, intimated (September 2015) that the mobilisation advances were allowed in terms of Finance Department's notification of June 2012, which had, introduced provision of payment of mobilisation advance without any mention of interest thereon. It was further added that as the orders were of turnkey nature including supply of furniture and equipment for the hospitals and time frame allowed (15/ 18 months for five/ ten storeyed hospitals) was also very stringent, mobilisation advances were allowed.

The reply is, however, not acceptable as the Finance Department's order under reference allowed mobilisation advances to agencies like State/ Central Government Public Sector Enterprises/ autonomous bodies, etc. selected on nomination basis. Further, inclusion of hospital furniture/ equipment in the turnkey contracts cannot justify allowance of mobilisation advance as WBMSCL had set high standards of financial resources and possession of critical equipment for technical evaluation of the contractors. Moreover, the time frame allowed for the work does not appear to be stringent, given the fact that the same was within the norms²⁰ of PWD.

Payment of such mobilisation advance, thus, not only lacked justification, but also non-realisation of any interest (₹ 11.90 crore calculated at the simple rate of 10 per cent per annum) thereon was tantamount to undue advantage to the contractors.

¹⁸ Recoverable from 3rd RA bill and before 90 per cent of completion of work or three-fourth of completion period whichever occurred earlier

¹⁹ Larsen & Toubro Ltd. (₹ 68.82 crore), Shapoorji Pallonji & Company Ltd. (₹ 34.63 crore) and Bridge & Roof Company India Ltd. (₹ 16.69 crore)

²⁰ 12 to 15 months for G+4 to G+5 storeyed buildings and 16 to 21 months for G+6 to G+10 storeyed buildings

(C) Agriculture Marketing Department

Agriculture Marketing Department assigned the work of construction of 30 multipurpose and multi-chamber cold storage units in the premises of different Regulated Market Committees to the West Bengal State Marketing Board (WBSMB) at an estimated cost of ₹ 55.33 crore.

West Bengal State Marketing Board (WBSMB) released interest-free mobilisation advances of ₹ 9.67 crore on 90 occasions between January and June 2011 for civil construction with contract value of each work varying between ₹ 40 lakh and ₹ 1.17 crore. Besides, ₹ 8.80 crore was also advanced to four contractors for supply and installation of electrical, cold storage equipment, generators, etc. Had WBSMB, Agriculture Marketing Department adopted the practice followed by the PW Department, an interest of ₹ 2.15 crore could have been realised on these advances.

Thus, while the PHE Department has shown undue lenience in recovery of mobilisation advances from the contractors, allowing such advances to the contractors has been made a general practice under the H&FW Department and Agriculture Marketing Department in deviation from the restriction envisaged in West Bengal Financial Rules. Further, ₹ 30.21 crore²¹ could have been realised from contractors, had these three Departments charged interest on mobilisation advances following the practice in vogue under the PW Department.

HEALTH & FAMILY WELFARE DEPARTMENT**3.5 Excess expenditure on account of service tax**

Six Government hospitals paid ₹ 1.22 crore as service tax on cleaning and scavenging services during 2012-15, though the same were exempted from the ambit of service tax.

Ministry of Finance (Department of Revenue), GoI exempted (with effect from July 2012) the services provided to Government relating to public health, sanitation conservancy, solid waste management, etc. from the ambit of the service tax.

Scrutiny of records (from November 2014 to July 2015) of six²² hospitals in Kolkata revealed that the hospital authorities allowed (between July 2012 and March 2015) payment of service tax of ₹ 1.22 crore²³ to the contractors while making payment of bills on cleaning, sweeping, scavenging services, etc.

It was further seen that though the H&FW Department had made it mandatory for the hospital administrations to collect documentary evidences from the contractors

²¹ PHE Department : ₹ 16.16 crore; H&FW Department : ₹ 11.90 crore and AM Department : ₹ 2.15 crore

²² Medical Superintendent-cum-Vice Principals of Kolkata Medical College and Hospital, SSKM Hospital, Superintendents of M R Bangur Hospital, Lady Dufferin Victoria Hospital, Chandannagar Sub Divisional Hospital, Hooghly and Imambara Hospital (Sadar), Hooghly.

²³ KMC&H: ₹ 33.31 lakh during July 2012 to September 2014; SSKM Hospital: ₹ 59.16 lakh during July 2014 to January 2015; M R Bangur Hospital: ₹ 17.05 lakh during January 2013 to March 2015; Lady Dufferin Victoria Hospital: ₹ 7.79 lakh during July 2012 to January 2015; Chandannagar SD Hospital: ₹ 1.29 lakh during December 2013 to August 2014 and Imambara Hospital (Sadar): ₹ 3.01 lakh during December 2013 to February 2015.

in support of onward remittance of the tax to the service tax authorities, five hospitals²⁴ (which paid ₹ 1.14 crore on this count) neither collected any such document nor made any effort to recover service tax amount resulting in undue financial benefit to the contractors.

Thus, six government hospitals incurred an excess expenditure of ₹ 1.22 crore during 2012-15 on account of service tax on exempted services, which needs to be recovered from the contractors.

The matter was referred to Government in May 2015; reply had not been received (December 2015).

HEALTH & FAMILY WELFARE DEPARTMENT

3.6 Loss of interest due to non-adherence to the directives of State samiti

Non-compliance to the directives of State Health & Family Welfare Samiti by the district samities of Bardhaman and Malda and five block samities of same districts resulted in loss of interest of ₹ 2.98 crore.

Government of West Bengal constituted West Bengal State Health & Family Welfare Samiti (State samiti) in February 2003 for planning, supervision, monitoring and implementation of public health programmes. As an apex body, it reallocates scheme funds received from Government among the District Health & Family Welfare Samities (district samities) and the Block Health & Family Welfare Samities (block samities) for execution of various health schemes. The Executive Director, State samiti instructed (February 2006) all the district samities to open a United Savings Bonanza Account (Bonanza account) at local branches of United Bank of India for expediting transfer of funds. District samities were further advised to instruct block samities to do the same.

Audit noticed that the Bonanza account offered interest at the rate of savings bank account²⁵ on the minimum balance of ₹ 10000 while the balance in excess of ₹ 10000 was to be auto-swept to fixed deposit (FD) with tenure of six months to one year carrying higher rate of interest²⁶. Liquidity of funds was not affected in this process, as the fixed deposits could be prematurely closed. Even after statutory deduction of one *per cent* from the applicable FD rates on such premature closure, the interest yield would have been higher than the interest earned in savings account.

Scrutiny of records of district samities of Bardhaman and Malda revealed (June 2014) that they did not open Bonanza account in disregard of the instruction of State samiti. Due to this, these two district samities lost ₹ 2.92 crore (Bardhaman: ₹ 1.80 crore and Malda ₹ 1.12 crore)²⁷ being rate differential between interest receivable with auto-sweep facilities and interest received in their savings accounts.

²⁴ Kolkata Medical College and Hospital, SSKM Hospital, MR Bangur Hospital, Chandannagar Sub Divisional Hospital and Imambara Hospital (Sadar).

²⁵ 3.5 per cent upto April 2011 and 4 per cent from May 2011

²⁶ Ranging between 4.50 per cent and 8.40 per cent

²⁷ Calculated on the basis of minimum six monthly balance maintained in their respective savings account after keeping aside the mandatory minimum amount of ₹ 10000 (yielding interest at the rate of 4 per cent per annum) and applying minimum interest on Fixed deposits for six monthly period prevailing during the period from April 2011 to March 2013

Further test-check of records of two Rural Hospitals (RHs)²⁸ and three Block Primary Health Centres (BPHCs)²⁹ in Bardhaman district revealed that the concerned five block samities also did not open bonanza account leading to further loss of interest of ₹ 0.06 crore.

The authority of district samiti, Malda stated (June 2014) that the instruction of opening of bonanza account was overlooked unintentionally. However, after the matter was pointed out by Audit, the authorities moved the bank to avail (from July 2014 and November 2014 onwards) the facilities of bonanza account.

Thus, non-compliance to the directives of the State samiti by the district samities of Bardhaman and Malda and five block samities of Bardhaman resulted in loss of interest of ₹ 2.98 crore during 2011-12 and 2012-13.

The Department, stated (July 2015) that the permission of keeping National Health Mission funds in the flexi-savings accounts was given by GoI only in June 2014. The reply was not acceptable as the State Samiti had itself instructed for opening of Bonanza account in February 2006. Moreover, absence of specific instruction from GoI cannot be construed as an impediment in taking prudent financial decision.

HIGHER EDUCATION AND URBAN DEVELOPMENT DEPARTMENTS

3.7 Blockage of funds

Initiation of construction work by Rabindra Bharati University within the premises of a heritage building without obtaining title of land and without taking clearance from the Heritage Conservation Committee led to blockage of ₹ 12 crore for six years.

Kolkata Municipal Corporation Act, 1980 stipulates that every owner or occupier of any heritage building shall maintain, preserve and conserve it and abide by the various restrictions on activities on its premises. Under the Act, the Heritage Conservation Committee (HCC) of Kolkata Municipal Corporation (KMC) independently oversees the preservation, conservation and maintenance of heritage buildings.

Emerald Bower (EB) building of Rabindra Bharati University (University) was categorised as a Grade I heritage building under KMC Act. For Grade I buildings, no external change was permissible, including new construction in the open land blocking the view of the building.

The University took up construction work of four buildings³⁰ within the EB campus and assigned (September 2008) the works to Kolkata Metropolitan Development Authority (KMDA). The University requested (September 2008) KMDA to obtain the necessary permissions from all local authorities as required for execution of the project. KMDA prepared an estimate of ₹ 29.44 crore for the work and the University advanced (March 2009) ₹ 12 crore to KMDA. However, neither the RBU nor the KMDA referred the matter to the HCC for necessary

²⁸ Bhatar RH and Srirampur RH

²⁹ Kurmun BPHC, Pursha BPHC and Raniganj BPHC

³⁰ Six storeyed Utility Bhawan near the entrance, vertical extension of Chaitra Bhawan, construction of Auditorium (Sangeet Bhawan) and construction of four storeyed building on the southern side of Canteen Building

clearance. KMDA commenced the work in July 2009 engaging a private contractor and executed work worth ₹ 79.61 lakh till March 2010. The entire payment was made during 2009-10 to 2010-11.

Audit scrutiny of records of the University and KMDA revealed that HCC recommended for reduction in width of the proposed Utility Bhawan, as the same would block the view of the EB Building.

After several representations from University before the HCC, a revised proposal³¹ with several changes in drawings was finally approved by HCC in February 2012. However, the revised plan was not sanctioned by KMC as the title of the land belonged to Mass Education Extension Department, GoWB and not to RBU. The University moved (April 2015) the Higher Education Department to take up the matter with the Mass Education Extension Department for transfer of the land in favour of the University. The impasse remained unresolved till date (September 2015) and amount of ₹ 12 crore remained blocked with KMDA, out of which work amounting ₹ 0.80 crore was executed as of September 2015.

Thus, taking up construction work by Rabindra Bharati University within the premises of a heritage building without obtaining the title of land and without taking clearance from Heritage Conservation Committee, led to ₹ 12 crore lying blocked with KMDA for seven years.

The University admitted the facts in its reply, which has been endorsed (September 2015) by the Higher Education Department.

LABOUR DEPARTMENT

3.8 Irregular payment of FAWLOI assistance

Non-adherence to laid down norms for selection of industrial units and beneficiaries resulted in irregular payment of assistance worth ₹ 18.36 crore under the scheme 'Financial Assistance to the Workers in Locked out Industrial Units'.

With a view to providing financial relief to out-of-employment workmen of locked out industries in West Bengal, the State Government launched 'Financial Assistance to the Workers in Locked out Industrial Units' (FAWLOI) scheme in May 1998. Eligible workmen of registered industries fulfilling scheme criteria were to be given financial assistance in the form of monthly cash assistance and annual Eid/ Puja *ex-gratia*³². The scheme is implemented by the Labour Department.

Test-check of records (March 2015 to June 2015) of the Labour Commissioner and four Regional Labour Offices³³ (RLOs) showed instances of irregular

³¹ Size of the building 28 m x 33 m along with 4m wide road all round

³² Rates of financial assistance and Eid/ Puja *ex-gratia*:

Rate of financial assistance (per month)	Effective from	Rate of Eid/ Puja <i>ex-gratia</i> (per annum)	Effective from
₹ 500	01.04.1998	--	--
₹ 750	01.04.2007	₹ 750	01.04.2007
₹ 1000	01.02.2009	₹ 1000	01.04.2009
₹ 1500	01.04.2010	₹ 1500	01.04.2011

³³ Deputy Labour Commissioner, Kalyani; Deputy Labour Commissioner, Chandannagar; Deputy Labour Commissioner, Kolkata South and Asst. Labour Commissioner, Uluberia.

payment of FAWLOI assistance worth ₹ 18.36 crore arising out of various systemic deficiencies in the process of selection of beneficiaries, industrial units, disbursement of grants, etc. as discussed in the subsequent paragraphs.

(A) Inclusion of industries without industrial disputes

To ascertain the eligibility of an industry, the Labour Directorate was to enquire and retain enquiry reports (query sheets³⁴). The test-checked RLOs could produce query sheets before Audit in respect of only six³⁵ out of 96 industries³⁶ enlisted under them. Further, except for eight³⁷ industrial units, files containing records relating to whereabouts of the industries and their managements, correspondence with the managements, list and status of workers as per records of the management, verification report with Official Liquidator, etc. could not be produced to Audit in respect of any of these 96 industries. The said systemic deficiencies may be viewed with the following instance of irregular selection of industrial units.

Apart from certain conditions³⁸ of eligibility, Government decided (February 2006) to include locked out/ closed unit(s) under FAWLOI, provided an industrial dispute over such lock out/ closure had been raised with Labour Department either by the union or by the workmen.

Scrutiny of Industrial Dispute Case Registers in the test-checked RLOs revealed that 13 out of the 96 test-checked industrial units were brought under FAWLOI during last ten years. Of these, 11 industries³⁹ were included under the scheme without any industrial dispute being raised by the workmen/ union. Relevant files containing details of these 11 industries and basis of their selection under FAWLOI were also not available with the RLOs. Such irregular inclusion resulted in undue financial assistance of ₹ 15.97 crore⁴⁰ to the workers of these units as detailed in *Appendix 3.3*.

The Department attributed (September 2015) non-availability of concerned files to lapse of a considerable period, which was not acceptable as it was the responsibility of the RLOs to maintain its enquiry reports and supporting documents for future reference and follow up.

³⁴ Exhibiting the registration number of the industry under Factories Act, date of commencement of the industry, period of operation, date of lock out/ suspension of work/ alleged closure, status regarding liquidation and any challenge thereagainst, etc.

³⁵ Kalyani: one and Chandannagar: five

³⁶ Uluberia-10, Chandannagar-12, Kolkata (South)-49 and Kalyani-25.

³⁷ Kalyani: two and Chandannagar: six

³⁸ The units were under suspension of work for more than one year; the units were in operation for more than five years prior to such closure; any closure order/ winding up order/ liquidation order was challenged in the appropriate legal forum, etc.

³⁹ Hindustan Engg. & Industries Ltd., Bharat Margarine Ltd., PEC Engineering Pvt. Ltd., Viga Sports Pvt. Ltd., Bansal Food Products, Eastern Geleuns (Gelatin) Pvt. Ltd., Jenson & Nicholson (India) Ltd., Steinhaus (India) Pvt. Ltd., Jai Jute Industries Ltd., Ram Swarup Industrial Corporation and Uluberia Powerloom Co-Op. Society Ltd.

⁴⁰ Calculated conservatively on the basis of preset reduced nos. of beneficiaries of the year 2013-14.

(B) Selection of workmen with less than eligibility period of service

A worker is to be selected for FAWLOI assistance on fulfilment of certain eligibility criteria⁴¹. It is the responsibility of the RLOs to verify if a workman applying for assistance fulfils those criteria. However, no records could be furnished by the test-checked RLOs in support of any enquiry in respect of workmen of 88 out of 96 industries registered under those four RLOs, while only partial records could be produced in respect of the remaining eight industries.

Under Section 25B of Industrial Dispute Act, 1947, a workman would be considered to be in continuous service under an employer provided the workman had actually worked for at least 240 days during twelve calendar months preceding the date of reference. Scrutiny in Audit revealed that out of 1430 workmen of a unit at Kalyani⁴² receiving assistance under FAWLOI, 508 workmen were not eligible for selection as they either had worked for less than the stipulated period (488 workers) or had not worked at all (20 workers) during the calendar year preceding suspension of work (February 2010). Out of these 488 workers, 68 workers had worked for less than 30 days. Undue benefit of ₹ 2.39 crore were extended pertaining to the period from March 2011 to September 2013⁴³ to these ineligible workmen.

The Department in reply stated (August 2015) that the Deputy Labour Commissioner, Kalyani released payment to the beneficiaries hurriedly as the said industrial unit was brought under FAWLOI only in January 2012 and the financial year was nearing its close. Further, no information regarding regular workers could be obtained from the management of the industry. The reply was not acceptable as the Department took no effort for *post-facto* verification and continued payment of assistance for more than 19 months.

NORTH BENGAL DEVELOPMENT DEPARTMENT

3.9 Infertuous expenditure on incomplete construction of two bridges

Construction of two bridges across a river in Malda was abandoned midway due to deficiency in DPR and starting of work without ensuring availability of sufficient funds compounded by deficient inter-departmental co-ordination. This has not only left the local inhabitants deprived of permanent bridges, but also rendered an expenditure of ₹ 2.24 crore infertuous.

For construction of two RCC bridges at Poolbandha (Chanchal II and Ratua I blocks) and Solmari (Ratua I block) over river Mara Mahananda, District Magistrate (DM), Malda prepared Detailed Project Report (DPR) with an estimate for ₹ 7.68 crore (₹ 3.84 crore for each bridge). For the works, DM received total ₹ 3.72 crore⁴⁴ from Uttarbanga Unnayan Parshad (₹ 1.82 crore) under the North

⁴¹ The worker should be a regular workman on the rolls of the industrial unit for a continuous period of one year prior to the alleged closure; he had not retired/ resigned/ voluntarily retired/ accepted a scheme of separation and accepted terminal dues pursuant thereof; he had not received pension from the Provident Fund Organisation on attaining eligibility or was not in receipt of commuted pension, etc.

⁴² They were brought under FAWLOI with effect from 01.03.2011

⁴³ Till the assistance was stopped due to re-opening of the industry

⁴⁴ ₹ 2.60 crore for the bridge at Poolbandha and ₹ 1.12 crore for the bridge at Solmari

Bengal Development Department and from MPLAD funds (₹ 1.90 crore) between December 2008 and January 2011.

Without ascertaining prospective sources of further funds to complete the works, DM awarded (February 2011) the works to a private agency at a total tendered value of ₹ 6.36 crore (₹ 3.18 crore each) with a target of completion in 18 months. However, work orders were issued (February 2011) only for ₹ 2.19 crore for Poolbandha and ₹ 1.06 crore for Solmari respectively in view of the then availability of funds.

Scrutiny of records of the DM, Malda revealed (March 2015) that not only commencement of the works was delayed due to lack of inter-departmental co-ordination but also the progress of works was stalled by deficient ground works compounded by dearth of funds as discussed below:

- The DM approached (December 2011) Irrigation & Waterways (I&W) Department for supervision of both the works. However, in the absence of necessary permission from the I&W Department, an engineering set-up was formed (April 2012) by the DM comprising the Engineers from Zilla Parishad and the Development & Planning section of DM office for supervision of the works. The works commenced in February 2012 after a delay of one year from the date of work order.
- After boring and casting of 36 piles at a cost of ₹ 1.08 crore at Poolbandha, the agency intimated (June 2012 to December 2012) that the soil being marshy, difficulties were being faced in earth excavation for pile caps. As the same had not been taken into account in the estimate, the agency requested for inclusion of the same as an extra item of work. The request was, however, not approved by the authority and the work was kept suspended since July 2012. Preparation of DPR, which was vetted by the engineering establishment of DM, without considering the soil represented a lapse on the part of district authorities.
- At Solmari, after completion of boring and casting of 36 bored piles at a cost of ₹ 1.16 crore, DM directed (July 2012) the agency to postpone the work till further directions due to insufficiency of funds. Though North Bengal Development Department (NBDD) released (September 2013) ₹ 1.96 crore⁴⁵, the agency expressed (October 2013) their inability to execute the works at Solmari due to increase in market rates.

Ultimately, DM dropped (November 2014) both the works. The unutilised funds (₹ 1.92 crore⁴⁶) were also refunded (November 2014) to NBDD. As of March 2015, both the works remained abandoned after expenditure of ₹ 2.24 crore (Poolbandha: ₹ 1.08 crore and Solmari: ₹ 1.16 crore).

⁴⁵ ₹ 96.44 lakh for Poolbandha bridge and ₹ 1.00 crore for Solmari bridge.

⁴⁶ Out of total ₹ 1.997 crore released by NBDD for the construction of bridge at Poolbandha, ₹ 1.03 crore was spent leaving a balance of ₹ 96.44 lakh; In case of construction of bridge at Solmari, out of total ₹ 1.77 crore received from NBDD, ₹ 95.89 lakh remained unspent after an expenditure of ₹ 81.11 lakh.



Present condition of the sites of the RCC bridges at Poolbandha (left) and Solmari (right)

Thus, construction of two RCC river bridges in Malda was abandoned midway due to deficiency in DPR and starting of work without ensuring availability of sufficient funds coupled with lack of inter-departmental co-ordination. This has not only left the local inhabitants deprived of permanent RCC bridges, but also rendered an expenditure of ₹ 2.24 crore infructuous.

The matter was referred to Government in July 2015; reply had not been received (December 2015).

PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT

3.10 Defalcation of Government receipts

BDOs of Ghatal, Gangarampur and Patrasayer blocks did not cross-verify relevant entries in cash book, challans and receipts with the corresponding treasury schedules of remittances. This had facilitated defalcation of ₹ 1.27 crore through short-remittance of water tax collected in those blocks.

West Bengal Treasury Rules prescribe⁴⁷ that all moneys received by or tendered to a Government employee on account of revenue of the State should, without undue delay, be remitted in full into Government Account. For remitting amounts into Government account, challans are prepared in quadruplicate and initialed as a token of verification by the Drawing & Disbursing Officer (DDO). All the copies of the challans are produced to the bank while depositing the money, of which the original one is returned to the depositor with acknowledgement. It is the responsibility of the DDO to check and attest the corresponding entries in the cash book with reference to the acknowledged copy of the challan/ counterfoil of Duplicate Carbon Receipt (DCR) which are retained as documentary support against the remittance into treasury/ receipt by the DDO. At the end of each month, DDO has to verify all such remittances made in the cash book with treasury receipt schedule.

Block Development Officer (BDO) is responsible for collection of water tax from cultivators/ users under Lift Irrigation and Deep Tube Well Irrigation schemes. Water tax so collected is remitted to Treasuries by the respective cashiers on behalf of BDOs through treasury linked banks.

⁴⁷ Rule 3.01 of West Bengal Treasury Rules, 2005.

Audit scrutiny (January 2015 and August 2015) of records of three BDOs disclosed that in Ghatal (Paschim Medinipur district) and Gangarampur (Dakshin Dinajpur district) blocks, there were mismatches in amounts entered into the cash books and acknowledged copies of relevant challans with corresponding entries in the receipt schedules obtained from treasuries; while in Patrasayer (Bankura district) block, only a part of the water tax collected was remitted to Treasury as discussed below:

- It was observed (January 2015) in the records of BDO, Ghatal that during March 2008 to December 2014, ₹ 92.31 lakh was defalcated by way of short remittances of water tax into the bank⁴⁸.
 - On 68 occasions, a total ₹ 53.48 lakh shown in the cash book with supporting challans as remittance to the bank was not found in the treasury receipt schedule, indicating that the receipt acknowledgements on the challans were fake.
 - Further, on another 59 occasions, the amount actually deposited in the Government account (₹ 7.80 lakh as per treasury receipt schedule) was found to be much less than the amount (₹ 46.63 lakh) shown as deposited in the cash book and office copies of the challans.
- Under BDO Gangarampur, Audit observed (August 2015) that on 43 occasions between December 2008⁴⁹ and September 2013, ₹ 34.54 lakh was shown in cash book as deposited to Government account in the bank⁵⁰, whereas only ₹ 8.14 lakh was actually found remitted as per treasury schedules resulting in defalcation of ₹ 26.40 lakh on account of less remittance of water tax.
- Audit scrutiny (August 2015) of records⁵¹ of BDO Patrasayer disclosed that out of ₹ 22.22 lakh collected as water tax between June 2007 and October 2014 by issuing DCR, only ₹ 13.76 lakh was remitted to bank up to July 2015 indicating defalcation of ₹ 8.46 lakh by way of short-remittance.

The concerned BDOs had failed to detect such discrepancies through cross-checking of these entries/ challans/ DCRs with monthly treasury schedule of receipts, which led to defalcation of Government receipts of ₹ 1.27 crore⁵².

The matter having been detected by Audit, all three BDOs admitted (January 2015 to August 2015) the facts. BDO, Ghatal also lodged an FIR against the official involved in the defalcation quoting the observation of Audit. However, intimation on further action in this regard by BDOs of Gangarampur and Patrasayer was not received till date (September 2015).

⁴⁸ State Bank of India, Ghatal Branch

⁴⁹ Cash book, Bill register, Transit register, Bill vouchers, etc. prior to period of December 2008 was not available with the BDO, Gangarampur, for which a missing diary was lodged with police authorities at the instance of audit.

⁵⁰ State Bank of India, Buniadpur Branch

⁵¹ Duplicated Carbon Receipt Books, Collection Registers, etc.

⁵² ₹ 38.83 lakh + ₹ 53.48 lakh + ₹ 26.40 lakh + ₹ 8.46 lakh

PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT

3.11 Creation and utilisation of assets under SGSY

Swarnajayanti Gram Swarozgar Yojana (SGSY), restructured by the Government of India (GOI) with effect from April 2013 as National Rural Livelihoods Mission (NRLM), aimed to assist poor families through formation of Self Help Groups (SHGs) and by providing income-generating assets in the form of bank credit and government subsidy. The programme emphasised the cluster approach with identification of a few selected key activities for each block. Critical gaps between the infrastructural requirement for such cluster activities and the existing infrastructures were to be bridged through creation of additional infrastructure, so that the beneficiaries (*swarozgaris*) can use the same for generating sustainable income. Twenty *per cent* of SGSY allocation for each district would be earmarked as “SGSY-Infrastructure Fund”.

The Panchayat & Rural Development (P&RD) Department is the nodal Department in the State, while District Rural Development Cell (DRDC) under the Zilla Parishad (ZP) implemented the scheme through the Panchayat Samities (PSs). In May 2012, West Bengal State Rural Livelihoods Mission (WBSRLM), a society under P&RD Department, was formed for implementation of NRLM.

Audit of creation and utilisation of the assets under SGSY was conducted during April–June 2015 through test-check of records of the P&RD Department, four DRDCs⁵³ (selected through stratified sampling) and 30 blocks (selected on the basis of flow of SGSY Infrastructure funds) out of total 68 in these four districts. Joint physical inspections (JPI) of the infrastructures were also conducted alongwith representatives of DRDCs and/ or Panchayat Samities. Findings arising out of the Audit are discussed in the succeeding paragraphs.

Audit findings

3.11.1 Formation of clusters and identification of activities

There shall be a Block Level SGSY Committee in each block for selection of key activities of the programme. P&RD Department had directed (March 2006) to form cluster at each Gram Panchayat (GP) level and federation at block level. Progress in this respect as of March 2015 is shown in **Table 3.1**:

Table 3.1: Formation of cluster and selection of activities in four test-checked districts

(In numbers)

Name of district	Number of blocks	Formation of clusters		GPs which identified activities in those clusters
		Number of GPs	Clusters formed	
North 24 Parganas	22	200	161 (81 <i>per cent</i>)	80
Uttar Dinajpur	9	98	98 (100 <i>per cent</i>)	Nil
Hooghly	18	207	115 (56 <i>per cent</i>)	15
Birbhum	19	176	176 (100 <i>per cent</i>)	Nil
	68	681	550	95

Source: Records of respective DRDCs

⁵³ **North 24 Parganas:** Hasnabad, Sandeshkhali-II, Habra-I, Habra-II, Deganga, Bagdah, Bangaon, Sandeshkhali-I, Rajarhat and Swarupnagar i.e. 10 blocks out of total 22 blocks in the district;

Uttar Dinajpur: Raiganj, Kaliaganj, Hemtabad, Karandighi, Itahar, Islampur, Goalpokher-I and Chopra i.e. 8 blocks out of total 9 blocks in the district;

Hooghly: Khanakul-I, Singur, Goghat-II, Chanditala and Arambag i.e. 5 blocks out of total 18 blocks in the district and

Birbhum: Md. Bazar, Suri-I, Suri-II, Mayureswar-II, Nalhati-I, Nalhati-II and Dubrajpur i.e. 7 blocks out of total 19 blocks in the district.

It would be evident that

- There was substantial shortfall in formation of GP level clusters in Hooghly even after lapse of nine years from the departmental order.
- Only 95 (17 *per cent*) out of 550 clusters identified key activities in test-checked districts, with no activities being identified in Uttar Dinajpur and Birbhum districts, though clusters were formed in all GPs.
- Except for North 24 Parganas, Block Level SGSY Committees were not formed in the test-checked districts. Steps taken by the district authorities (DRDCs) for block-wise identification of activities in test-checked districts were not found on records.

3.11.2 Creation of assets

The District SGSY Committee, accorded approval to the proposals received from various functionaries (DRDC/ PS/ clusters etc.). After approval, district authority released funds to the implementing agency in two installments. Records of the sampled districts and blocks disclosed instances where under-construction assets remained incomplete for years together, frustrating the basic objective of SGSY Infrastructure Fund as detailed below:

Table 3.2: Assets lying incomplete in four test-checked districts

Name of GP/ Block	Type and purpose of infrastructure	Date of release of funds by district and name of the authority	Observations
North 24 Parganas			
Rautara GP, Habra – I Block	Cluster Building Estimated Cost: ₹ 10.13 lakh	1st installment⁵⁴: ₹ 5.00 lakh to Executive Officer (EO), Habra-I Panchayat Samiti (PS) in June 2010	In violation of the guidelines, the EO, Habra I PS sub-allotted the funds to the Secretary of the Cluster for execution. The cluster neither submitted Utilisation Certificate (UC) nor raised demand for the balance funds till date of Audit. The construction was found (March 2015) incomplete and idle during Joint Physical Inspection (JPI). In reply, district authority admitted the facts as pointed out by Audit.
Murarisha GP, Hasnabad Block	Workshed-cum-Training Centre for joint working and skill development of the members of 20 SHGs ⁵⁵ engaged in tailoring and embroidery activities Estimated Cost: ₹ 25.00 lakh	1st installment: ₹ 12.50 lakh to the EO, Hasnabad PS in March 2008	In violation of guidelines, the fund was sub-allotted to the cluster without approval of district authority. EO, Hasnabad PS communicated (February 2010) to the Project Director (PD), DRDC that there was no signage of the workshed in the incomplete construction. The cluster, which received the amount, neither submitted UC nor placed any requirement for second installment even after lapse of six years from the date of disbursement of the first installment. In JPI, the construction was found (February 2015) half-complete and lying idle.

⁵⁴50 per cent

⁵⁵11 engaged in tailoring and remaining 9 in embroidery

Name of GP/ Block	Type and purpose of infrastructure	Date of release of funds by district and name of the authority	Observations
Patlikhanpur GP	Work shed for SHGs involved in tailoring activities Estimated Cost: ₹ 5.05 lakh	₹ 5.05 lakh to EO, Hasnabad PS in March 2005	DRDC disbursed the total amount with a condition to complete it within four months. During JPI, the work shed was found (February 2015) incomplete and idle even after lapse of 10 years from release of funds. Scrutiny further revealed that fund was released before formation of cluster contradicting the guidelines. The cluster was yet to be formed. Admitting the observation, district authority stated that the construction was not completed due to wrong planning and estimate.
Hasnabad, Basirhat-I and Deganga Blocks	Joint venture with active participation of a private hatcheries company for poultry farming for women SHGs in three blocks (five units in Hasnabad block, four units in Basirhat-I block and 6.5 units in Deganga block)	DRDC disbursed ₹ 77.50 lakh in October – November 2007 for constructing 15.5 units of poultry sheds at the rate of ₹ 5 lakh per unit as fixed by the company	The company was to provide the inputs to the farm (chicks, feed, medicines and consulting doctors) and market the broiler chickens after chicks were nurtured by the farm. A feasibility report was prepared jointly by ZP and Animal Resources Development Department. No copy of Memorandum of Understanding (MOU) between DRDC and the Joint Venture partner was produced to Audit. Though all five units of poultry sheds were constructed in Hasnabad Block involving a cluster of 10 SHGs, only three units out of 6.5 units targeted in Deganga Block were constructed at a cost of ₹ 17.27 lakh due to land problem. The balance amount of ₹ 15.23 lakh was refunded to DRDC. These three units were handed over to six SHGs for running poultry farming activities. During JPI of Hasnabad and Deganga Blocks (February 2015), it was found that the farming activities have been discontinued as the company stopped supplying inputs for farm and marketing of chicken resulting in non-use of the poultry sheds constructed at a cost of ₹ 42.27 lakh (₹ 25.00 lakh plus ₹ 17.27 lakh). In reply, the district authority, however, claimed to have a MOU, but could not produce records in support.
Bagdah Block	Training Center-cum-Workshop Estimated Cost: ₹ 5.97 lakh	1st installment: ₹ 2.97 lakh in 2008-09	Only 1 st installments were released by the district authority. Requirements for the balance fund were not on record till date of audit. Due to non-availability of detailed records, reasons for non-disbursement of balance fund could not be ascertained in audit. District authority, while confirming the facts, stated they would initiate action so that funds provided might not become wasteful.
Bangaon Block	Cluster office-cum-training center Estimated Cost: ₹ 11.87 lakh	1st installment: ₹ 2.50 lakh in 2010-11	
Sandeshkhali-I Block	Cluster building Estimated Cost: ₹ 10.13 lakh	1st installment: ₹ 5.00 lakh in 2009-10	

Name of GP/Block	Type and purpose of infrastructure	Date of release of funds by district and name of the authority	Observations
Sandeshkhali-I Block	Cluster building Estimated Cost: ₹ 10.13 lakh	1st installment: ₹ 5.00 lakh in 2009-10	
Sandeshkhali-I Block	Cluster building Estimated Cost: ₹ 10.13 lakh	1st installment: ₹ 5.00 lakh in 2010-11	
Rajarhat Block	Cluster building Estimated Cost: ₹ 10.13 lakh	1st installment: ₹ 5.00 lakh in 2009-10	
Swarupnagar Block	Cluster building Estimated Cost: ₹ 10.13 lakh	1st installment: ₹ 5.00 lakh in 2010-11	
Hooghly			
Kishorepur-II GP, Khanakul-I Block	Cluster building Estimated Cost: ₹ 6.86 lakh	₹ 1.88 lakh to cluster (Sarada Sangha) in September 2010 for purchase of land. ₹ 4.98 lakh to EO, Khanakul-I, PS in March 2012 for construction	On submission of UC and land holding documents in the name of cluster, ₹ 4.98 lakh was released for construction of building as per approved plan. During JPI, construction was found (March 2015) incomplete even after lapse of three years from the receipt of funds for building construction. In reply, the district authority admitted the facts as pointed out by Audit and stated that funds under NRLM had already been provided to BDO for completion of the construction. However, the fact relating to further release of funds was not on record.
Arandi-I GP, Arambag Block	Cluster building Estimated Cost: ₹ 7.92 lakh	1st installment: ₹ 4.99 lakh in January 2010 2nd installment: ₹ 2.93 lakh in September 2010; both the installments to Mahamilan Sangha	During JPI, it was noticed (March 2015) that construction of building was yet to be completed even after four years from the receipt of final installment. In reply, the district authority admitted the facts and stated that local law and order problem was the reason behind such non completion and concerned SHG members took shelter at GP Office.
Birbhum			
Charicha GP, Md. Bazar Block	Cluster building	₹ 3.50 lakh was disbursed to cluster (Matangini Sangha) in 2011-12.	JPI revealed (April 2015) that construction of cluster building was yet to be completed even after lapse of more than three years from the receipt of funds. Admitting the observations, district authority stated that the cluster had failed to submit proposal for additional funds to complete the construction.
Uttar Dinajpur			
Chopra, Kaliaganj and Hemtabad Blocks	(i) Plant for Fibre extraction using pineapple plants at Chopra block (ii) Plant for Fibre	PD, DRDC, Uttar Dinajpur released (December 2008 and November 2009) ₹ 26 lakh in advance to Mushroom Growers	On request from District Magistrate (DM), Uttar Dinajpur, in September 2008, Mushroom Growers Welfare Society, Agartala, Tripura (society) submitted a project report and trained eight SHG members of the three identified blocks in

Name of GP/ Block	Type and purpose of infrastructure	Date of release of funds by district and name of the authority	Observations
	extraction using banana plants at Kaliaganj and Hemtabad blocks	Welfare Society, Agartala, Tripura. Further, for creating infrastructure for fibre extraction processing unit, one each in Hemtabad and Chopra block, the district authority disbursed ₹ 14.64 lakh ⁵⁶ in 2010-11 to the respective PSs.	September 2009 at Coimbatore. Scrutiny of available records revealed that DM without obtaining feasibility report, entering into formal written agreement or ensuring availability of competitive rates through tender, placed work order (December 2008) in favour of the society for procurement and installation of two units of "Fibre Extraction Plant for banana" and two units of "Fibre Extractor for pineapple". DM also released (December 2008 and November 2009) ₹ 26 lakh in advance to the society without obtaining any security. During JPI, it was found (March 2015) that the society neither supplied any machinery/ equipment nor made any correspondence, though more than five years had elapsed since advance payment, rendering the expenditure of ₹ 40.64 lakh infructuous. District authority, accepting the observations, stated that several correspondence were made to the Society to supply the machineries, but no response received till date.

Source: Records of respective DRDCs and observations made during joint physical inspection



Incomplete workshed-cum-training centre at Chaltaberia under Murarisisha GP., North 24 Parganas



Incomplete cluster building at Rautara GP, Habra-I Block, North 24 Parganas



Incomplete cluster building at Kishorepur II GP, Khanakul-I Block, Hooghly

This was indicative of failure on the part of the district authorities, as neither were the bottlenecks behind such non-completion addressed, nor was any effort forthcoming for completion of the assets. As a consequence, the SHGs and their business activities suffered.

3.11.3 Utilisation of assets

Test-check of records of the sampled districts and blocks disclosed instances where created assets could not be put to use at all or assets being partially used or assets even becoming defunct only after brief period of utilisation, etc.

⁵⁶ ₹ 8.36 lakh to EO, Hemtabad PS in August 2010 and October 2010 for Banana fibre extraction unit and ₹ 6.28 lakh to Prodhan, Sonarpur GP of Chopra Block for Pineapple fibre extraction unit in August 2010.

3.11.3.1 Assets created but never put to use

Instances were noticed where newly created infrastructure remained unused since creation. It has raised doubts not only on the efficacy of planning by the District SGSY Committee (who approved the creation) behind creation of these assets, but also the level of monitoring by the DRDCs/ Panchayat Samities, who were to ensure expeditious completion and utilisation of these assets. Some instances are discussed in Table 3.3.

Table 3.3: Assets lying idle/un-utilised in four test-checked districts

Name of the GP/ Block	Type and purpose of infrastructure	Date of release of funds by district and name of the authority	Observations
North 24 Parganas:			
BDO office complex, Hasnabad Block	Market outlet and non-residential meeting hall Estimated Cost: ₹ 13.11 lakh	1st installment: ₹ 6.00 lakh in August 2010 2nd installment: ₹ 7.11 lakh in March 2011 Both the installments were released to EO, Hasnabad PS	Construction was completed and UCs were also submitted. However, since completion, the shops were not allotted to SHGs for marketing purpose. Further, holding of meetings in meeting hall were also not found in records in the block. During JPI, entire completed construction was found (February 2015) lying unused. In reply, district authority admitted the facts as pointed out by Audit.
Uttar Dinajpur:			
BDO office complex, Raiganj Block	Sale counters Estimated Cost: ₹ 3.96 lakh	₹ 3.96 lakh to EO, Raiganj PS in December 2009	On completion, one counter out of two was handed over to one SHG (July 2014), but the same was not opened for the intended purpose. During JPI, it was noticed (March 2015) that the marketing outlet was constructed behind the office complex and that the site was not suitable for marketing purpose. As such, the completed outlet was found lying idle since completion. District authority, in reply, admitted the facts as pointed out by Audit.
Kaliaganj Block	Vegetable market to facilitate the growers Estimated Cost: ₹ 7.05 lakh	₹ 7.05 lakh to Addl. EO, Zilla Parishad (Uttar Dinajpur) in July 2006	Feasibility report along with number of SHGs, who would avail the benefit of construction of the market, was not on records. It was noticed (March 2015) during JPI that the constructed market was not put to use and was found lying unused. In its reply, district authority admitted the facts and stated that the local market committee did not shift the present local market to the new place of market.
Matikunda-II GP, Islampur Block	Haat shed Estimated Cost: ₹ 1.79 lakh	₹ 1.79 lakh to Sub Divisional Officer (SDO), Islampur in December 2003	During JPI, it was found (March 2015) that the shed was constructed at a place surrounded by agricultural field without any approach road and far from the habitable areas. Interview with the local people revealed that the shed had never been used. In reply, the district authority admitted the Audit observations.
Hooghly:			
Mirgala GP, Chanditala-II Block	Work shed for joint working of existing SHGs under one roof	₹ 2.39 lakh to Proddhan, Mirgala GP in August 2008	It was seen (March 2015) during JPI that there was no entrance to the site of construction. No members of SHG were found allotted with this shed and it was

Name of the GP/Block	Type and purpose of infrastructure	Date of release of funds by district and name of the authority	Observations
	Estimated Cost: Not available		known from the local people that the site was lying idle since completion. District authority, admitting the fact, stated that presently it was located under municipal area and expressed to take action for its proper utilisation.
Birbhum:			
Barla GP, Nalhati-I Block	Work shed for storing of raw materials and their products related to weaving activities Estimated Cost: ₹ 12.50 lakh	₹ 12.50 lakh to EO, Nalhati-I PS in July 2004	During JPI, it was found (April 2015) that electrification of that building has not yet been done and no machinery or equipment was placed for weaving activities even after the lapse of 10 years from the release of funds. The infrastructure created was found lying idle. In reply, district authority admitted the facts as pointed out by Audit.
Mayureswar GP	Market Complex to facilitate the SHGs for marketing their products Estimated Cost: ₹ 4.67 lakh	₹ 4.67 lakh to EO, Mayureswar-II PS in 2006-07	Scrutiny of records revealed that construction work was completed and all the six stalls of the complex were handed over to the SHGs for starting their activities. During JPI, the complex was found (April 2015) lying unused and it was known from the local people that they did not start their functioning since completion of the complex. The PD, DRDC, Birbhum admitted the facts and pointed out that location was also unsuitable for setting up a market complex. In the absence of any other suitable land, the same land had been selected for constructing the market complex.
Mayureswar GP	Rural <i>Haat</i> Estimated Cost: ₹ 22.00 lakh	₹ 22.00 lakh to AEO, Zilla Parishad, Birbhum in January 2005 ₹ 4.55 lakh to the ZP during 2006-07 for electrification of Rural <i>Haat</i>	JPI revealed (April 2015) that the site was not suitable for marketing activities. It was known that <i>haat</i> activities were not started under the shed since inauguration and that it was lying idle even after incurring an expenditure of ₹ 26.55 lakh. In reply, district authorities stated that the project was done on such location due to non-availability of suitable land in the area.
Alunda GP, Suri-I Block	Work shed for joint activities of SHGs Estimated Cost: ₹ 5.45 lakh	₹ 5.45 lakh to EO, Suri-I PS in August 2007	During JPI, it was found (April 2015) lying idle in dilapidated condition as the concerned SHGs did not start their activities. In reply, district authorities admitted the facts as pointed out by Audit.

Source: Records of respective DRDCs and observations made during joint physical inspection



Unused *Haat* Shed at Jagatgaon under Matikunda –II GP, Islampur, Uttar Dinajpur



Unused Market outlet and non-residential meeting hall in the office complex of BDO, Hasnabad, North 24 Parganas



Unused Market Complex designed to facilitate SHGs for marketing their products at Mayureswar GP, Mayureswar Block, Birbhum

3.11.3.2 Infrastructure initially used but subsequently remained idle

Besides the above, a number of instances were noticed where assets and infrastructures created out of SGSY Infrastructure Funds, though used earlier, have since become defunct and on the dates of JPI, were lying unused. *Appendix 3.4* contains the details of such cases, which evidently indicated laxity in planning by the district/ panchayat functionaries.

3.11.3.3 Infrastructures being partially utilised

Apart from the above cases, there were instances where only a part of created infrastructure was being put to use due to various deficiencies in planning and execution. Such cases, as observed by Audit, are listed out in *Appendix 3.5*.

3.11.4 GoI project of Village Haat

With a view to providing opportunity to the SHGs to market their products locally and directly to the consumers, Ministry of Rural Development (MoRD), GoI initiated (January 2009) special projects under SGSY for setting up of Village *Haats* and accorded administrative approval (May 2009) for constructing three Village *Haats* (at Kamalabari-II GP and Bindole GP in Raiganj Block and at Bangalbari GP in Hemtabad Block) in Uttar Dinajpur at an expenditure not exceeding ₹ 15.00 lakh for each *haat*. Accordingly, the district authority released funds in two installments⁵⁷ to EO, Raiganj PS (for Kamalabari-II GP and Bindole GP) and the Pradhan, Bangalbari GP. The said constructions were completed in 2011-12.

Though PD, DRDC in his letter to P&RD Department and WBSRLM, claimed (May 2014) that all three rural *haats* were running successfully, joint physical verification, however, revealed (March 2015) that the one constructed at Kamalabari-II GP was lying idle since completion and was not handed over to SHGs. Moreover, activities at Bindole GP, though started initially, have also ceased. It was seen that the *haat* was constructed at the back side of an existing *haat*. Thus, the project failed to yield the desired impact. The district authority admitted the facts.

3.11.5 Diversion of SGSY Infrastructure Funds

From the records, Audit noticed that authorities of test-checked districts incurred expenditure of ₹ 1.07 crore (North 24 Parganas: ₹ 60.36 lakh, Uttar Dinajpur: ₹ 21.76 lakh and Hooghly: ₹ 24.38 lakh) from the SGSY Infrastructure fund for different purposes not related to programme activities as detailed in *Appendix 3.6*.

3.11.6 Monitoring

Audit noticed the following:

- No system for periodic monitoring/ physical inspection of the progress of creation of asset utilising infrastructure fund was found in the test-checked districts.

⁵⁷ 1st installment in 2009-10 and 2nd installment in 2010-11 & 2011-12

- District Authority did not maintain detailed records/ registers for the disbursement of infrastructure fund to different PSs/ SHGs/ Clusters in Birbhum District.
- No specific format for monitoring the expenditure under the infrastructure head as specified in the programme guideline for quarterly reporting by the districts to the State for onwards submission of consolidated report to the Central Government was introduced in any of the test-checked districts.

3.11.7 Conclusion

Audit of utilisation of SGSY Infrastructure fund and creation and utilisation of assets disclosed various areas of lax implementation and deficient monitoring. Given the fact that the SGSY Infrastructure fund aimed at bridging the infrastructural gaps in the business of SHGs, instances of under-construction assets remaining incomplete for years together frustrated the basic objective of the fund. There were deficiencies in planning, identification of key activities and formation of clusters. On many occasions, created assets were not put to use since creation, while instances were also noticed where created assets were either partially used or became defunct after an initial period of activities and utilisation. All these represented failure on the part of the district authorities, as the bottlenecks behind such non-completion or non-utilisation of assets were not identified and addressed. As a result, the SHGs and their business activities suffered.

The Department, endorsed (January 2016) the responses of the district authorities without offering any further comments.

PUBLIC HEALTH ENGINEERING DEPARTMENT

3.12 Deficiencies in tender/ contract management under PHE Department

Public Health Engineering (PHE) Department is responsible for implementation of drinking water supply schemes in rural areas. The activities of the Department are performed through Public Health Engineering Directorate, which comprises 16 circles and 58 divisions in the State. The scheme works involving civil construction, supplies of machinery and ancillary works are generally awarded on turn key basis to a single party at lump sum contract by grouping a number of schemes. This apart, it also executes the works of a scheme or part thereof on item rate contract basis.

Audit covered six⁵⁸ Circles and 12 Divisions⁵⁹ of four⁶⁰ districts in two phases – initially during April 2014 to November 2014 and subsequently in September 2015. Audit scrutinised tender documents/ contract papers/ bills in respect of 231 water supply schemes completed/ under implementation during 2009-10 to 2013-14 in those districts through lump sum contracts with total work order value

⁵⁸ S.E. Eastern Circle, S.E. Murshidabad Circle, S.E. Western Circle, S.E. Planning Circle I, S.E. Planning Circle II and S.E. North Bengal Circle I

⁵⁹ E.E. Nadia Division, E.E. Nadia Arsenic Division I, E.E. Nadia Arsenic Division II, E.E. Eastern Mechanical Division, E.E. Alipur Division, E.E. Medinipur Mechanical Division, E.E. Bankura Division, E.E. Bankura Water Supply Division I, E.E. Bankura Mechanical Division, E.E. Murshidabad Division, E.E. Berhampore Division I and E.E. Berhampore Mechanical Division

⁶⁰ Bankura, Nadia, Murshidabad and Paschim Medinipur

of ₹ 2249.09 crore. Besides, five Divisions of two more districts⁶¹ were covered to check implementation of smaller works, as these Divisions did not enter into lump sum contracts. Various deficiencies in tender/ contract management like excess expenditure, inadmissible advances, extension of undue advantage to the contractor, etc. were observed in Audit as discussed in subsequent paragraphs.

3.12.1 An overview of the system of estimates and tendering followed by the Department

As per provisions of West Bengal Public Works Code⁶² read with West Bengal Financial Rules⁶³, for every work proposed to be carried out, an administrative approval of the Department is to be obtained to execute the specified work at an approximate cost based on the preliminary designs. After obtaining administrative approval, a detailed estimate⁶⁴ must be prepared for technical sanction of the competent authority to ensure technical soundness and economy in expenditure. The contractor is not allowed to deviate from the drawings and specifications unless upon the authority of the Divisional Officer. Further, to facilitate the preparation of estimates, as also to serve as a guide in settling rates in connection with the contract agreements, a schedule of rates for each kind of work commonly executed should be maintained in the Division and kept up to date. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should be recorded.

The PHE Department does not have a Code/ Manual or Centralised Schedule of Rates (SoR) of its own. However, for formulating, planning and designing of piped water supply schemes, the PHE Department brought out a set of guidelines from time to time. The guidelines were, however, not to be used for the purpose of any tender, quotation, payment, etc.

It was noticed in Audit that

- The tender inviting authority prepared DPR on the basis of its guidelines. However, even in the guidelines, the cost of the materials was arrived at without taking into account the rebate normally allowed in the market and Excise Duty (ED) exemptions admissible on pipes used for drinking water supply schemes. The cost estimate contained in the DPR, was thus inflated.
- Further, unlike PW Department, PHE Department allowed the contractor an option to execute the assigned work following its own design and drawings. Instead of obtaining detailed drawings and specifications for assessing technical viability of the designs proposed by the contractor before considering its financial offer, the Department selected the lowest bidder merely on the basis of financial offer *vis-à-vis* cost estimated in the DPR and asked the selected bidder to submit its detailed design and drawing within 20 days from the placement of work order.

⁶¹ E.E. Alipur Division, E.E. South 24 Parganas Water Supply Division I and E.E. South 24 Parganas Mechanical Division in South 24 Parganas and E.E. Coochbehar Division and E.E. Northern Mechanical Division in Coochbehar

⁶² Rule 168, 169, 173, 175, 179, 182 and 185 of WB Public Works Department Code Vol. I

⁶³ Rule 164, 165, 168 and 249 of West Bengal Financial Rules Vol. I

⁶⁴ Consisting of specifications, detailed drawings, statement of quantities supported by detailed measurements and rates of each item of works

- Even the stipulation of submission of detailed design and drawing within 20 days was further diluted as the bidders submitted only a broad outline of their work plan without detailed drawing and design, which were accepted by the Department. In the absence of detailed drawing and design, the financial implication of the offer of the contractor and reasonability of the same remained un-evaluated.

Effectively, not only had the adopted system compromised the competitiveness in the bidding process, but contracts were also awarded without assessing the reasonability of the offer *vis-à-vis* the market price of the materials. This had led to various cases of excess expenditure, which were often tantamount to undue advantage to the contractors as discussed subsequently.

3.12.2 Expenditure in excess of market rates

For preparation of detailed estimates, the PW Code envisaged consideration of cost of material on the basis of the rates prevailing in each locality. As discussed earlier, the test-checked PHE divisions did not consider manufacturers' supply price while preparing estimates. The Western Circle of PHE Directorate, however, followed the practice of allowing discount on basic price of pipes for arriving at the estimates. This practice was, however, not followed in case of turn key contracts.

Comparative analysis of the price accepted by the test-checked divisions for laying of pipe lines *vis-à-vis* detailed estimates based on the practice followed by the Western Circle showed that the accepted price was higher by 45 *per cent*. This has resulted in an excess expenditure of ₹ 198.34 crore⁶⁵ (*Appendix 3.7*) for procurement of 11831 km of pipe line for 227 schemes in 13 test-checked divisions.

The Department, in its reply (February 2015) stated that for preparation of DPR, rates were analysed on the basis of market rate with all applicable taxes and rebates doing away with possibilities of arriving at inflated rates. The reply was not acceptable, as the test-checked divisions did not consider excise duty exemption for preparation of DPRs and the rates estimated by the Department were found to be much higher as compared to reasonable estimate following the practice of the Western Circle (already discussed earlier in this para with reference to *Appendix 3.7*).

3.12.3 Avoidable expenditure on excise duty

Pipes and equipment used for drinking water supply schemes⁶⁶ were exempted from excise duty (ED) on production of a certificate issued by the concerned District Magistrate. The contract price should, therefore, exclude the ED element while a provision for issuance of exemption certificate to the contractor should have been in place. Alternatively, a clause should have been included in the

⁶⁵ Amount paid to the contractor: ₹ 641.97 crore less value of asset delivered as assessed using the method followed by the Medinipur Division ₹ 443.63 crore

⁶⁶ Pipes of outer diameter exceeding 20 cm (substituted by 10 cm w.e.f. 4.12.2009) needed for delivery of water from source to plant (including clear water reservoir) and from there to the first storage point and all items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/ parts required for purification of water to make it fit for human consumption, that formed integral part of water supply projects, would be exempted from excise duty.

contracts, making it mandatory for the contractor to pass on the benefit of ED exemption to the Department.

Scrutiny of records of test-checked divisions, however, disclosed that in 73 lump sum/ item-rate contracts (306 schemes), the Department included element of ED in the estimates and awarded contracts based on such estimates. It also did not make it mandatory for the contractor to pass on the benefit of ED exemption to the Department. During 2009-10 to 2013-14, the contractors used pipes of total length of 5327 km (worth ₹ 583 crore) including different machinery/ equipment/ instruments (worth ₹ 191 crore) on which possible exemption of ₹ 60.14 crore could have been availed. However, the Department could not avail itself of the exemption.

3.12.3.1 Undue benefit to contractors by issuing ED exemption certificates

It was further noticed that the Department issued ED exemption certificates for 899.783 km of pipeline worth ₹ 60.86 crore (as detailed in *Appendix 3.8*) and the contractors availed ED exemption (approximately ₹ 6.27 crore at the rate of 10.30 *per cent* including education cess on ED) using these certificates, the benefit of which was not passed on to the Department.

Moreover, ED exemption was not admissible to industrial projects. The Department, however, issued (March 2010) certificates for ED exemption of ₹ 1.43 crore for 21.5 km long pipeline worth ₹ 13.88 crore to a private company for the work of water delivery from Kansabati river to its plant site at Kharagpur, which was an industrial project.

Thus, the Department allowed unwarranted outflow of ₹ 60.14 crore on excise duty and the contractors were extended undue benefit of ₹ 7.70 crore⁶⁷.

Department stated (February 2015) that question of recovery of ED from the bidder did not arise as bidders were normally asked to quote their rates incorporating availability of ED exemption, wherever applicable. The reply may be viewed against the fact that no such certificates were issued in respect of pipes (worth ₹ 583 crore) and machineries/ equipment/ instruments (worth ₹ 191 crore), which indicated that the agency had not excluded ED exemptions in their bid. Moreover, the reply did not offer any cogent reason behind non-consideration of ED exemption while preparing estimates as well as non-inclusion of clause for refund of excise duty, wherever certificates were issued to the contractors.

3.12.4 Excess payment due to non-deduction of amount from contractors' bills

As per clause 8 of conditions of contract (Form-2912) the engineer-in-charge of the work could make alterations to the original specification/ drawing, if felt necessary during the progress of work and such alteration shall be measured, valued and adjusted from the amount of the contract. It was noticed that:

- In case of surface water based water supply scheme in arsenic affected areas in Murshidabad, implemented under Central Sector during 2009-14, the contract provided for 146.36 km of clear water raising mains (CWRM) and 7.5 km of

⁶⁷ ₹ 6.27 crore + ₹ 1.43 crore

raw water delivery mains. On execution, it was seen that, lengths of executed works were 110.10 km (lesser by 25 per cent) and 3.65 km (lesser by 51 per cent) for CWRM and raw water delivery mains respectively. Despite such short execution, no deductions were made from the contractor's bills in terms of clause 8 of the contract resulting in over-payment of ₹ 22.07 crore as shown below:

Table 3.4: Excess payment to contractor under Central Sector, Murshidabad

Particulars	Length contracted for (in Km.)	Contracted price (₹ in crore)	Executed length (in Km.)	Amount payable (₹ in crore)	Amount released (₹ in crore)	Overpayment (₹ in crore)
For Clear Water Raising Main	146.36	86.26	110.10	64.90	83.61	18.71
For Raw Water Raising Main	7.5	8.64	3.65	5.08	8.44	3.36
Total	153.86	94.90	113.75	69.98	92.05	22.07

Source: Records of Central Sector, Murshidabad

The Department stated (February 2015) that equivalent quantities of raising main had been executed by the contractor at Beldanga-I Block of Murshidabad. The reply of the Department is not acceptable as the work at Beldanga-I was executed under separate contract with another contractor. Moreover, the reply was silent on raw water raising main.

3.12.5 Extra payments to a contractor

In Nadia, the Department placed (March 2007) a turn-key work order for execution of 69.65 MLD⁶⁸ capacity surface water based piped water supply scheme (PWSS) at a lump sum contract price of ₹ 246.16 crore for completion by March 2009. For supervision of the turn-key project SE, Eastern Circle appointed (March 2007) an agency⁶⁹. Scope of the work of the agency included monitoring construction methods, ensuring adherence to the contract provisions, certification of executed works and contractor's bills, etc. The scheme was completed in March 2011 with an expenditure of ₹ 219.98 crore booked till August 2015. The following deficiencies were noticed in the execution of the scheme:

3.12.5.1 Payment for unexecuted work: Under Rule 201 of WBFR, detailed measurements are dispensed with for the works done on lump sum contracts, only if a responsible officer (not below the rank of a Sub-divisional Officer) certifies in the bill that he had satisfied himself that the executed work conformed to the contract.

In the instant case of lump sum contract for PWSS in Nadia, the scope of work included interlinking and remodelling of 15 existing PWSS with new scheme. During execution, the contractor covered only five PWSS (out of 15 contracted for) without executing any remodelling work, while remaining 10 schemes were neither remodelled nor inter-linked. The Executive Engineer, Nadia Division, however, without verifying the actual execution of work as required under Rule of WBFR, released ₹ 2.99 crore on the basis of certificate of supervising agency entered in the measurement books.

⁶⁸ The total designed capacity of the scheme consisted of three parts viz. (i) Kaliaganj (25.68 MLD), (ii) Nakashipara (30.08 MLD) and (iii) Krishnanagar (Debagram) (13.89 MLD).

⁶⁹ Water and Power Consultancy Services (India) Ltd., a Government of India undertaking

3.12.6 Irregular deviations from tendered specifications

Under Rules 169-170 of PW Code, in case of deviation from the originally approved proposal, revised administrative approval of the competent authority must be obtained, even though such modifications entails no change in cost of the work.

With a view to providing safe drinking water to 0.34 lakh population of 197 habitations of Dherua and adjoining *mouzas* in Paschim Medinipur, the Department accorded (May 2012) administrative approval of a sub-surface based PWSS. The SE, Western Circle awarded (October 2012) the work on lump sum contract at ₹ 21.03 crore. The work commenced in October 2012 and though slated for completion by March 2014, was underway as of August 2015. During scrutiny of available documents, following irregularities were noticed:

- **Change of pipe material:** DPR of the work was prepared by the Medinipur Division. In compliance with the DPR, tender document of the work provided for using Ductile Iron (DI) pipes for Rising Main⁷⁰. The Department had procured and issued (November 2013) 6202 m DI pipes worth ₹ 73.08 lakh for the work. The Superintending Engineer (SE), Western Circle, however, on request by the agency, allowed (February 2013) the use of High-Density Poly Ethylene (HDPE) pipes, which were cheaper and less durable. For this deviation, the SE did not take the requisite approval from the higher authority. No deduction was also made from the contractor's bill for using cheaper materials. This way, the contractor was extended undue favour amounting to ₹ 1.26 crore for differential price of two types of pipes⁷¹ with a compromise in durability.

Chief Engineer, Western Zone also opined (May 2013) that the change of type of pipes was highly irregular and not acceptable, as it represented a clear case of deviation from the provision and specification of the accepted tender condition. However, no action was taken by the Department as of August 2015. The DI pipes procured by the Department were lying unused.

The Department in its reply (February 2015) stated that it had taken note of the Audit observation for further action.

3.12.7 Lack of co-ordination among Divisions resulting in unfruitful expenditure

As per Department's advice, Alipore Division, South 24 Parganas replaced (November 2012) 40 existing chlorinators with solar electro chlorinator at the Piped Water Supply Schemes (PWSS) at Sagar, Gosaba and Pathar Pratima blocks to reduce the electricity consumption as these schemes were powered by diesel generator. This replacement, however, was done without intimating the Mechanical Division, which was responsible for operation, maintenance and installation of electro-mechanical equipment. The Mechanical Division reconnected (May 2013) the PWSS with conventional chlorinator on the grounds that the solar chlorinators were not functioning effectively. Joint physical

⁷⁰ A pipe that supplies water under mains pressure, usually to a roof storage tank.

⁷¹ The rate of HDPE pipe was calculated as per the procedure followed by S.E. (W.C.) for preparation of SoR taking the base price of pipe as the lowest market price of pipe as collected by A.E., Medinipur Sadar Sub-Division.

inspection (September 2015) revealed that the solar chlorinators were still non-functional and lying in dismantled condition. Thus, installation of solar chlorinator without consulting Mechanical Division resulted in an expenditure of ₹ 1.31 crore on their installation becoming unfruitful.

The Department, in its reply (February 2015), attributed the same to the lack of proper training among the operators. It was further added that the solar chlorinators were in good condition and would be put to use after training of the operators. This evidenced lack of inter-Divisional co-ordination and planning before procurement of the chlorinators. Besides, the chlorinators were lying in the same condition as of September 2015, without any evidence of any effort being made to put them back to use.

3.12.8 Expenditure on idle wages for guarding of materials at site

As per WBFR 242 (b), all surplus materials at site of works which have been completed or stopped, should either be transferred to works in progress or be brought on to the stock account. Despite this, it was seen that, the Department incurred an expenditure of ₹ 2.73 crore (*Appendix 3.9*) during 2009-15 on account of guarding of materials for 23 water supply schemes in Bankura, which were completed between 1970-71 and 2008. No record of existence of any surplus material at site could be produced to Audit. Thus, the Department paid ₹ 2.73 crore towards idle wages, without gaining any fruitful service in return.

The Department, in its reply, stated that it had noted the issue for action without specifying anything.

3.12.9 Conclusion

Audit of the PHE Department in respect of tender and contract management in water supply schemes highlighted various systemic as well as operational weaknesses.

Cases also came to notice where undue financial advantage was allowed to contractors through initiation of tendering process and awarding of contracts without detailed estimates, non-evaluation of techno-financial offer of bidders, decrease in scope of work during execution without revising the awarded price, allowing use of cheaper materials in deviation from approved estimates without any price adjustment, etc. Economy in execution was further affected by non-availing of exemption of excise duty on rural water supply materials and incurring idle wages on guarding of sites of long concluded schemes, etc.

Thus, there is scope for the PHE Department to improve its tender/ contract management and bring about higher degree of economy in its operations.

SPORTS DEPARTMENT

3.13 Promotion of sports and creation/ utilisation of sports infrastructure in West Bengal

The National Sports Policy, 2001, aims at broad-basing of sports and achieving excellence in sports at the national and international levels through concerted pursuance by the Central and the State Governments. Broad-basing of Sports

would primarily remain a responsibility of the State Government. In West Bengal, Sports Department⁷² is vested with the responsibilities of formation of policies, creation of sports infrastructure, holding of sports events, etc. West Bengal Council of Sport (Council), a registered society constituted in July 1963, is vested with the responsibilities of promotion and development of sports. The Council is, *inter alia*, mandated with systematic organisation of training of youth in all games in demand, encouraging, assisting and supervising the activities of the State Associations and their branches as well as keeping records of athletic performances as well as the activities of sports clubs/ associations, etc.

Audit of activities of the Sports Department including the Council with respect to promotion/ development of sports including creation and utilisation of sports infrastructure covering the period 2010-15 was conducted during February 2015 to April 2015 through test-check of records of the Sports Department, Council, Chief Executive Officer, Vivekananda Yuba Bharati Krirangan (VYBK) and District Youth Officers of four districts⁷³ selected statistically.

Examination in Audit revealed several instances of deficiencies in creation and utilisation of sports infrastructure, organisation of coaching camps, execution of scheme, irregularities in the functioning of the Council, etc. which are discussed in succeeding paragraphs.

Performance trend of the State in National Games: Though West Bengal was the 4th most populated State in India, its performance in the National Games has been on the decline, as shown in Table 3.5 below, except for a marginal improvement in the 35th National Games:

Table 3.5: Trend in medal tally of West Bengal in last four national games

National Games and year	Position in the medal tally	Gold	Silver	Bronze	Total
32 nd National Games, 2002	9	12	11	19	42
33 rd National Games, 2007	13	12	13	18	43
34 th National Games, 2011	18	4	10	21	35
35 th National Games, 2015	15	6	12	30	48

Source: Website of the Ministry of Sports, GoI

The State was able to win 48 (less than four *per cent*) out of total 1334 medals in the 2015 meet. It participated in only 19 out of 35 events in the 35th National Games held in Kerala during January and February 2015.

In this backdrop, the activities of the State in firming up of sports policy and planning have been analysed in the subsequent paragraphs.

3.13.1 Policy and planning

National Sports Policy *inter alia* envisaged universalisation or mass participation in sports, prioritisation of sports disciplines on the basis of genetic and geographical variations, proven potential, popularity and performance, harnessing the existing and emerging talent by setting up of sports academies, etc. The State Government introduced the State Sports Policy only in May 2015 *i.e.* after a lapse

⁷² As bifurcated (in 2011) from erstwhile Sports and Youth Services Department and continued to function independently

⁷³ South 24 Parganas, Paschim Medinipur, Purulia and Darjeeling

of 14 years from the formulation of the national policy. It may be mentioned that Haryana, Punjab and Kerala adopted their sports policies back in 2009, 2010 and 2012 respectively.

In comparison to States like Kerala, Haryana and Maharashtra, where organised set-up of Sports Directorates were in place down to the block level, the Department neither has any Directorate nor any district/ block level departmental functionaries. District Youth Officer (DYO), a functionary under the Youth Services Department, discharged the additional responsibilities on behalf of the Sports Department at the district level.

Moreover, the Department has not brought out any Action Plan to achieve the goals envisaged in the Sports Policy by setting out time bound and target oriented measures (like establishment of Sports medicine center for scientific rehabilitation of the injured sports persons, identification of equipment required for improving performance, providing opportunities to budding sports talents either by establishing sports nurseries or through organising tournament in sub-junior/ junior level, etc.⁷⁴).

Thus, delayed promulgation of sports policy, absence of guidelines and structured action plan compounded by the absence of fully functional directorate and dedicated district functionaries have adversely impacted the developmental activities both in terms of intent and direction.

3.13.2 Formation of Council

Though the West Bengal State Council of Sports (Council) (WBSCS) was constituted in July 1963, no Act or Statute was formulated to regulate its activities. The eight-member advisory body of the Council, nominated by the State Government for a specified period, would advise the State Government in all sports related matters including expansion and development of sports and improving their standards. Separate Standing Committees⁷⁵ were to be constituted by the Council for the transaction of business or for expanding its activities.

Audit scrutiny revealed that the advisory body of WBSCS had held only one meeting (June 2013) since 2008 against the annual minimum requirement of six meetings envisaged under the notification for formation of the Council, which had affected planning for training of upcoming talents.

- Though required under the notification, no Standing Committee was constituted by the Council during 2010-15.
- The Council did not maintain any record/ statistics of individual sports activities or performance of team game of any club or association.
- The Council, however, appointed 37 coaches (permanent: 15 and *ad hoc*: 22), 15 temporary players and 142 supporting staff in various sporting events but failed to draw up any plan for organised coaching/ training.

The Council, in its reply, stated (September 2015) that efforts were being made to rectify the deficiencies in respect of the advisory body and the Standing

⁷⁴ Sports Policy of Kerala set out definite action plan with these measurable milestones

⁷⁵ Finance and Establishment, Planning and Programming, Scrutiny and Recognition of Associations and Clubs, Coaching and Training for each discipline

Committee. The Council noted the observation on non-maintenance of records for future guidance and intimated that annual plan on organised coaching/ training would be prepared in future.

3.13.3 Long Term Non-Residential Coaching Scheme

In order to impart expert training in Football, Athletics, Swimming and Volleyball at school level, the State Government introduced (June 1989) a 'Long Term Non-Residential Coaching Scheme' (LTNRCS) in 33 Schools of 15 districts. The Scheme was to be implemented under supervision of the Council in collaboration with the school authorities. Accordingly, the Council appointed 24 regular⁷⁶ and 17 contractual⁷⁷ staff for the purpose. Salary and wages of the said employees were paid out of the scheme fund.

Scrutiny in Audit revealed (February 2015) that the Government discontinued the scheme in a phased manner⁷⁸ and the Council ultimately terminated the scheme in September 2012 and engaged the coaches in different clubs in consultation with the District Sports Authorities.

The Council attributed (September 2015) the decision to the loss of interest among the school authorities in continuing with the scheme and physical education being declared by the West Bengal Board of Secondary Education as an optional subject in Secondary level curriculum from the academic year 2010-11. The reply was not acceptable as it was the responsibility of the Council "to make people, especially the teenagers, conscious of the value of sports and physical culture both as a source of joy and as a means of health and strength". Their efforts should not have been linked with the status of sports in the regular curriculum of secondary education.

Best Practices

Kerala Sports Policy had envisaged integration of sports with education and upgradation of one Government school in each district to a Centre of Excellence for sports training, with provision of games-specific training aids. Centralised sports hostels attached to schools have also been set up in 10 districts of Kerala for facilitating training in 17 Olympic events.

3.13.4 Organisation of coaching camps

With a view to encouraging mass participation and to pursue excellence in sports through harnessing and nurturing of talents, the Council decided to organise non-residential coaching camps at district and sub-division levels. The coaching camps were to be organised by District Sports Associations (DSA) under the guidance and supervision of District Youth Officers.

During 2012-13 to 2014-15, Council had targeted to organise 342 coaching camps in various disciplines of sports, against which only 164 camps were held (details in **Appendix 3.10**). The Council engaged 37 coaches⁷⁹ and 15 players⁸⁰ during 2010-15 to facilitate organisation of these camps. It was observed that:

⁷⁶ Eight office assistants and 16 junior coaches on regular basis

⁷⁷ 15 junior coaches, one typist and one Gr. D staff were appointed on ad hoc basis

⁷⁸ Four schools in 2005, three schools in 2008, two schools in 2009, 13 schools in 2010 and 11 schools in 2011

⁷⁹ Football - 19, Swimming - six, Volleyball - five, Gymnastics - three, Rifle Shooting - one, Kho-Kho - one, Athletics - one and Weight Lifting - one

⁸⁰ Football - five, Swimming - two, Kho-Kho - two, Gymnastic - one, Basketball - one, Handball - one, Hockey - one, Fitness - one and Cricket - one

- The duration of these camps was reduced from 180 days in 2012-13 to 60 days in 2013-14 and 2014-15 without any recorded reason. The Council, in its reply, was also silent on the reasons for such reduction in duration.
- Further, except for Football and Athletics, no coaching camp was organised during 2013-14. No camps were at all organised during April 2013 to December 2013. The Council, in its reply, attributed this to departmental prioritisation.

Audit scrutiny (February 2015) further showed the following

As per the objectives defined in the guidelines on the formation and mandates of the Council, apart from organising systematic coaching and training of youths, it was also the responsibility of the Council to encourage, assist and supervise the initiatives of the State Associations and their branches.

- There was no mechanism to monitor the activities of the coaching camps. There was no evidence of any such supervision being exercised by the Council. Council merely stated (September 2015) that the DSAs submitted reports on performance of the coaching camps including that of the coaches engaged by the Council. The Council, however, did not furnish any such reports to Audit.

In the absence of any effective monitoring or supervision by the Department/ Council on activities of coaching camps, there was little control on the quality of activities in those coaching camps.

Thus, coaching and training activities in the State lacked in focus and coherence.

3.13.5 Utilisation and creation of sports infrastructure

National Sports Policy 2001 envisaged availability of adequate sports facilities throughout the country as a basic requirement for development and broad-basing of sports. During 2011-15, the Department released ₹ 107.09 crore⁸¹ for execution of 70 works to the concerned executing authorities⁸², against which ₹ 62.69 crore has so far been utilised for 34 works. Out of these, only 15 works (21 *per cent* of total works sanctioned) were completed at an expenditure of ₹ 30.35 crore, while 19 works were in progress as of March 2015. The remaining 36 works were not taken up as of March 2015.



3.13.5.1 Unfruitful creation of sports infrastructure

Test-check of records/ files of Sports Department, Council and concerned executing agencies revealed various instances of works remaining incomplete for years together due to lax implementation, sports infrastructure being used for non-sporting events, premature inauguration of sports infrastructure without completion of facilities, etc. as discussed in **Table 3.6**.

⁸¹ Against an estimated cost of ₹ 226.96 crore

⁸² The concerned district authorities, CEO, VYBK and WBSCS, etc.

Table 3.6: Instances of incomplete sports infrastructure

Details	Funds sanctioned	Present condition
Sports complex at Dumurjala, Howrah including indoor stadium at the disposal of District Youth Officer (DYO), Howrah	A sum of ₹ 1 crore was sanctioned from MPLAD funds (March 2014) to the District Magistrate, Howrah for development of stadium against an estimate of ₹ 5.16 crore. The State Government did not, however, release any fund, for reasons not on record.	The renovation work of the stadium did not commence as of April 2015 and ₹ 1 crore sanctioned from MPLAD remained parked in the PL account of DM, Howrah. No sporting activities were held in the stadium and it was used mainly for shooting of television shows. A joint physical inspection (April 2015) by Audit and officials of DYO revealed that the stadium was lying in a dilapidated condition with no maintenance work since long. The entire premise of the proposed sporting complex was unauthorisedly occupied by 249 encroachers ⁸³ .
Construction of stadia at Salboni and Nayagram, Paschim Medinipur each with seating capacity of 2000 with the financial assistance ⁸⁴ of GoI	<p>Salboni:</p> <ul style="list-style-type: none"> Estimated cost: ₹ 3.57 crore (later enhanced to ₹ 5.42 crore) Government released: ₹ 2.25 crore Plus ₹ 0.96 crore Target date of completion: October 2013 <p>Nayagram:</p> <ul style="list-style-type: none"> Estimated cost: ₹ 3.57 crore Government released: ₹ 1.50 crore Target date of completion: October 2013 	<p>The District authority undertook (June 2012) the construction works without getting possession of required land. There were instances of encroachment of land on both the work sites and consequently, the construction work was being hampered due to land disputes.</p> <p>The eviction process at Salboni has not been completed (March 2015) and encroachment existed within the playing arena. In spite of receiving several intimation from PW authority about such encroachment, there was nothing on record to suggest that any effort was undertaken as prescribed in the West Bengal Public Land (Eviction of Unauthorised Occupants) Act, 1962 to evict the encroachers.</p> <p>At Nayagram, as some portion of the land of the selected site was being used as rural haat, the work site⁸⁵ was changed resulting in deviation in layout of the stadium and reduction of the length of athletic track around the playfield.</p> <p>As of March 2015, the structural construction of both the stadia with boundary wall was nearing completion; however, the works on development of playfield with drainage system, peripheral fencing, internal pathway, etc. were yet to be taken up.</p> <p>Thus, the district authority failed to complete construction of two stadia at Salboni and Nayagram even after 18 months from the stipulated date of completion delaying the benefits of these infrastructures.</p>
 <p>Salboni Stadium</p>		 <p>Nayagram Stadium</p>

⁸³ Including 113 residential, 106 commercial and 30 clubs, etc. as identified by the Howrah Improvement Trust.

⁸⁴ Under Integrated Action Plan for Left Wing Extremism Area Development Fund

⁸⁵ From Kharikamathani mouza to Salpathra mouza

Details	Funds sanctioned	Present condition
<p>Mini Indoor Stadium at the Manbhum Sports Association (MSA) complex, Purulia and construction of a Hostel Building of 50 bed capacity within the same campus</p>	<p><u>Stadium:</u></p> <ul style="list-style-type: none"> Estimated cost: ₹ 5.36 crore, later enhanced (December 2008) to ₹ 11.01 crore Release: ₹ 8.50 crore (between February 2006 and September 2014) <p><u>Hostel:</u></p> <ul style="list-style-type: none"> Estimated cost: ₹ 2.07 crore Release: ₹ 1.50 crore (between March 2013 and December 2013) 	<p>The district authority started the work in September 2009 with a target of completion by March 2011, at an awarded cost of ₹ 10.86 crore⁸⁶.</p> <p>The physical progress of work was, however, hampered due to non-availability of funds. After executing structural work worth ₹ 4.48 crore, the contract was terminated in January 2014 on request of the contractor. The ground floor and first floor were completed by engaging another contractor for ₹ 1.18 crore. However, the mini indoor stadium remained incomplete for want of funds, though Purulia ZP had approached Department repeatedly. It was further noticed that during 2012-13, there was a budget provision for ₹ 4.88 crore for Capital expenditure on sports, which remained unspent. This indicated lack of urgency and seriousness of the State Government in completing the stadium.</p> <p>The hostel was completed and inaugurated (February 2015). The hostel could not be put to use due to non-completion of the construction of Mini Indoor Stadium representing lack of synchronisation in initiatives of the Department.</p> <p>Hence, benefit of the mini indoor stadium with Sports Hostel at Purulia could not be derived even after incurring an expenditure of ₹ 5.42 crore over a period of five years due to lack of initiative of the State Government.</p>
<p>Sports Academy⁸⁷ (for Archery and Volleyball) adjacent to the Jhargram Stadium</p>	<p>Administrative approval of ₹ 5.43 crore (May 2012) plus additional approval for ₹ 1.90 crore</p>	<p>No Detailed Project Report (DPR) was prepared for the work. Some essential items of work viz. construction of Volleyball Court, Gymnasium, Sauna Bath Chamber, Steam generator, Approach road, etc. were not considered in the original estimate. Procurement of furniture and utensils for the hostels were not considered either.</p> <p>The Construction work was structurally completed at an expenditure of ₹ 5.43 crore and the Academy was duly inaugurated (July 2014). However, the district authority could not start the Academy due to non-availability of volleyball court, gymnasium, sauna bath chamber, steam generator, approach road, etc.</p> <p>A separate estimate was approved (March 2015) for residual works not covered under the original estimate.</p> <p>Thus, the benefit of Sports Academy, Jhargram could not be derived even after nine months of its inauguration due to defective planning and incomplete estimation of the project.</p>

⁸⁶ of which ₹ 8.14 crore was to be provided by Government and the rest of ₹ 2.71 crore was to be arranged by the district itself.

⁸⁷ Which included construction of Boys' and Girls' Hostels, Group C Quarter, Archery Block, Deep Tube-wells, Underground Reservoirs, Drainage system, etc.

Details	Funds sanctioned	Present condition
Modernisation of Indoor Sports Complexes (Khudiram Anushilan Kendra) and Eden Gardens, Kolkata	<p><u>Estimated value:</u> ₹ 6.17 crore⁸⁸</p> <p><u>Sanction of funds:</u> ₹ 6 crore from GoI, Ministry of Youth Affairs & Sports under USIS⁸⁹ (March 2011)</p> <p><u>Release:</u> ₹ 3 crore (in March 2011)</p>	<p>GoI was to release the balance amount only after submission of the progress report along with the utilisation certificate and statement of expenditure. The work was to be completed within six months and timely completion of the project as per schedule was the “essence of the sanction”. In case of non-utilisation of the grant for the intended purpose, the principal amount along with interest at the rate of 10 per cent per annum was to be refunded by the State Government.</p> <p>Scrutiny in Audit (April 2015) revealed that the work could not be started for reasons not on record. GoI also requested for early execution of the project on several occasions. Subsequently, the Sports Department requested (November 2012 and April 2013) GoI to change the project altogether to installation of new flood lighting system and replacement of Synthetic Track at VYBK (which was a completely different venue in Kolkata). However, the proposal was not acceded to by GoI.</p> <p>Consequently, the State Government had to refund (August 2014) ₹ 3 crore to GoI. In addition, the State Government was also liable to pay interest amounting to ₹ 1.03 crore for blocking Central Funds for nearly 41 months ignoring the repeated reminders from the GoI.</p>
Mini Indoor Stadium at Surer Math, North 24 Parganas	<p><u>Release:</u> ₹ 1 crore to the Council in February 2006</p>	<p>Audit scrutiny revealed that the Council could not initiate and implement the project due to non-submission of plan and estimate by the PWD authority and the amount was lying idle in the current account of the bank. Subsequently, the Council transferred and invested (October 2008) a sum of ₹ 50 lakh as Fixed Deposit in another bank, leaving the balance amount lying in the current account till (April 2015).</p> <p>Thus, the Council not only failed to implement the project and utilise the Government grant for the intended purpose but also sustained a loss of interest of ₹ 72.44 lakh⁹⁰ for parking of funds in its Current Account.</p> <p>The Council, in reply, stated (September 2015) that it had moved the State Government for direction on utilisation of allotted amount.</p>
Renovation of Gorkha Stadium, Leborg, Darjeeling	<p><u>Release:</u> ₹ 25 lakh in September 2010 and ₹ 1.67 crore in January 2012</p>	<p>Gorkha Stadium, presently at the disposal of Gorkha Territorial Administration (GTA), is the only stadium in the northern hilly region of West Bengal. The Stadium used to host the All India Brigade of Gorkhas Gold Cup Football Tournament. The structure of East Block of the Stadium was in dilapidated condition. There was no provision of toilet and players’ changing room. Moreover, the playfield was sandy with stone surface without any grass or proper levelling, thereby having scope of injury to the players. Further, due to faulty drainage system, the water remained stagnant in the field during rains. The deficiencies in infrastructure rendered the stadium unsuitable for holding football tournaments and leading national level football clubs discontinued their participation in the tournament from 2010 owing to lack of</p>

⁸⁸ ₹ 4.60 crore for electrical work and ₹ 1.58 crore (excluding three per cent contingency) for civil work

⁸⁹ Urban Sports Infrastructure Scheme

⁹⁰ ₹ 22.04 lakh on ₹ 1.00 crore for two years. and ₹ 50.40 lakh on ₹ 50.00 lakh @ 10 per cent per annum. The calculation was done on the basis of monthly compounding.

Details	Funds sanctioned	Present condition
		<p>infrastructural support in the Stadium.</p> <p>District authority constructed the roof of the north block of the gallery and protection wall on the North-East side of playfield in 2014. No proposal was, however, initiated by the district/ GTA authority to rectify the deficiencies as aforesaid as of March 2015. As a result, infrastructural deficiencies of the stadium persisted hampering the sports activities of the district.</p>

Source: Records of Department, respective DYOs and observations made during joint physical inspection

3.13.5.2 Sports infrastructure being utilised for non-sporting events

For creating practice facilities for upcoming swimmers, the Department approved construction of a swimming pool in Purulia for ₹ 1.10 crore and released (May 2009) ₹ 55 lakh as first installment to Purulia Zilla Parishad. The district authority took (September 2009) land belonging to the Purulia Club on lease of 99 years for the pool. As per the agreement, the swimming pool was to be managed by a Managing Committee headed by the SDO, Sadar, Purulia and the cost was to be borne by the State Government. The work was completed for ₹ 1.15 crore and inaugurated in October 2010.

Scrutiny in audit, however, revealed that the depth of the Swimming Pool was less than the minimum standardised depth (1.35 m) prescribed for swimming competitions. As such, it was being used only for learning and recreational purpose on payment of specified subscription only. There was no provision for practice of the promising swimmers and no swimming coaching camp was organised for them.

Thus, due to adoption of faulty specifications, the Government investment did not result in creation of practice facility for the swimmers of the district.

3.13.6 Disbursement of grants to the clubs/ organisations

In order to promote development of sports and games, the State Government introduced (January 2012) a scheme for providing financial assistance to different clubs/ organisations. As per the guidelines⁹¹, the funds were to be utilised for organisation of different sports events and creation of durable assets related to sports infrastructure. No eligibility criteria for selection of club/ organisation was, however, spelt out in the order. Clubs were to be selected through the respective Members of Legislative Assembly. Accordingly, necessary funds were being placed at the disposal of WBSCS for distribution among the selected clubs. On receipt of Utilisation Certificate (UC) of the first installment, the subsequent installment of the grants were to be released.

During the period from 2011-15, the Council disbursed club grant worth ₹ 176.90 crore to 6006 clubs. Neither was the basis of selection of the clubs on record, nor was it assessed before disbursement of such grants whether the clubs were at all engaged in any sports related activities. Scrutiny in audit revealed that

⁹¹ Issued (January 2013) by Sports Department in concurrence with the Finance Department

- 291 clubs, which were not registered⁹², were granted first installment of assistance. Though the Council was responsible for keeping accurate records on activities of the sporting clubs and compiling a directory/ register of sports organisation and prominent sports clubs, there was no evidence that these clubs were engaged in promoting any sports or related activities.
- Further, Government released ₹ 23.95 crore (September 2013) to the Council for disbursement of the second installment of grant⁹³ in favour of 2395 clubs/ organisations at the rate of ₹ 1 lakh each. 556 clubs/ organisations failed to submit the stipulated documents either regarding their registration or utilisation of the previous grants. The Council did not disburse the second installment to them and released ₹ 18.39 crore to remaining 1839 clubs/ organisations. In the absence of documentary evidence in support of proper utilisation, there is a substantial possibility of misuse of the first installments of ₹ 11.12 crore released to those 556 clubs.
- It was noticed that 3058 clubs⁹⁴ had so far received second and subsequent installments of club grants. However, the Council did not maintain necessary records regarding submission of UCs along with the audited statement of accounts against the received grants. As a result, the number of clubs which received grants without submitting UCs of the previous installments could not be determined.
- The UCs, as submitted by the clubs were not scrutinised and consolidated by the Council. Audit test-checked 432 UCs relating to grants of ₹ 7.55 crore released during 2011-14 and observed that only 34 *per cent* of the grant was spent on sports and games as shown in **Table 3.7** below:

Table 3.7: Year-wise release of grants *vis-à-vis* activity-wise expenditure (₹ in lakh)

Year of disbursement	No. of UCs checked	Total grant to which the UCs relate	Income of club from other sources	Construction of club buildings	Cultural programme	Social activity	Sports & games	Closing balance
2011-12	90	180.00	67.08	74.46	12.40	11.23	77.11	34.85
2012-13	166	289.00	189.78	134.37	27.00	31.54	50.40	260.42
2013-14	176	286.00	135.88	130.90	23.75	29.05	130.50	30.01
Total	432	755.00	392.74	339.73	63.15	71.82	258.01	325.28

Source: Records of the Council and compilation of available UCs by Audit

Thus, though it was stated by the clubs that the entire grants had been spent for the intended purpose, a considerable proportion of club grant was either lying unutilised or spent on purposes not related to sports. Though the Council was responsible for keeping accurate records on activities of the clubs, it did not do the same and instead, continued to release grants without ensuring utilisation of earlier grants for the designated purpose.

The Council stated (October 2015) that there was lack of manpower with expertise to check such huge number of UCs.

Thus, release of grants to clubs without ensuring their meaningful involvement in sports activities, coupled with absence of any monitoring of utilisation of these

⁹² Registration under West Bengal Act XXVI of 1961

⁹³ Those which had received the 1st installment of grant at the rate of ₹ 2.00 lakh

⁹⁴ 781 clubs got 2nd, 3rd and 4th installments, 1058 clubs got 2nd and 3rd installments and 1219 clubs got 2nd installment

grants has rendered the expenditure unfruitful from the viewpoint of development of sports and games in the State.

3.13.7 Conclusion

The sports development activities in the State lacked both in direction and focus due to delay in formulation of Sports policy coupled with absence of definite action plan with measurable milestones. While the Sports Department merely allotted funds, the Council was supposed to perform advisory as well as interventional activities like organising coaching camps, tournaments, spotting talent, implementation of departmental programmes, etc. Indifference towards development of sports would be further evident from slow progress in construction works of sports infrastructures, encroachment of site of construction, delay in preparation of estimate or even refund of Central funds due to lack of preparedness. Efforts of the Council in organising coaching camps were also deficient as holding of camps for many disciplines of sports was sporadic, while quality of coaching imparted in these camps was not monitored by the Council. Grants given to clubs had little impact in development of sports in the State as these were released without ensuring meaningful involvement of the recipient clubs in sports activities and without any monitoring of their utilisation.

URBAN DEVELOPMENT DEPARTMENT (SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY)

3.14 *Fraudulent payment on sewage pumping stations*

Fictitious certification of execution of works led to fraudulent payment of ₹ 2.17 crore on two sewage pumping stations in Siliguri.

Siliguri Jalpaiguri Development Authority (SJDA) invited a tender (May 2012) for establishment of two sewerage water main pumping stations at Noukaghat and Fulbari at an estimated cost of ₹ 3.16 crore for treating contaminated sewage water before its discharge into Mahananda river. The scope of work *inter alia* included supply and installation of machinery and equipment⁹⁵, trial run and commissioning of the pumping stations.

Scrutiny (November 2014) of records of the Chief Executive Officer, SJDA, showed various lacunae in the documentation of the contract as discussed below:

- As per Notice Inviting Quotations (e-tender), the work was to be awarded after considering technical bid and financial bid. However, necessary documentation required under the tender procedures, viz. list of bidders, comparative statements of technical and financial bids, recommendations of tender selection committee, etc. was not found on record. It was seen that the work order of ₹ 3.08 crore was issued (June 2012) to a private agency on the very date of opening of the tender.

⁹⁵ *Major items to be supplied and installed for each MPS: Five Submersible non-clog sewage pump motor sets (35 LPS for MPS II and 58 LPS for MPS III) with suitable rated submersible motors; five sluice valve of 100 mm diameter and one sluice valve of 350 mm diameter, one lot CI double flanged fittings, pipes, bend, tees, etc.; one set single girder crane with rail and pulley, Bar screen at screen chamber and fabricated grill covers, one 415 volt motor control centre-cum-PDB (LT Panel), etc.*

- As per entries in the measurement book certified by the Assistant Engineer and completion certificate issued (March 2013) by Executive Municipal Engineer, SJDA, the work was shown as having been completed in August 2012 and full payment of ₹ 3.08 crore was released to the agency between June 2012 and March 2013. However, none of the two main pumping stations was commissioned as of September 2015.

Audit observed that records like suppliers' invoice, delivery challans and installation certificates of the various supplied items, required to corroborate actual supply and installation of equipment by the agency, were not available with SJDA.

During joint inspection (November 2014) of the sites conducted by Audit along with Assistant Engineer and Sub-Assistant Engineer of SJDA, it was observed that both the pump houses were locked and not in operation. It was found that:

- At Nougahat, some items like sluice valves, two sealed boxes, boxes of exhaust fans, etc. were found lying in uninstalled condition.
- At Fulbari, five pump motors and one main panel board were found in uninstalled condition inside the pump house, while there was no power connection at all.



Uninstalled machinery and equipment stacked at the pump sites on the day of joint physical verification (November 2014)

Thus, certification of execution of works by engineering staff of SJDA for full payment to the agency was fictitious.

On this being pointed out by Audit, SJDA got the value of executed works and cost⁹⁶ of inventory of various items lying at two sites assessed (December 2014) by the Executive Engineer (Electrical), PWD, Darjeeling Electrical Division. According to the assessment, total value of work executed and items supplied stood at ₹ 0.91 crore only as against total payment of ₹ 3.08 crore. Thus, there was a fraudulent overpayment of ₹ 2.17 crore on unexecuted work/ supply due to fictitious certification of execution of works. After Audit pointed out this irregularity, the Superintending Engineer, SJDA reported (January 2015) the matter to police authorities for investigation.

Thus, there was an unproductive expenditure of ₹ 3.08 crore on two incomplete main pumping stations, which included fraudulent overpayment of ₹ 2.17 crore on unexecuted work. Besides, the basic objective of treating sewage water before discharge into river Mahananda remained unachieved.

⁹⁶ Showing comparative statement of rates approved and paid as per work order vis-à-vis assessed rates against each item of work including supply, delivery, installation, testing, trial run and commissioning

The matter was referred to Government in June 2015; reply had not been received (December 2015).

**URBAN DEVELOPMENT DEPARTMENT
(SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY)**

3.15 Unfruitful expenditure on centre for perishable cargo

A centre for perishable cargo at Siliguri has been a non-starter for more than four years due to lack of initiative of Siliguri Jalpaiguri Development Authority rendering an expenditure of ₹ 7.55 crore on its development unfruitful.

Siliguri Jalpaiguri Development Authority (SJDA) took up (September 2005) the work of setting up of a centre for perishable cargo (CPC) with the financial assistance of Agricultural & Processed Food Products Export Development Authority (APEDA)⁹⁷ for handling⁹⁸ consignments of agro products at Bagdogra airport. For this purpose SJDA acquired 3.91 acre of land at a cost of ₹ 0.75 crore. Development of CPC was completed (March 2010) by SJDA at a cost of ₹ 6.68 crore. SJDA also incurred (July 2012 to April 2014) an expenditure of ₹ 11.73 lakh on power supply.

SJDA executed (October 2010) an agreement with Container Corporation of India Limited (CONCOR), a GoI undertaking, for operation and management of the CPC and handed (February 2011) over it to CONCOR. According to the agreement, it was the responsibility of SJDA to liaise with all Government and statutory authorities⁹⁹ for necessary licences/ permissions which were essential for setting up the facility.

SJDA engaged (January 2012) an agency for preparation of documents, drawings and liaising with statutory authorities and deposited (September 2012) the necessary fees with the West Bengal Pollution Control Board. SJDA, however, could not produce any record to show that it had ever applied for clearances from authorities like West Bengal Fire & Emergency Services, Agriculture Marketing Directorate, etc. Repeated pursuance by CONCOR with SJDA on this issue between April 2010 and April 2013 also proved futile. Being unable to operationalise the facility in the absence of necessary clearances¹⁰⁰, CONCOR served a notice (July 2013) to SJDA for termination of agreement and left the site intimating final termination (May 2014). The electricity connection to the facility was disconnected in March 2014.

During joint physical inspection (November 2014) of the CPC by Audit along with representative of SJDA, it was observed that the entire physical infrastructure

⁹⁷ A nodal organisation for export promotion of agricultural products under Government of India. APEDA was to provide one time lump sum grant of ₹ 2.99 crore and SJDA was to arrange for land and set up and run the facility.

⁹⁸ Receiving, weighing, Customs clearance, examination, security check, unitisation, material handling, cold-storage/ warehouse facility, etc.

⁹⁹ Airport Authority of India, Defence, Customs, State Government Departments (West Bengal Fire & Emergency Services and Agricultural marketing Directorate), Statutory Authorities (like, West Bengal Pollution Control Board), etc.

¹⁰⁰ Licenses from the Directorate of Agricultural Marketing, WBPCB, West Bengal Fire & Emergency services, permission from Airport Authority of India, etc.

remained idle. The machines, computers and refrigerator vans (procured at a price of ₹ 1.93 crore) were deteriorating due to non-maintenance. Further, the warranty period of the machines had also expired.



Unused infrastructure in perishable cargo centre, Siliguri

Thus, lack of initiative on the part of SJDA to obtain the requisite permissions and licenses for running the CPC led to the facility created at an expenditure of ₹ 7.55 crore¹⁰¹ remaining a non-starter as of August 2015, even after more than five years. As a result, the intended outcome of better handling of perishable cargo also remained unachieved. In September 2015, it was decided that the Airport Authority of India (AAI) would be requested to take over the facility for operation and management.

The SJDA authority attributed (August 2015 and October 2015) the failure of the project to lack of interest and pursuance on the part of CONCOR. The reply is not acceptable as it was the responsibility of the SJDA to obtain necessary statutory clearances. Moreover, in the same reply, SJDA itself has admitted that requisite documents were not submitted to the Agriculture Marketing Department. Further, no documentary evidence, though sought for by Audit, was furnished in support of clearance obtained from West Bengal Fire & Emergency Services. Reply of the Department was, however, awaited (December 2015).

URBAN DEVELOPMENT DEPARTMENT (KOLKATA METROPOLITAN DEVELOPMENT AUTHORITY)

3.16 Failure of Kumartuli Urban Renewal Project

Objective of providing better livelihood environments to the inhabitants of Kumartuli remained unfulfilled as KMDA failed to ascertain the correct legal status of the land and to assess the acceptability of the project among its stakeholders.

Government of India approved (February 2007) Kumartuli Urban Renewal Project (KURP) under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) with a view to improving the livelihood of clay modellers and image makers of Kumartuli¹⁰². Scheduled for completion within two years with Kolkata Metropolitan Development Authority (KMDA) as the executing agency, the KURP envisaged construction of a multi-storeyed building for housing, community work space, construction of exhibition-cum-sale building, etc. The

¹⁰¹ ₹ 6.68 crore + ₹ 0.75 crore + ₹ 0.12 crore

¹⁰² About 528 artisan families viz., Mrith Silpi, Shola Silpi, Saj Silpi, etc. with 300 establishments

Detailed Project Report was prepared by a private organisation (ICICI Winfra) appointed by KMDA.

KMDA took over (between April 2009 and December 2009) two dilapidated Government godowns¹⁰³ near Kumartuli as transit camp for temporary relocation of artisans during implementation of the project. KMDA renovated the dilapidated buildings into transit camp comprising of 200 dwelling units with 104 work spaces at a cost of ₹ 5.79 crore¹⁰⁴ and allotted (March 2010) 170 dwelling units and 79 work spaces to the residents of Kumartuli.

Scrutiny of the records of KMDA revealed (October 2014) that at the time of temporary relocation, some artisans were unwilling to shift from their existing work places, as a result of which KMDA was not able to start work of KURP by demolishing all the existing hutments of Kumartuli. The artisans, who had shifted to the temporary transit camp, were, however, not in a position to return to their old hutments at Kumartuli as their portions had been demolished.

Scrutiny of records of KMDA disclosed that KMDA had not properly assessed the right, title and status of land before submission of DPR. While earmarking spaces in the new multi-storeyed building to be constructed, the DPR had categorised the dwellers of Kumartuli on the basis of their specialised vocations (*viz. Mrith Silpi, Saj Silpi, Shola Silpi*, etc.). However, the legal ownership status¹⁰⁵ of the dwellers were not taken into account. It was only after approval of the scheme by GoI that KMDA came to learn that the land on which the KURP project was to be executed was covered under Thika Tenancy Act¹⁰⁶.

At the time of temporary relocation of residents, some sections of dwellers refused to vacate their existing work places. Some such Thika Tenants also submitted petitions to KMDA objecting to KMDA's negotiations with the *Bharatias*.

As the project remained a non-starter, GoI cancelled the project in May 2014. In its Project Completion Certificate, KMDA authorities stated (February 2015) that no further expenditure would be incurred on this work. Thus, objective of providing better livelihood environments to the inhabitants of Kumartuli remained unfulfilled.

The KMDA authorities, in their reply, stated (September 2015) that the owners of the structures had not opposed the development plan before start of the project; however, they changed their stand later. The reply is not acceptable as before the start of the project, the actual legal title of the land on which the project was to be implemented should have been ascertained by KMDA. Moreover, acceptance of the stakeholders of the projects should have been ensured before start of the project.

¹⁰³ Belonging to Public Health Engineering (PHE) Department and Health & Family Welfare (H&FW) Department

¹⁰⁴ Of which ₹ 3.04 crore was contributed by GoI

¹⁰⁵ There were three main categories of dwellers: **land owner, Thika tenants/ Hut owners** (Any person who occupies, whether under a written lease or otherwise, land under another person, and is liable to pay rent to that another person, and has erected or acquired any structure on such land for residential, manufacturing or business purpose) and **Bharatias** (Any person by whom rent is payable for any structure owned by Thika Tenant, tenant of other lands in his holdings in a bustee or his khas land).

¹⁰⁶ Under the Act, the Controller, Thika Tenancy under Land & Land Reforms Department was to register the Thika Tenants and Bharatias through due process of law as laid down in the Act.

**URBAN DEVELOPMENT DEPARTMENT
(SHRINIKETAN SANTINIKETAN DEVELOPMENT AUTHORITY)**

3.17 Excess expenditure on purchase of land

Shriniketan Santiniketan Development Authority purchased 7.245 acres of land at a price that was 3.6 times higher than the prevailing market rate for similar land of the same *mouza* resulting in excess expenditure of ₹ 1.79 crore.

Additional District Sub Registrar (ADSR), a sub-divisional level officer of the Land & Land Reforms Department, determines the market value of land along with applicable stamp duty and registration charge on transfer of immovable properties. For purchasing any land, intending purchaser has to apply to the ADSR for determining the current market value of the land. The purchaser also needs to quote a price at which he intends to buy the land (known as set forth value). The ADSR compares the quoted set forth value with prevailing sale prices of similar land in the same locality as per its existing records. The higher of the two is declared as the current market value.

Shriniketan Santiniketan Development Authority (SSDA), a statutory authority under administrative control of the Urban Development Department, constituted (March 2012) a three-member sub-committee for identification of suitable land for its future projects. Two private agencies offered 7.245 acres¹⁰⁷ of land at Mehidipur *mouza* for sale, which was examined by the sub-committee and accepted (December 2012) by SSDA.

Scrutiny of records of the Executive Officer, SSDA revealed (March 2014) that the authority applied (October 2012 and November 2012) to ADSR, Bolpur for determination of the current market value of the said 7.245 acres of land. While applying for the same in October 2012, SSDA quoted ₹ 14.49 lakh as the set forth value. Comparing with the prevailing market price as per its own records, the ADSR had determined the current market value at ₹ 17.06 lakh. However, in November 2012, without any recorded reason, SSDA once again applied for the current market value of the same land quoting the set forth value at ₹ 2.28 crore. As the quoted value was higher than the then prevailing market price, ADSR assessed the current market value as ₹ 2.28 crore. Formal sale deed was executed (November 2012) between SSDA and the private agencies for ₹ 2.28 crore¹⁰⁸. This was equivalent to a rate of ₹ 31515 per decimal¹⁰⁹.

Further scrutiny of the records of ADSR, Bolpur revealed that the price of similar land¹¹⁰ ranged between ₹ 1800 and ₹ 6817 per decimal during the same period. Hence, purchase of land by SSDA at the rate of ₹ 31515 per decimal lacked justification and resulted in excess expenditure of ₹ 1.79 crore¹¹¹ compared to the then prevailing rate for similar land in the same area.

¹⁰⁷ 1 acre equals to 100 decimal

¹⁰⁸ This stood at ₹ 2.51 crore including applicable stamp duty (₹ 1598290) and registration and other charges (₹ 684981).

¹⁰⁹ One decimal is one hundredth of an acre.

¹¹⁰ Land situated in the same *mouza* and having the same nature and classification during January 2012 to November 2012.

¹¹¹ ₹ 31515 - ₹ 6817 = ₹ 24698 per decimal X 724 decimal equals to ₹ 17881352

The matter was referred to Government in July 2015; reply had not been received (December 2015).

GENERAL

3.18 Cash management in Government Departments

Deficient cash management by DDOs led to cash amounting to ₹ 59.72 lakh not being physically available, though included in the cash balance. Non-adherence to the prescribed provisions is fraught with the risk of misappropriation of public money.

West Bengal Treasury Rules (WBTR) provides that:

- No money is to be drawn from the treasury unless it is required for immediate disbursement;
- All financial transactions are to be recorded in the cash book as soon as they occur under proper attestation by the Drawing & Disbursing Officer (DDO);
- Cash book is required to be closed every day and the head of the office is required to physically verify the cash balance at the end of each month and record a certificate to that effect and
- Bills and date-wise analysis in respect of closing balances are also to be recorded.

Scrutiny of Cash Book, Bill Register, etc. of 13 DDOs in six¹¹² districts revealed instances of non-compliance with the above provisions resulting in financial irregularities like misutilisation of undisbursed cash as discussed below:

Physical verification of cash conducted at the instance of Audit by 13 DDOs during March 2014 to May 2015, revealed that ₹ 603.65 lakh were physically available against aggregate closing balance of ₹ 663.37 lakh as per the cash books indicating a shortage of ₹ 59.72 lakh (as detailed in *Appendix 3.11*). Of this shortage, unadjusted vouchers (petty expenses met out of cash and vouchers kept thereagainst, which await recoupment by drawing bills) accounted for ₹ 10.36 lakh, undisbursed cheques not produced before Audit contributed for ₹ 9.45 lakh, while ₹ 0.48 lakh represented advances¹¹³ given unauthorisedly from undisbursed cash for various purposes. As the amounts remained outside the cash book, this practice was fraught with the risk of losses to the Government. Besides, there was shortage amounting to ₹ 39.43 lakh which was attributable to theft/ unexplained cash shortage. This included shortage of ₹ 4 lakh noticed in BDO, Balurghat, Dakshin Dinajpur which was intimated by the BDO as “stolen from SBI”.

Cases of non-adherence to the provisions of Financial Rules by DDOs have been pointed out continuously by Audit in earlier years. Out of the total shortage of ₹ 59.72 lakh, shortage of ₹ 11.73 lakh relating to two DDOs¹¹⁴ had been detected

¹¹² North 24 Parganas (two offices), Kolkata (six offices), South 24 Parganas (one office), Nadia (two offices), Howrah (one office) and Dakshin Dinajpur (one office)

¹¹³ The amount of ₹ 0.48 lakh was given advance by the Commissioner of Backward Classes Welfare to staff for attending tribal guests during 2014, payment of telephone bill and furnishing IT Returns during 4th quarter of 2013-14 and 1st quarter of 2014-15.

¹¹⁴ Registrar, Calcutta High Court (appellate side), Kolkata : ₹ 10.93 lakh and Superintendent, Sub Divisional Hospital, Uluberia, Howrah : ₹ 0.80 lakh

and reported in the earlier para nos. 3.13 and 3.11 of the General & Social Sector Reports of the C & AG for the years ended 31 March 2013 and 31 March 2014 respectively. However, neither the DDOs nor the respective controlling officers could ensure recovery/ replenishment of the shortages or adjust/ settle the issues till date. Such irregularities, continued to take place indicating the lack of control and monitoring.

Further, it was observed that four other DDOs¹¹⁵ produced lapsed cheques of ₹ 1.16 lakh before Audit as physical cash balance. Since these cheques had lost their currency, steps need to be taken either to revalidate these lapsed cheques and to remit/ refund the amounts to the proper Heads of Account.

Retention of old vouchers as a part of cash balance should be viewed seriously and immediate actions need to be taken either to adjust or to recover amounts advanced to different staff members unauthorisedly out of cash balances.

Non-adherence to the provisions of Treasury and Financial Rules and inadequate internal control over drawal and disbursement of cash by the DDOs continue to be matters of serious concern exposing the Departments to the risk of misappropriation of public money.

The matter was referred to Government in August 2015; reply had not been received (December 2015).

3.19 Lack of response of Government to Audit

Principal Accountant General (PAG) arranges to conduct periodical inspection of Government Departments to test-check compliance to Rules and Regulations in transactions and to verify the regularity in maintenance of important accounting and other records as per prescribed Rules and procedures. These inspections are followed up with Inspection Reports (IRs) issued to the heads of offices inspected, with copies to the next higher authorities. Important irregularities and other points detected during inspection, which are not settled on the spot, find place in IRs. Serious irregularities are brought to the notice of the Government by the office of the PAG.

Under the Regulations on Audit & Accounts, 2007, the officer in charge of the auditable entity shall send the reply¹¹⁶ to an Inspection Report (IR) within four weeks of its receipt. On intimation of any serious irregularity by Audit, the Government shall undertake *prima facie* verification of facts and send a preliminary report to Audit confirming or denying the facts within six weeks of receipt of intimation. Where the fact of major irregularity is not denied by the Government in the preliminary report, the Government shall further send a detailed report to the Audit within three months of preliminary report *inter alia* indicating the remedial action taken to prevent recurrence and action taken against those responsible for the lapse.

¹¹⁵ Registrar, Calcutta High Court (appellate side), Kolkata : four cheques amounting to ₹ 25344; Superintendent, Sub Divisional Hospital, Uluberia, Howrah : two cheques amounting to ₹ 6000; BDO, Jaynagar – II, South 24 Parganas : six cheques amounting to ₹ 76151; BDO, Balurghat, Dakshin Dinajpur: four cheques amounting to ₹ 8478

¹¹⁶ Even if it is not feasible to furnish the final replies to some of the observations in the Audit note or inspection report within the aforesaid time limit, the first reply shall not be delayed on that account and an interim reply may be given indicating the likely date by which the final reply shall be furnished

Besides above, the Finance Department of the Government of West Bengal, had issued instructions (June 1982)¹¹⁷ for prompt response by the executive to IRs issued by the PAG to ensure rectificatory action in compliance with the prescribed Rules and procedures and secure accountability for the deficiencies, lapses, etc. noticed during inspections.

A six monthly report showing the pendency of IRs is sent to the Principal Secretary/ Secretary of the respective Department to facilitate monitoring and settlement of outstanding audit observations in the pending IRs.

Inspection Reports issued since 1987-88 up to March 2015, relating to 585 offices under five Departments (Land & Land Reforms Department: 62 offices; Social Welfare Department: 264 offices; Public Health Engineering Department: 48 offices; School Education Department: 179 offices and Backward Classes Welfare Department: 32 offices) disclosed that 1673 paragraphs relating to 513 IRs remained outstanding at the end of March 2015. Of these outstanding paragraphs, 77 paragraphs pertaining to 62 IRs had been outstanding for more than 10 years. It was observed that reply within prescribed period of four weeks was received only in case of 22¹¹⁸ IRs out of 71 IRs issued during the period from April 2014 to March 2015 to these five Departments.

Department-wise and year-wise break-up of the outstanding IRs and paragraphs are detailed in **Appendix 3.12**.

The unsettled IRs contain 166 paragraphs involving serious irregularities like theft/ defalcation/ misappropriation of Government money, loss of revenue and shortages/ losses not recovered/ written off amounting to ₹ 515.18 crore. Department-wise and nature-wise analysis of the outstanding paragraphs of serious nature showed the following position:

Table 3.8: Analysis of outstanding paragraphs on serious irregularities (₹ in lakh)

Name of the Department	Cases of theft/ defalcation/ misappropriation		Loss of revenue		Shortage/ losses neither recovered nor written off		Total	
	Para	Amount	Para	Amount	Para	Amount	Para	Amount
Land & Land Reforms	7	13.99	38	5717.63	Nil	Nil	45	5731.62
Social Welfare	Nil	Nil	3	0.23	Nil	Nil	3	0.23
Public Health Engineering	52	444.38	18	934.63	5	174.96	75	1553.97
School Education	8	75.26	20	43961.01	8	82.07	36	44118.34
Backward Classes Welfare	1	4.26	5	109.51	1	0.48	7	114.25
Total	68	537.89	84	50723.01	14	257.51	166	51518.41

Audit Committees, comprising the Principal Secretary/ Secretary of the Administrative Department and representatives of the Finance Department and Audit, were formed in 44 out of 50 Departments under General and Social Sector for expeditious settlement of outstanding Inspection Reports/ paragraphs. Of the 44 Departments, where Audit Committees were formed, only two meetings, one each by two Departments (Sports and Statistics & Programme Implementation Departments), were held during April 2014 to March 2015, wherein 10 Inspection Reports (three and seven IRs respectively) and 19 paragraphs (seven and 12

¹¹⁷ Vide Memo No. 5703 (72)/FB dated 29.08.1982

¹¹⁸ Land & Land Reforms: five IRs; Social Welfare: two IRs; Public Health Engineering: eight IRs; School Education: three IRs and Backward Classes Welfare: four IRs.

paragraphs respectively) were settled. Though other 42 Departments had Audit Committees, they did not hold any meeting during this period.

It is recommended that Government should ensure that a procedure is put in place for (i) action against officials failing to send replies to IRs/ paras as per the prescribed time schedule, (ii) recovery of losses/ outstanding advances/ overpayments in a time-bound manner and (iii) holding of at least one meeting of each Audit Committee every quarter.



(MADHUMITA BASU)
Principal Accountant General
(General and Social Sector Audit)
West Bengal

Kolkata
The 26 MAR 2016

Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

New Delhi
The 30 MAR 2016

Appendices

Appendix 1.1

(Refer paragraph 1.2, page 2)

Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal

	Departments	Autonomous Bodies ¹
1	Backward Classes Welfare	Under Section 19 (2)
2	Civil Defence	Human Rights Commission
3	Child Development	State Legal Service Authority, West Bengal
4	Correctional Administration (erstwhile Jails)	19 District Legal Service Authorities
5	Disaster Management	West Bengal Building and Other Construction
6	Finance	Workers' Welfare Board
7	Fire & Emergency Services	Under section 19 (3)
8	Food & Supplies	West Bengal Comprehensive Area Development Corporation
9	Health & Family Welfare	West Bengal Commission for Women
10	Higher Education	West Bengal Heritage Commission
11	Home	West Bengal Commission for Backward Classes
12	Housing	West Bengal Housing Board
13	Information & Cultural Affairs	Kolkata Metropolitan Development Authority
14	Judicial	Under section 20 (1)
15	Labour & Employment	Siliguri Jalpaiguri Development Authority
16	Law	Shriniketan Santiniketan Development Authority
17	Mass Education & Library Services	Asansol Durgapur Development Authority
18	Minority Affairs & Madrasah Education	Digha Shankarpur Development Authority
19	Municipal Affairs	Haldia Development Authority
20	Panchayat & Rural Development ²	Jaigaon Development Authority
21	Parliamentary Affairs	Burdwan Development Authority
22	Personnel & Administrative Reforms	Bhangore Rajarhat Development Authority ³
23	Planning (erstwhile Development & Planning)	New Town Kolkata Development Authority
24	Public Health Engineering	Midnapur Kharagpur Development Authority
25	Refugee Relief & Rehabilitation	West Bengal State Council of Technical Education
26	School Education	West Bengal Regional School Service Commission (South Eastern)
		West Bengal NGRBA Program Management Group
27	Self Help Group & Self Employment	West Bengal Regional School Service Commission (Western)
28	Sports	West Bengal Central School Service Commission
29	Statistics & Programme Implementation	West Bengal Regional School Service Commission (Northern)
30	Technical Education & Training	West Bengal Regional School Service Commission (Eastern)
31	Tribal Development	West Bengal Regional School Service Commission (Southern)
32	Urban Development	
33	Women Development & Social Welfare	
34	Youth Services	

Besides above, Pr. AG (G&SS Audit) is also responsible for audit of Chief Ministers Office, Legislative Assembly Secretariat and Governor's Secretariat.

Moreover, Land & Land Reforms Department is the Controlling Department of District Magistrates and Sub-Divisional Officers, which are under the audit jurisdiction of the office of the Pr. AG (G&SSA), West Bengal. All other functionaries under this Department are audited by the Office of the AG (E&RSA), West Bengal.

¹ Excluding 61 bodies/ authorities substantially financed by the State Government and audited under Section 14 and 18 commercial/ quasi-commercial organisations

² P&RD though under Economic Sector, retained with Pr. AG for functional contiguity with PRI Audit.

³ Wound up and merged with West Bengal Housing Infrastructure Development Corporation Limited since 2011-12, however, closing accounts is yet to be received and audited

Appendix 1.1 (Contd.)

**Government Companies/ Corporations under the audit jurisdiction of
Pr. AG (G&SS Audit), West Bengal**

1	West Bengal Police Housing & Infrastructure Development Corporation Limited (under section 19(1))
2	Kolkata Police Housing & Infrastructure Development Corporation Limited (under section 19(1))
3	West Bengal Essential Commodities Supply Corporation Limited (under section 19(1))
4	West Bengal Film Development Corporation Limited (under section 19(1))
5	West Bengal Women Development Undertaking (under section 19(1))
6	West Bengal Housing Infrastructure Development Corporation Limited (under section 19(1))
7	West Bengal Medical Services Corporation Limited (under section 19(1))
8	Basumati Corporation Limited (under section 19(1))
9	West Bengal Swarojgar Corporation Limited (under section 19(1))
10	The Electro Medical & Allied Industries Limited (under section 19(1))
11	West Bengal Minorities Development & Finance Corporation (under section 19(3))
12	West Bengal Scheduled Castes & Scheduled Tribes Development and Finance Corporation (under section 19(3))
13	West Bengal Backward Classes Development & Finance Corporation (under section 19(3))
14	West Bengal State Warehousing Corporation (under Section 19(3))
15	Scheme of the Public Distribution System of Food grains including Food & Supplies Department (under section 13)
16	Director of Brick Production (Manual) (under section 13)
17	Director of Brick Production (Mechanised) (under section 13)
18	Kanchrapara Area Development Authority (under section 13)

Appendix 1.2

(Refer paragraph 1.6, page 4)

Names of the Departments who did not submit *suo-motu* replies with number of paras/ reviews involved

Sl. No.	Name of the Department	Number of Paras/ reviews involved in reports for the years					
		Upto 1997-98	Upto 2009-10	2010-11	2011-12	2012-13	Total
1	Agriculture	06	08	-	01	-	09
2	Agriculture Marketing	-	-	01	-	-	01
3	Animal Resources Development	-	03	-	-	-	03
4	Backward Classes & Welfare	01	02	01	01	-	04
5	Commerce & Industries	-	01	-	-	-	01
6	Co-operation	-	04	-	-	-	04
7	Planning (erstwhile Development & Planning)	-	01	-	-	-	01
8	Disaster Management	-	-	-	01	01*	02
9	Finance	04	06	-	-	-	06
10	Finance (Taxation)	-	01	-	-	-	01
11	Fire & Emergency Services	-	-	-	-	01	01
12	Fisheries	-	02	-	-	-	02
13	Food and Supplies	-	02	-	-	-	02
14	Forests	-	03	-	-	-	03
15	Health & Family Welfare	26	44	03*	04 [#]	01	52
16	Home (Const. and Elec.)	-	02	-	-	-	02
17	Home (Police)	-	12	02	01	01	16
18	Home (Political)	-	01	-	-	-	01
19	Housing	-	03	02	01	-	06
20	Industrial Reconstruction	-	-	01	-	-	01
21	Information & Cultural Affairs	-	02	01	01	01	05
22	Irrigation & Waterways	26	33	-	-	-	33
23	Labour	-	04	-	-	01	05
24	Land & Land Reforms	-	01	-	-	-	01
25	Mass Education Extension	-	01	-	-	01*	02
26	Micro & Small Scale Industries and Textiles	-	01	-	-	-	01
27	Municipal Affairs	14	21	-	02 [#]	-	23
28	Panchayats & Rural Development	04	09	-	04 [#]	01*	14
29	Paschimanchal Unnayan Affairs	-	-	01	-	-	01
30	Power & Non Conventional Energy Sources	-	01	01	-	-	02
31	Public Enterprises	-	01	-	-	-	01
32	Public Health Engineering	-	02	01	02	-	05
33	Public Works	-	05	-	-	-	05
34	Public Works (Roads)	-	01	01	01	-	03
35	School Education	-	02	-	04 [#]	01	07
36	Sports & Youth Services	-	03	-	-	-	03
37	Technical Education & Training	-	01	-	-	01	02
38	Tourism	-	01	-	-	-	01
39	Transport	-	01	-	-	-	01
40	Urban Development	-	06	03	-	05 ^β	14
41	Urban Development (KMC)	-	01	-	-	-	01
42	Water Investigation & Development	01	01	01	-	-	02
43	Women & Child Development and Social Welfare	02	05	-	01	-	06
44	Youth Services & Minorities Development & Welfare	-	01	-	-	-	01
Total		84	199	19	24	15	257

* Includes para no. 2.1 of Civil Audit Report No. 2 of 2010-11 on District Centric Audit of Dakshin Dinajpur involving Health & Family Welfare, School Education, Development & Planning, Women & Child Development and Social Welfare, Panchayat & Rural Development, Public Health Engineering, Irrigation & Waterways, Power and Urban Development Departments.

Includes para no. 4.1, 4.2, 5.3, 5.5, 5.6 & 6.2 of the Audit Report on Malda district for the year 2011-12

♣ Includes observations relating to Home (Police), Civil Defence, H& FW, Irrigation & Waterways and PHE Deptt. also.

♠ Includes observations on Library Services and Municipal Affairs Deptt. also.

♦ Includes observations on Municipal Affairs and Finance Deptt. also.

β Includes observations on Land & Land Reforms, Transport and Irrigation & Waterways Deptt. also.

Appendix 1.3

(Refer paragraph 1.6, page 4)

Statement showing significant recommendations of PAC against which Action Taken Notes were outstanding from Departments

Year of Audit Report with para number	PAC Report number and year	Name of the Department(s)	Gist of the Audit Para	Recommendations of PAC
4.3.3 of AR 2003-2004	48 th PAC Report 2005-2006	PWD and PWD (Roads)	Payment of price escalation by the Executive Engineers (EE) ignoring contract provision led to inadmissible payment of ₹ 5.47 crore to contractors.	The Department should make due efforts to recover the excess payments on account of price escalation from the contractors as quickly as possible and report to the Committee within six months positively.
2.16 of AR 2000-2001 Vol-II	4 th PAC Report 2006-2007	Municipal Affairs	Lack of accountability in Kolkata Municipal Corporation (KMC).	The Committee recommended that Municipal Affairs Department and KMC should undertake a joint enquiry about the financial mismanagement of KMC to identify the persons responsible for the situation and to take punitive actions against them as per the extant rules. The Committee further desired that the Department should inform the Committee about the actions taken against the identified persons both in service and/ or retired from service.
3.13 of AR 2000-2001 Vol-I	9 th PAC Report 2006-2007	Finance (Taxation)	Unjustified printing of ungummed and unperforated Entertainment Tax Stamps without considering the willingness of the exhibitors to use such stamps resulted in a loss of ₹ 73.14 lakh towards cost of production and their disposal.	It was recommended that the Department should investigate as to why the order for printing of ungummed and unperforated Entertainment Tax Stamps was placed in such a large quantity at a time without recording the reasons behind it and should take actions against the person/ persons who would be found responsible in this regard. The Committee also instructed the department to be more careful and rational in dealing with such situations in future.
4.9 of AR 2000-2001 Vol-I	10 th PAC Report 2007-2008	Public Works (Roads)	Though initial technical bid of March 1995 was cancelled and fresh technical bid was opened in August 1996, the EE, 24 Parganas Highway Division paid price escalation with reference to March 1995 (Base month) resulting in excess payment of ₹ 62.29 lakh to the contractor.	The Committee recommended that the Department should investigate the matter thoroughly in order to find out the person/ persons responsible for excess payment of ₹ 62.29 lakh and recover the same from the contractor.
4.3.3 of AR 2002-2003	15 th PAC Report 2007-2008	Public Works (Roads)	Arbitrary recommendation made by the Chief Engineer, Public Works (Roads) Directorate for acceptance of	Considering the gravity of the matter, the Committee recommended that the matter be referred without delay to the Vigilance Commissioner for thorough investigation. The Committee also desired that the Commission should be requested to leave no stone unturned

Year of Audit Report with para number	PAC Report number and year	Name of the Department(s)	Gist of the Audit Para	Recommendations of PAC
			abnormally higher rates than that quoted by the agency in the work of widening and strengthening of Calcutta-Basanti road at 53 KMP to 86 KMP (length 33 Kms) of South 24 Parganas district resulted in undue benefit of ₹ 1.53 crore to the agency.	to divulge the facts and thereby submit the report within three months.
4.2.3 of AR 2005-2006	36 th PAC Report 2010-2011	Housing	Due to non-compliance of the provisions of EPF Act 1952, West Bengal Housing Board had to sustain loss of ₹ 1.17 crore and a further liability of ₹ 0.94 crore.	The Committee <i>inter alia</i> recommended the following : The Housing Department as well as the Board should take prompt and appropriate steps to fix up the responsibilities of the defaulting officials in the instant case for the loss sustained by the Board to the tune of ₹ 1.17 crore and suitable disciplinary as also penal measures be taken against the delinquents.
4.3.2 of AR 2004-2005	38 th PAC Report 2010-2011	Housing	Unauthorised payment of ₹ 1.11 crore to the contractor for execution of additional quantity of tendered items at higher rates.	The Committee <i>inter alia</i> recommended the following : The Housing Department should take immediate steps to fix up the responsibilities of the defaulting officers in the instant case so that appropriate administrative/ disciplinary and penal measures may be resorted to, against the delinquent officers without any further loss of time.

Source: PAC Reports

Appendix 2.1.1

(Refer paragraph 2.1.1, page 6)

Financial outlay under Correctional Administration Department

(₹ in crore)

Year	Budget Estimates			Expenditure		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
2010-11	20.00	143.95	163.95	9.30	147.91	157.21
2011-12	22.00	150.02	172.02	8.05	147.01	155.06
2012-13	24.00	189.59	213.59	9.77	156.15	165.92
2013-14	26.00	204.24	230.24	15.24	171.18	186.42
2014-15	28.60	208.87	237.47	31.66	174.72	206.38
Total	120.60	896.67	1017.27	74.02	796.97	870.99

Source: Budget Publications of the Government of West Bengal and information furnished by the Department of Correctional Administration.

Appendix 2.1.2

(Refer paragraph 2.1.5, page 7)

List of test-checked correctional homes

Type of unit		Sl. No.	Name of correctional home
Central Home	Correctional	1	Berhampore Central Correctional Home
		2	Dum Dum Central Correctional Home
		3	Jalpaiguri Central Correctional Home
District Home	Correctional	4	Cooch Behar District Correctional Home
		5	Raiganj District Correctional Home
		6	Malda District Correctional Home
		7	Krishnagar District Correctional Home
Subsidiary Home	Correctional	8	Tufanganj Sub-Correctional Home
		9	Lalbagh Sub-Correctional Home
		10	Basirhat Sub-Correctional Home
Open Air Home	Correctional	11	Lalgola Open Air Correctional Home
		12	Durgapur Open Air Correctional Home
Training Institutes		13	Regional Institute of Correctional Administration, Dum Dum
		14	Warders Training Institute, Paschim Medinipur

Appendix 2.1.3

(Refer paragraph 2.1.6, page 8)

Inmate population and overcrowding in nine selected CHs

Sl. No.	Name of CH	As on 31 December each year	Inmates Capacity			Inmates accommodated			Under trial Total (per cent)	Overcrowding (per cent)	
			Male	Female	Total	Male	Female	Total		Male	Female
1	Berhampore CCH	2010	1900	122	2022	1829	164	1993	731 (37)	-	42 (34)
		2011	1900	122	2022	1766	145	1911	638 (33)	-	23 (19)
		2012	1900	122	2022	2055	117	2172	839 (39)	155 (8)	-
		2013	1900	122	2022	2014	105	2119	981 (46)	114 (6)	-
		2014	1900	122	2022	1685	118	1803	688 (38)	-	-
2	Malda DCH	2010	248	24	272	479	13	492	286 (58)	231 (93)	-
		2011	248	24	272	632	54	686	576 (84)	384 (155)	30 (125)
		2012	230	42	272	549	31	580	479 (83)	319 (139)	-
		2013	230	42	272	702	26	728	670 (92)	472 (205)	-
		2014	230	42	272	532	16	548	502 (92)	302 (131)	-
3	Lalbagh Sub CH	2010 to 2012	NA	NA	NA	NA	NA	NA	NA	NA	NA
		2013	50	0	50	277	0	277	242 (87)	227 (454)	-
		2014	50	0	50	165	0	165	128 (78)	115 (230)	-
4	Dum Dum CCH	2010	2509	100	2609	1804	95	1899	1125 (59)	-	-
		2011	2509	100	2609	1907	152	2059	1192 (58)	-	52 (52)
		2012	2509	100	2609	2592	265	2857	1666 (58)	83 (3)	165 (165)
		2013	2509	100	2609	3191	252	3443	2020 (59)	682 (27)	152 (152)
		2014	2509	100	2609	2920	255	3175	982 (31)	411 (16)	155 (155)
5	Krishnanagar DCH	2010	486	12	498	808	77	885	762 (86)	322 (66)	65 (542)
		2011	486	12	498	820	56	876	795 (91)	334 (69)	44 (367)
		2012	486	12	498	563	62	625	536 (86)	77 (16)	50 (417)
		2013	486	12	498	666	92	758	701 (92)	180 (37)	80 (667)
		2014	486	12	498	642	81	723	655 (91)	156 (32)	69 (575)

Sl. No.	Name of CH	As on 31 December each year	Inmates Capacity			Inmates accommodated			Under trial Total (per cent)	Overcrowding (per cent)	
			Male	Female	Total	Male	Female	Total		Male	Female
6	Basirhat Sub CH	2010	59	0	59	158	0	158	59 (37)	99 (167)	0
		2011	59	0	59	165	0	165	59 (36)	106(180)	0
		2012	59	0	59	272	0	272	59 (22)	213(361)	0
		2013	59	0	59	247	0	247	59 (24)	188(319)	0
		2014	59	0	59	240	0	240	59 (25)	181(307)	0
7	Jalpaiguri CCH	2010	547	4	551	935	38	973	582 (60)	388 (71)	34 (850)
		2011	547	4	551	948	43	991	555 (56)	401 (73)	39 (975)
		2012	547	4	551	1042	58	1100	551 (50)	495 (90)	54 (1350)
		2013	835	4	839	1039	54	1093	527 (48)	204 (24)	50 (1250)
		2014	629	45	674	1117	66	1183	624 (53)	488 (78)	21 (47)
8	Raiganj DCH	2010	101	12	113	282	14	296	111 (38)	181(179)	2 (17)
		2011	101	12	113	229	11	240	171 (71)	128 (127)	-
		2012	101	12	113	301	10	311	202 (65)	200 (198)	-
		2013	101	12	113	270	6	276	164 (59)	169 (167)	-
		2014	101	12	113	266	41	307	230 (75)	165 (163)	29 (242)
9	Cooch Behar DCH	2010	186	33	219	350	32	382	230 (60)	164 (88)	-
		2011	186	33	219	398	39	437	265 (61)	212 (114)	6 (18)
		2012	186	33	219	243	39	282	131 (46)	57 (31)	6 (18)
		2013	186	33	219	257	27	284	212 (75)	71 (38)	-
		2014	186	33	219	210	14	224	154 (69)	24 (13)	-

Source: Data collected from respective Correctional Homes

Appendix 2.1.4

(Refer paragraph 2.1.6.1, page 9)

Availability of superficial area and cubic space in test-checked correctional homes

Name of correctional home	No. of inmates	Superficial area (sq.m) Norm as per WBJC: 4.18 sq.m	Air space (cu.m) Norm as per WBJC: 16.99 cu.m	Bathrooms (number) (Norm: As per MPM*, one for every 10 inmates)		Latrine (number) (Norm: As per MPM, one for every 10 inmates)		Kitchens (Norms: Number-As per MPM*one kitchen per 250 inmates; Area: 150 sq.m per 100 inmates)			
		Actual availability per inmate	Availability per inmate	Norm	Available	Norm	Available	Number		Area	
								Norm	Available	Norm	available
Berhampore CCH (December 2014)#	1719	2.89	13.95	172	24	172	101	7	1	2579	196.8
Malda DCH (December 2014)	548	2.94	11.12	55	0	55	85	2	1	822	249
Lalbagh Sub CH (December 2014)	165	2.79	11.3	17	12	17	18	1	1	248	26.12
Dum Dum CCH (April 2015)	3795	4.42	23.16	380	195	380	195	15	2	5693	NA
Krishnanagar DCH (May 2015)	697	2.74	11.35	70	18	70	85	3	2	1046	119.65
Basirhat Sub CH (May 2015)	240	1.22	-	24	5	24	10	1	1	360	22.63
Jalpaiguri CCH (May 15)	1314	1.58	5.76	131	52	131	74	5	2	1971	111
Raiganj DCH (June 2015)	279	1.49	5.62	28	16	28	20	1	1	419	30.18
Cooch Behar DCH (June 2015)	262	3.50	13.33	26	31	26	39	1	1	393	289.94
Tufanganj Sub CH (July 15)	20	7.36	23.08	2	2	2	7	1	1	30	15.33

* Model Prison Manual

Out of 12 test-checked CHs, two were open correctional homes

Source: Data provided by respective correctional homes

Appendix 2.1.5

(Refer paragraph 2.1.6.4(v), page 14)

Non-functional equipment in correctional home hospitals

Name of CH	List of medical equipment either not functioning or in defunct condition					
	Sl. No.	Name of hospital equipment	Working (No.)	Not working (No.)	Not working since	Not put to use (No.)
Berhampore CCH	1	Bed side desk	0	45	April 2006	0
	2	Refrigerator	0	2	July 2010	0
	3	Suction machine	0	1	Not furnished	0
	4	Calorie Metre	0	1		0
	5	Water filter bath	0	1		0
	6	Height Measure Bar	0	1	August 2008	0
	7	X ray view box	0	1	December 2007	0
	8	Serological Water Bath	0	0	-	1
	9	Instrument Steriliser	0	0	-	1
	10	Dental Chair	0	0	-	1
	11	Dental Instrument	0	0	-	1
	12	Auto clave machine	0	0	-	1
Malda DCH	13	Blood Pressure measuring instrument	0	1	Defunct since 2012	0
Dum Dum CCH	14	ECG Machine	0	1	Not furnished	0
	15	Autoclave (Vertical)	0	1	Not furnished	0
	16	Surgical Diathermy	0	1	Not furnished	0
	17	9 Bulb operation theatre light	1	1	Not furnished	0
Krishnanagar DCH	18	Microscope	0	0	2001 (Year of installation/ purchase)	1
	19	Dental Set	0	0		1
	20	E.N.T. Set	0	0		1
	21	Instrument Drum	0	0		1
	22	Steriliser Machine	0	0		1
Jalpaiguri CCH	23	Dental Set	0	1	Not furnished	0
	24	E.N.T Set	0	1	Not furnished	0
	25	Weight measuring Scale	1	1	Not furnished	0
	26	B.P. measuring instrument	1	13	Not furnished	0
	27	Stethoscope	1	13	Not furnished	0
Cooch Behar DCH	28	Dental Set	0	0	-	1
	29	E.N.T. Set	0	0		1
	30	Eye Set	0	0		1
Total			4	86		13

Source: Data collected from correctional homes

Appendix 2.1.6*(Refer paragraph 2.1.7.2, page 18)***Status of security equipment available with test-checked CHs**

Type of Equipment	Name of CHs where not installed	Name of CHs where installed	Total installed	Not working (per cent)
CCTV	Malda DCH, Lalabagh Sub CH, Krishnanagar DCH, Basirhat Sub CH, Jalpaiguri CCH, Raiganj DCH, Cooch Behar DCH and Tufanganj Sub CH	Berhampore CCH and Dum Dum CCH	9	5 (56)
Walkie Talkie	Lalabagh Sub CH and Tufanganj Sub CH	Berhampore CCH, Malda DCH, Dum Dum CCH, Krishnanagar DCH, Jalpaiguri CCH, Raiganj DCH, Cooch Behar DCH and Basirhat SCH	93	50 (54)
Metal Detector	Berhampore CCH, Malda DCH, Lalabagh Sub CH, Basirhat Sub CH, Raiganj DCH and Tufanganj Sub CH	Dum Dum CCH, Krishnanagar DCH, Jalpaiguri CCH and Cooch Behar DCH	11	10 (91)
X ray Baggage Scanner	Malda DCH, Lalabagh Sub CH, Krishnanagar DCH, Basirhat Sub CH, Raiganj DCH, Cooch Behar DCH and Tufanganj Sub CH	Berhampore CCH, Dum Dum CCH and Jalapiguri CCH	3	2 (67)
Video Conferencing	Lalabagh Sub CH, Dum Dum CCH, Krishnanagar DCH, Basirhat Sub CH, Raiganj DCH, Cooch Behar DCH and Tufanganj Sub CH	Berhampore CCH, Malda DCH and Jalapiguri CCH	3	3 (100)
Cell Phone Jammers	Berhampore CCH, Malda DCH, Lalabagh Sub CH, Krishnanagar DCH, Basirhat Sub CH, Jalpaiguri DCH, Cooch Behar DCH and Tufanganj Sub CH	Dum Dum CCH	13	0

*Source: Data collected from respective Correctional Homes***Appendix 2.1.7***(Refer paragraph 2.1.7.8, page 22)***Total availability and encroachment of land of Correctional Homes**

Sl. No.	Circle	Name of CH	Total Land	Actually in occupation	Under encroachment (per cent)
(in acres)					
1	Berhampore	Malda DCH	6.81	5.49	1.32(19)
2	Dum Dum	Dumdum CCH	53.40	15.45	37.95(71)
		Krishnagar DCH	86.10	46.16	39.94(46)
3	Jalpaiguri	Coochbehar DCH	12.37	11.37	1(8)
		Darjeeling DCH	30.06	24.97	5.09(17)
		Mathabhanga SCH	0.59	0.29	0.3(51)
		Islampur SCH	10.09	7.72	2.37(23)
		Tufanganj SCH	1.00	0.96	0.04(4)
Total			200.42	112.41	88.01 (44)

Source: Data collected from respective correctional homes

Appendix 2.1.8
(Refer paragraph 2.1.8, page 23)

List of major repair works lying incomplete in test-checked hospitals

Serial No.	Name of Scheme	Amounts sanctioned (₹ in lakh)	Date of sanction	Status of work
Berhampur CCH (Works assigned to the Executive Engineer, PWD, Berhampore Division-II)				
1	Reconstruction of perimeter wall collapsed due to heavy rain (east & west portion)	32.74	September 2011	Not Completed
2	Special roof treatment work by 3 mm thick 5 layer TORCHSIELD at 1 & 2 wards inside	8.77	December 2011	Not Completed
2	Special roof treatment work by 3 mm thick 5 layer TORCHSIELD at 29 & 30 ward inside	7.44	December 2011	Not Completed
4	Extension, repair and renovation of Chief Controller's office room including provision of record room and cash counter attached.	21.94	February 2012 again in December 2012	Not Completed
5	Sinking of Deep tube well with submersible pump motor set including allied plumbing works	5.22	December 2011	Not Completed
6	Modernisation of general kitchen and repairing rice cooling shed inside	5.83	February 2012	Not Completed
7	Special repair & renovation of ward no. 14 to 17 including replacing the old roof with new RCC slab	50.00	December 2012	Not Started
8	Extn. Repair and renovation of armoury room and reserve barrack.	24.48	June 2012	Not Completed
9	Special repair and renovation of 20 number of cells for prisoner.	23.36	November 2013	Not Completed
10	Supply & Erection of LPG installation system for general kitchen & medical kitchen.	9.87	February 2014	Not Completed
11	Renovation of sanitary system with new septic tank, inspection pit, WC at old tin shed (seven unit) near chowka at Berhampore CCH	9.60	August 2014	Not Completed
12	Upgradation of sanitary plumbing work at Ward No. 29 & 30 (sanitary & plumbing)	6.45	August 2014	Not Completed
13	Upgradation of sanitary plumbing work at Ward No. 1 & 2 (sanitary & plumbing)	7.79	August 2014	Not Completed
14	Urgent repair inside ward no. 1 & 2 for prisoner at Berhampore CCH	20.48	August 2014	Not Completed
15	Urgent repair and colouring of perimeter wall alongwith fencing wall centry watch tower of Berhampore CCH	23.62	August 2014	Not Completed
16	Urgent repair at inside ward no. 29 & 30 for prisoner of Berhampore CCH	19.23	August 2014	Not Completed
Lalbagh SCH (Works assigned to the Executive Engineer, PWD, Berhampore Division-II)				
1	Construction of New Prisoners' Ward of 60 capacity and extension of perimeter wall (balance work)	12.86	July 2010 and again in June 2011	Not Completed
2	Extension of existing kitchen room, existing day latrine and overhead water tank	5.32	December 2012	Not Completed
Malda DCH (Works assigned to the Executive Engineer, PWD, Malda Division)				
1	Proposed vertical extension over existing	13.70	November 2013	Not Started
2	Addition & alteration of different electrical equipments including fixing of new gate light, garden light, ceiling fans, etc. along with associated E.I works	5.33	February 2014	Not Completed
3	Thorough renovation all the govt. qtrs. of warders	11.71	November 2013	Not started

Serial No.	Name of Scheme	Amounts sanctioned (₹ in lakh)	Date of sanction	Status of work
4	Estimate proposal of vertical extension over the school building (11B) & M.O.'s chamber with new stair block at Malda DCH	41.13	September 2014	Not Completed
Basirhat SCH (Works assigned to the Executive Engineer, PWD, Barasat Division)				
1	Special repair of E.I work at different building	9.98	December 2010 and again in June 2011	Not Completed
2	Urgent repair to different building (inside the perimeter wall)	6.56	December 2012	Not Completed
3	Supply of Arsenic free pure water to the inmates & staff (assigned to the Barasat Division of PHE)	5.46	November 2013	Not Started
Dum Dum CCH/ RICA, Dum Dum (Civil works assigned to the Executive Engineer, North Suburban Division of PWD, while electrical works assigned to the Ex. Engineer, Metropolitan Sports Electrical Division, PWD (Electrical))				
1	Special repair to barrack I inside the perimeter wall (R & B) works replacement of existing roof by new R.C slab & allied works Ph-III for room no. 17, 18 and 19	23.05	July 2010	Not Completed
2	Special repair to Administrative building outside & inside, existing toilet renovation and allied works in front of Administrative Building. (R & B works)	5.66	July 2010	Not Completed
3	Miscellaneous Electrical Work in West Bengal Regional Institute of Correctional Administration at Dum Dum	11.26	July 2010	Not Completed
4	Vertical extension	97.56	February 2012	Not Completed
5	Vertical extension of RICA	86.30	September 2012	Dropped
6	Repair & renovation of E.I of rooms of barrack, 11/5 to 11/7, 11/11 to 11/20 (total 13 rooms) at Dum Dum CCH	10.96	August 2013	Not Completed
7	Replacement of conventional incandescent lamps with fluorescent light fitting incl. guarding arrangement in cell blocks	4.51	November 2013	Not Started
8	Vertical extension of Administrative building with temporary shed at First floor level under NSD -I	25.00	December 2013	Not Started
9	Fixing of Dacoit railing at backside of barrack no. 11 and near wall no. 2 workshop with M.S Jail gate and painting old iron grating inside	27.80	June 2014	Not Completed
10	Maintenance of electrical installation & operation of pump motor set, beyond office hours	8.60	June 2014	Not Completed
11	Emergent roof treatment work of barrack no. 1 inside Dum Dum CCH	16.55	August 2014	Not Completed
12	Emergent roof treatment work of different buildings of female ward inside.	5.20	August 2014	Not Completed
13	Fixing the grill at barrack No I to II and M.S jail type gate at 1st floor verandah with allied steel repairing work at cell block	14.74	June 2014	Not Completed
14	Construction of night toilet at BK-II inside Dum Dum CCH	25.96	June 2014	Not Completed
15	New construction of Day toilet inside in front of BK-II, Part I	18.70	August 2014	Not Completed
16	New construction of Day toilet inside in front of BK-II, Part II	18.70	August 2014	Not Completed
17	New Construction of 14 no. night toilet for ground floor & 2 no. of night toilet at 2nd floor BK-III inside (Building & S&P works)	10.79	August 2014	Not Completed
18	Special repair to barrack-V of DDCCH by water proofing treatment	8.70	July 2014	Not Completed
19	Special repair of roof treatment at barrack II	17.43	August 2014	Not Completed
20	Special roof treatment work with APP of barrack building	17.78	August 2014	Not Completed

Serial No.	Name of Scheme	Amounts sanctioned (₹ in lakh)	Date of sanction	Status of work
Krishnanagar DCH (Works assigned to the Executive Engineer, PWD, Nadia Division)				
1	Construction of iron grating and MS Angles (Jail-type fencing) in between newly constructed modern kitchen and old building at Krishnanagar DCH	9.86	July 2010	Not Completed
2	Repair & renovation of old buildings inside	20.00	Revalidation order of earlier order	Not Completed
3	Repair & renovation of old buildings inside	30.00		Not Completed
4	New arrangement for water connection with overhead water reservoir at Hospital Building	2.38	July 2010	Not Completed
5	Drinking water purification plant at Krishnanagar DCH	7.76	November 2012	Not Completed
6	Repairing of Hazat building, toilet block, etc. at Krishnanagar DCH	5.00	November 2012	Not Completed
7	Repair and renovation of E.I work at Krishnanagar DCH	8.52	September 2013	Not Completed
8	Special roof treatment of jail hospital	6.01	September 2012	Not Completed
9	Construction of kitchen near Jail Hospital (structural cost)	8.79	August 2014	Not Completed
10	Repair/ renovation/ replacement of electrical installment work of different barrack	11.28	September 2014	Not Completed
Jalpaiguri CCH (Works assigned to the Executive Engineer, PWD, Jalpaiguri Division)				
1	E.I works for four Nos. watch towers for newly constructed campus	3.50	July 2010	Not Completed
2	Sinking of 200 mm X 100 mm dia deep tube well incl. allied plumbing & E.I works for newly constructed campus	5.00	July 2010	Not Completed
3	Construction of 16 Unit Day Latrines and bathing place with overhead RCC reservoir within the newly constructed perimeter wall inside of Jalpaiguri CCH for the year 2009-10	8.17	July 2010	Not Completed
4	Construction of 16 Unit Day Latrines and bathing place with overhead RCC reservoir within the newly constructed perimeter wall inside of Jalpaiguri CCH for the year 2009-10 (S&P Work)	1.95	July 2010	Not Completed
5	Installation of I.E.P for safe drinking water	22.32	October 2011	Not Completed
6	Construction of 16 unit day latrine in the new complex	6.84	February 2012	Not Completed
7	Permanent restoration of old ward (inside) effected by Earthquake	7.90	December 2012	Not Started
8	Installation of I.E.P related pipeline & community reservoirs for supply of iron free water both inside & outside campus	15.82	November 2013	Not Started
9	Electrical installation (E.I) works for proposed new gate building in the premises	17.07	June 2014	Not Completed
10	Construction of gate cum office building	10.00	November 2014	Not Completed
Coochbehar DCH (Works assigned to the Executive Engineer, PWD, Coochbehar Division)				
1	Reconstruction of perimeter wall adjacent to the main gate (northern side)	23.46	November 2013	Not Completed
Raiganj DCH (Works assigned to the Executive Engineer, PWD, Uttar Dinajpur Division)				
1	Construction of perimeter wall covering the vacant land	35.07	July 2010	Not Completed
2	Const. of perimeter wall covering the vacant land and fixing of wall tiles etc.	36.36	September 2011	Not Completed
3	Const. of perimeter wall covering the vacant land (balance amount) (Revised estimate)	7.77	February 2012	Not Completed
4	Construction of perimeter wall covering the vacant land	7.77	September 2012	Not Completed

Serial No.	Name of Scheme	Amounts sanctioned (₹ in lakh)	Date of sanction	Status of work
5	Construction of RCC Elevated Reservoir, 40 Cum (8850 Gallon) Capacity, 12.00 mtr. Staging height to be constructed inside	12.18	July 2010	Not Completed
6	Sinking of 250 mm dia. X 150 mm dia. 120 mtr. Deep Tubewell with 150 mm dia. HDPE socketed of other suitable strainer at Raiganj DCH	6.47	November 2012	Not Completed
7	Repair work to perimeter wall for the damages caused by Earthquake on 18.09.2011	15.02	December 2012	Not Started
8	Special repair of general kitchen	4.59	November 2013	Not Completed
9	Special repair and renovation of compound drain	14.48	November 2013	Not Completed

Source: Statement furnished by the Correctional Administration Department

Appendix 2.1.9

(Refer paragraph 2.1.9.1, page 24)

Inmates trained in different vocational trainings during 2010-14

Year	Inmates (as on 31 December)	Agriculture	Carpentry	Tailoring	Weaving	Soap & phenyl making	Handloom	Others	Total trained (per cent)
2010	5778	0	72	348	64	98	0	633	1215 (21)
2011	5660	0	54	0	49	34	0	713	850 (15)
2012	6171	0	77	219	38	5	0	1367	1706 (28)
2013	5890	93	244	488	0	3	100	1010	1938 (33)
2014	5381	85	15	75	106	5	0	873	1159(22)

Source: Prison Statistics India, National Crime Records Bureau

Appendix 2.1.10
(Refer paragraph 2.1.10.1, page 25)

Manpower position in 11 test-checked CHs

Name of CH	Officer			Jail Cadre Staff			Correctional Staff			Medical Staff			Ministerial Staff			Others		
	Strength	Position	Vacancy	Strength	Position	Vacancy	Strength	Position	Vacancy	Strength	Position	Vacancy	Strength	Position	Vacancy	Strength	Position	Vacancy
BCCH	14	12	02	275	200	75	1	1	0	5	3	2	8	6	2	17	06	11
Malda DCH	05	04	01	38	31	07	0	0	0	2	1	1	3	1	2	06	06	0
LOACH	04	01	03	19	16	03	0	0	0	2	1	1	2	1	1	0	0	0
Lalbagh Sub CH	01	01	00	16	11	05	0	0	0	0	0	0	0	0	0	0	0	0
DDCCH	20	14	06	326	187	139	1	1	0	8	4	4	22	11	11	25	13	12
Krishnanagar DCH	05	04	01	66	51	15	1	1	0	2	2	0	5	3	2	3	2	1
Basirhat Sub CH	01	01	00	20	19	01	0	0	0	1	1	0	0	0	0	0	0	0
JCCH	11	10	01	161	77	84	3	2	1	5	3	2	5	5	0	3	1	2
Raiganj DCH	03	02	01	34	28	06	0	0	0	2	1	1	2	1	1	0	0	0
Cooch Behar DCH	05	03	02	67	55	12	0	0	0	2	1	1	3	2	1	3	0	3
Tufanganj Sub CH	01	01	00	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	70	53	17 (24)	1032	685	347 (34)	6	5	1 (17)	29	17	12 (41)	50	30	20 (40)	57	28	29 (51)

Figures in parenthesis indicate percentage of vacancy

Source: Data collected from respective CHs

Appendix 2.2.1
(Refer paragraph 2.2.6.3, page 31)

Calculation of availability of health personnel

As per 2011 Census, population of West Bengal is 9.13 crore. Taking decadal growth rate of population as per the Census, the estimated population of the State in 2013 comes to about 9.386 crore. The number of registered doctors and nurses in West Bengal as on 31.12.2013¹ were 70383 and 58612 respectively. Considering an attrition rate of 25 *per cent* for doctors and 40 *per cent* for Nurses and ANMs as per Planning Commission estimates, the availability of doctors and nurses in West Bengal as on 2013 comes to about 52787 and 35167 respectively. This gives an estimate of 5.6 doctors and 3.7 nurses per 10,000 population. Taking into account the number of registered Ayush, dentists and pharmacists (Ayurved: 3807, Homeopathy: 38504, dentists: 3643 and pharmacists: 81931) and the rate of attrition as per Planning Commission estimates, it gives estimate of 3.3 Ayush, 0.3 dentists and 6.5 pharmacists per 10000 population. This gives a total of 19.4 Health Workers per 10000 population in West Bengal.

On the basis of above figures, doctor: nurse ratio=1:0.66

¹*As per Health on the March 2013-14*

Appendix 2.2.2
(Refer paragraph 2.2.6.3, page 32)

Requirement of specialists in West Bengal in 2020

Subject	Seats (2010)		Required seats in 2020		Seats available in 2014
	MCI approved seats in all India	WB	MCI approved seats in all India	WB	
Clinical Specialists					
Gen. Surgery	1800	88	4039	156	94
Gen. Medicine	1900	96	8079	313	98
Gynaecology	1500	80	4544	176	89
Orthopaedics	1000	32	2525	98	29
Paediatrics	1200	42	4039	156	59
ENT	700	22	2525	98	24
Ophthalmology	900	15	2020	78	31
Chest Medicine	300	14	2020	78	14
Psychiatry	450	11	1010	39	13
Dermatology	450	14	2020	78	20
Anaesthesia	1600	51	8000	310	59
Radiology	700	14	1800	70	20
Radiotherapy	200	14	430	17	18
Transfusion	24	0	48	2	0
Family Medicine	0	-	10000	387	0
Nuclear Medicine	1	-	40	2	0
Others	1	-	60	2	0
	12726	493	53199	2060	568
Super Speciality					
Neuro Surgery	152	8	300	21	7
CTVS	136	16	300	21	14
Cardiology	202	21	400	28	22
Urology	134	9	300	21	12
Neurology	123	7	250	18	13
Gastroenterology	73	5	200	14	5
G.I.S.	20	-	100	7	0
Plastic Surgery	137	12	250	18	14
Endo	38	-	100	7	10
Nephrology	66	6	200	14	6
Haematology	11	0	50	4	0
Paediatric Surgery	104	8	200	14	10
Oncology	36	-	100	7	0
Immunology	10	-	25	2	0
Surgical Oncology	33	-	80	6	0
Clinical Pharmacology	13	0	25	2	2
Neonatology	13	0	50	4	2
Cardiac Anaesthesia	8	0	25	2	9
	1309	92	2955	210	126
Basic Sciences & other Specialities					
Pathology	1000	62	8000	429	64
Anatomy	450	28	4800	257	33
Biochemistry	360	20	4800	257	24
Microbiology	500	19	5600	300	25
Forensic	200	17	3200	171	19
Physiology	440	21	4800	257	27
Pharmacology	450	14	4800	257	21
Community Medicine	500	28	8000	429	28
	3900	209	44000	2357	241

Source: Planning Commission Report and estimation made by audit

The estimation for West Bengal have been done following the ratio of specialists in 2010 and 2020 as calculated by the Planning Commission and also keeping *inter se* ratio between various specialists as found in Planning Commission estimates.

Appendix 2.2.3

(Refer paragraph 2.2.6.3, page 33)

Calculation of years required to produce nurses to meet the Planning Commission targets for 2022

No. of nurses required as per planning commission target in 2022 (for achieving 500 health workers per lakh population)	: 255 per lakh population
Projected population of West Bengal in 2022 (considering the decadal growth as per 2011 census)	: 10.48 crore
No. of nurses required as per the requirement of 255 nurses per 100000 population	: $104800000 \times 255 / 100000$ i.e. 267240
No. of nurses presently available (as per Nursing council Registration)	: 58612
Nurses available after factoring in attrition of 40%	: $58612 \times 60 / 100$ i.e. 35167
No. of nurses required after considering the current availability	: $267240 - 35167$ i.e. 232073
At the current production rate of 2345 ² , the number of years required to produce the above number of nurses	: $232073 / 2345$ i.e. 99 years

Calculation of years required to produce nurses to meet IPH standards in 2022

Projected nursing personnel for 2022	: 151167 ³
Available nursing personnel	: 35001 ⁴
Number of personnel required in 2022 after considering the current availability	: $151167 - 35001$ i.e. 116166
At the current production rate of 2345, the number of years required to produce the above number of nurses	: $116166 / 2345$ i.e. 50 years

² No. of nurses registered as of 2013

³ Male Health Workers: 29781, ANM: 54590 and GNM: 66796

⁴ ANM: 12241 and GNM: 22760

Appendix 2.2.4

(Refer paragraph 2.2.6.4, page 34)

Medical Institutes of West Bengal and four other similar States

Name of State	Population as per 2011 Census (in crore)	MBBS Colleges						Nursing Colleges for B. Sc. (Nursing)						Nursing schools for GNM					
		Government		Private		Total		Government		Private		Total		Government		Private		Total	
		No.	Seats	No.	Seats	No.	Seats	No.	Seats	No.	Seats	No.	Seats	No.	Seats	No.	Seats	No.	Seats
West Bengal	9.13	13	1950	3	400	16	2350	7	310	11	605	18	915	34	1378	31	1165	65	2543
Karnataka	6.11	12	1500	34	5255	46	6755	8	530	336	18243	344	18773	13	491	546	25405	559	25896
Tamil Nadu	7.21	21	2715	24	3500	45	6215	4	200	167	9450	171	9650	17	870	195	5435	212	6305
Andhra Pradesh	8.47	15	2450	28	3900	43	6350	14	771	217	11190	231	11961	17	800	250	10879	267	11679
Maharashtra	11.23	19	2600	25	3145	44	5745	6	300	90	4015	96	4315	35	1284	180	5285	215	6569

Source: Union Health Ministry's reply to Parliamentary questions (October 2013)

Appendix 2.2.5

(Refer paragraph 2.2.7.1, page 35)

Capital Allotment and expenditure on Medical Education

(₹ in crore)

	2010-11		2011-12		2012-13		2013-14		2014-15		Total	
	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
Doctors	187.52	141.01	185.28	185.97	98.50	88.36	1234.40	138.74	165.57	401.05	1871.27	955.13
Nursing	5.15	2.30	5.00	6.26	9.40	8.79	17.12	8.31	9.30	4.89	45.97	30.55
Total	192.67	143.31	190.28	192.23	107.90	97.15	1251.52	147.05	174.87	405.94	1917.24	985.68

Source: Budget publication

Appendix 2.2.6

(Refer paragraphs 2.2.7.2 (ii) at page 37 and 2.2.8.1 at page 42)

Availability of basic infrastructure in medical colleges (other than test-checked)

Name of infrastructure	Malda Medical College (Seats:100)		Murshidabad (Seats:100)		COM, Sagar Dutta Hospital Kolkata (Seats:100)		Calcutta National Medical College (Seats:150)		Burdwan Medical College (Seats:150)		North Bengal Medical College (Seats:150)		RG Kar Medical College (Seats:200)		NRS Medical College Kolkata (Seats:250)	
	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability
Common Room – Boys (sqm.)	100	NA*	100	120	100	100	150	NA	150	67	150	120	200	205	200	3000
Common Room – Girls (sqm.)	100	NA	100	120	100	100	150	NA	150	63	150	150	200	203	200	200
Central Library	1600 sqm. (sitting capacity of 200)	NA	1600 sqm. (sitting capacity of 200)	2000 sqm. (sitting capacity of 500)	1600 sqm. (sitting capacity of 200)	1000 sqm. (sitting capacity of 60)	2400 sqm. (sitting capacity of 300)	NA	2400 sqm. (sitting capacity of 300)	2358 sqm. (sitting capacity of 300)	2400 sqm. (sitting capacity of 300)	2408 sqm. (sitting capacity of 320)	3200 sqm. (sitting capacity of 400)	1300 sqm. (sitting capacity of 200). Remaining under construction	4000 sqm. (sitting capacity of 500)	1250 sqm. (sitting capacity of 300)
Lecture Theatres	3 (sitting capacity of 120 each)	NA	3 (sitting capacity of 120 each)	3 (sitting capacity of 120 each)	3 (sitting capacity of 120 each)	2 (sitting capacity of 180 each)	4 (sitting capacity of 180 each)	NA	4 (sitting capacity of 180 each)	2 (sitting capacity of 166 each), 2 (sitting capacity of 220 each) & 1 (sitting capacity of 300)	4 (sitting capacity of 180 each)	2 (sitting capacity of 180 each) & 1 (sitting capacity of 198)	5 (sitting capacity of 240 each)	2 (sitting capacity of 260 each (AC)) & 2 (sitting capacity of 180 (Non AC) each)	6 (sitting capacity of 300 each)	3 (sitting capacity of 300 each), 1 (sitting capacity of 260), 1 (sitting capacity of 250) & 1 (sitting capacity of 200)
	1 (capacity of 250)	NA	1 (capacity of 250)	NIL (2 gallery type lecture theatre)	1 (capacity of 250)	1 (capacity of 350 under construction)	1 (sitting capacity of 350)	NA	1 (sitting capacity of 350)	Under construction	1 (sitting capacity of 350)	Nil	1 (sitting capacity of 500)	Nil (under construction)	1 (capacity of 650)	Nil (under construction)

Name of infrastructure	Malda Medical College (Seats:100)		Murshidabad (Seats:100)		COM, Sagar Dutta Hospital Kolkata (Seats:100)		Calcutta National Medical College (Seats:150)		Burdwan Medical College (Seats:150)		North Bengal Medical College (Seats:150)		RG Kar Medical College (Seats:200)		NRS Medical College Kolkata (Seats:250)	
	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability
Central Lecture Theatre in Hospital	1 (sitting capacity of 150)	NA	1 (sitting capacity of 150)	with AC facilities are under construction)	1 (sitting capacity of 150)	1	1 (sitting capacity of 200)	NA	1 (sitting capacity of 200)	Nil	1 (sitting capacity of 200)	Under construction	1 (sitting capacity of 250)	1 (sitting capacity of 160 (AC))	1 (sitting capacity of 300)	1 (sitting capacity of 150)
Auditorium -cum- Examination Hall	1 of 800 sqm. for sitting capacity of 500-700	NA	1 of 800 sqm. for sitting capacity of 500-700	Nil	1 of 800 sqm. for sitting capacity of 500-700	1824 sqm. for sitting capacity of 1600	1 of 1200 sqm. for sitting capacity of 500-1000	NA	1 of 1200 sqm. for sitting capacity of 500-1000	1546 sqm. for sitting capacity of 800 (Exam. Hall – 300 & Auditorium 500)	1 of 1200 sqm. for sitting capacity of 500-1000	-	1 of 1600 sqm.	1950 sqm. Exam Hall – 750 sqm. (capacity of 400- non gallery type) & Auditorium – 1200 sqm. (capacity of 890 non gallery type)	1 of 2000 sqm.	2265 sqm. Auditorium & 1275 sqm. Exam. Hall with capacity of 850 & 350 respectively
Hostels																
Hostels for UG students @ 75% of total capacity	375 capacity	NA	375 capacity	312 capacity	375 capacity	408 capacity	565 capacity	NA	565 capacity	504 capacity	565 capacity	680 capacity	750 capacity	1120 capacity	956 capacity	932 capacity
Interns @ 100 % of total capacity	2700 sqm.	NA	2700 sqm.	Nil	2700 sqm.	Nil (under construction)	100 capacity	NA	100 capacity	99 capacity	100 capacity	146 capacity	-	Nil	-	100 capacity
Residents @ 100 % of total capacity	3000 sqm.	NA	3000 sqm.	104 capacity	3000 sqm.	Nil	115 capacity	NA	115 capacity	195 capacity	115 capacity	74 capacity	-	448 capacity	-	255 capacity

*NA: Not Available

Source: MCI Website

Appendix 2.2.7
(Refer paragraph 2.2.7.3(i), page 37)

Status of Centrally Sponsored Scheme for increase of PG seats

Name of Medical College	Amount approved (₹ in crore)	Central Share (₹ in crore)	State Share (₹ in crore)	Amount received from Central Government (₹ in crore)	Amount released by State Government (₹ in crore)	Expenditure incurred (₹ in crore)	Existing PG seats after amendment in PG Regulation in 2010	Additional PG seats to be increased under CS scheme	No. of PG seats increased under CS Scheme	No. of PG seat increased as per earlier proposal/ other than proposed under CS Scheme	Total no. of PG Seats increased during 2011-15
NRS Medical College and Hospital, Kolkata	38.13	28.5975	9.5325	28.5975	0	18.38	69	85	5	6	11
BS Medical College, Bankura	28.62	21.465	7.155	21.46	2.57	9.06	29	56	20	0	20
RG Kar Medical College, Kolkata	3.19	2.3925	0.7975	2.40	0	2.40	114	24	0	9	9
Kolkata National Medical College, Kolkata	29.93	22.4475	7.4825	8.44	3.10	9.77	52	76	9	0	9
Burdwan Medical College, Burdwan	21.24	15.93	5.31	15.93	0	9.95	84	83	12	0	12
Institute of Post Graduate Medical Education & Research, Kolkata	9.12	6.84	2.28	6.84	0	6.89	136	78	0	2	2
School of Tropical Medicine, Kolkata	9.46	7.095	2.365	7.095	0	2.00	11	17	0	3	3
North Bengal Medical College & Hospital, Darjeeling	29.22	21.915	7.305	21.915	3.75	22.6	38	47	8	8	16
Total	168.91	126.6825	42.2275	112.6775	9.42	81.05	533	466	54	28	82

Source: Data collected from respective institutes and Health on the March

Appendix 2.2.8
(Refer paragraphs 2.2.8.1, page 42)

Availability of basic infrastructure in test-checked medical colleges

Name of infrastructure	Midnapore Medical College (Seats:100)		COM, JNM Hospital, Kolkata (Seats:100)		Bankura Sammilani Medical College (Seats:150)		IPGMER, Kolkata (Seats:150)		Medical College Kolkata (Seats:250)	
	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability	Requirement	Availability
Common Room –Boys	100 sqm.	Capacity 2	100 sqm.	Capacity 25	150 sqm.	160 sqm.	150 sqm.	72 sqm.	200 sqm.	250 sqm.
Common Room -Girls	100 sqm.	Capacity 1	100 sqm.	Capacity 25	150 sqm.	80 sqm.	150 sqm.	72 sqm.	200 sqm.	210 sqm.
Central Library	1600 sqm (sitting capacity of 200)	1021 sqm. (capacity of 208 students)	1600 sqm (sitting capacity of 200)	3060 sqm. (capacity of 240)	2400 sqm. (sitting capacity of 300)	1500 sqm. (capacity of 155)	2400 sqm. (sitting capacity of 300)	2500 sqm. (capacity of 300)	4000 sqm. (sitting capacity of 500)	2130 sqm.
Lecture Theatres	3 (sitting capacity of 120 each)	3 (sitting capacity of 120 each)	3 (sitting capacity of 120 each)	3 (sitting capacity of 120 each)	4 (sitting capacity of 180 each)	4 (sitting capacity of 180 each)	4 (sitting capacity of 180 each)	5 (capacity of 180 + 180+ 100+ 150+ 150)	6 (sitting capacity of 300 each)	3 (sitting capacity of 300 each)
	1 (sitting capacity of 250)	1 (sitting capacity of 280)	1 (sitting capacity of 250)	1 (sitting capacity of 250)	1 (sitting capacity of 350)	Nil	1 (sitting capacity of 350)	1 (sitting capacity of 400 under construction)	1 (sitting capacity of 650)	Nil
Central Lecture Theatre of Gallery Type in Hospital	1 (sitting capacity of 150)	Not available	1 (sitting capacity of 150)	Nil	1 (sitting capacity of 200)	1 Auditorium-cum- lecture hall (capacity of 350)	1 (sitting capacity of 200)	2 (capacity of 180 & 100)	1 (sitting capacity of 300)	Nil (under construction)
Auditorium- cum - Examination Hall	1 of 800 sqm. (sitting capacity of 500-700)	204 sqm. (capacity of 540 – 700)	1 of 800 sqm. (sitting capacity of 500-700)	Not available	1 of 1200 sqm. (sitting capacity of 500-1000)	800 sqm. (capacity of 750)	1 of 1200 sqm. (sitting capacity of 500-1000)	3 (300 + 250 + 250 sqm.) Auditorium of 750 seats	1 of 2000 sqm.	2000 sqm. (capacity of auditorium – 900 & Examination hall – 400)
Hostels										
Hostels for UG students @ 75% of total capacity	375 capacity	303 capacity	375 capacity	545 capacity	565 capacity	617 capacity	565 capacity	492 capacity	956 capacity	780 capacity
Interns @ 100 % of total capacity	2700 sqm.	166 capacity	2700 sqm.	Nil	100 capacity	150 capacity	100 capacity	104 capacity	--	321 capacity
Residents @ 100 % of total capacity	3000 sqm.	220 capacity	3000 sqm.	45	115 capacity	82 capacity	115 capacity	364 capacity	--	

Source: Data collected from respective institutions

Appendix 2.2.9

(Refer paragraph 2.2.8.2, page 42)

Availability and shortage of required equipment vis-à-vis MCI norms in the test-checked Medical Colleges

Name of Department	Types of equipment required	Midnapore Medical College				Bankura Sammilani Medical College				IPGMER, Kolkata				Kolkata Medical College			
		No. of item available				No. of item available				No. of item available				No. of item available			
		As per norms	Less than norms	Not available	Shortage (per cent)	As per norms	Less than norms	Not available	Shortage (per cent)	As per norms	Less than norms	Not available	Shortage (per cent)	As per norms	Less than norms	Not available	Shortage (per cent)
Anatomy	36	25	3	8	11 (30)	30	3	3	6 (16)	21	8	7	15 (42)	19	5	12	17 (47)
Physiology	71	NA	NA	NA	NA	13	24	34	58 (82)	27	20	24	44 (62)	31	17	33	40 (56)
Biochemistry	40	6	11	23	34 (85)	9	13	18	31 (77)	17	13	10	23 (57)	9	21	10	31 (77)
Pathology	86	NA	NA	NA	NA	NA	NA	NA	NA	45	16	25	41 (48)	18	15	53	68 (79)
Microbiology	45	34	10	1	11 (24)	12	15	18	33 (73)	43	1	1	2 (4)	26	9	10	19 (42)
Pharmacology	139	10	24	105	129 (93)	13	24	102	126 (90)	58	19	62	81 (58)	1	10	128	138 (99)
Forensic Science Medicine	45	0	0	45	45 (100)	NA	NA	NA	NA	9	8	28	36 (80)	5	11	29	40 (89)
Community Medicine	28	NA	NA	NA	NA	21	3	4	7 (25)	5	4	19	23 (82)	NA	NA	NA	NA
Medicine	54	3	18	33	51 (94)	2	14	38	52 (96)	0	1	53	54 (100)	6	18	30	48 (89)
Paediatrics	58	28	7	23	30 (52)	35	2	21	23 (40)	38	5	15	20 (34)	33	2	23	25 (43)
Surgery	51	28	4	19	23 (45)	NA	NA	NA	NA	26	12	13	25 (49)	10	16	25	41 (80)
Ophthalmology	41	NA	NA	NA	NA	21	17	3	20 (49)	15	21	5	26 (63)	NA	NA	NA	NA
ENT	129	56	8	65	73 (56)	106	0	23	23 (18)	97	7	25	32 (25)	104	4	21	25 (19)
Gynaec & Obst.	101	37	31	33	64 (63)	14	67	20	87 (86)	7	56	38	94 (93)	31	55	15	70 (69)
Anaesthesiology	15	NA	NA	NA	NA	10	3	2	5 (33)	10	1	4	5 (33)	6	3	6	9 (60)
Radio Diagnostics	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8	0	0	0 (0)

Name of Department	Types of equipment required	Midnapore Medical College				Bankura Sammilani Medical College				IPGMER, Kolkata				Kolkata Medical College			
		No. of item available				No. of item available				No. of item available				No. of item available			
		As per norms	Less than norms	Not available	Shortage (per cent)	As per norms	Less than norms	Not available	Shortage (per cent)	As per norms	Less than norms	Not available	Shortage (per cent)	As per norms	Less than norms	Not available	Shortage (per cent)
Psychiatry	20	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2	5	13	18 (90)
Orthopaedics	12	NA	NA	NA	NA	NA	NA	NA	NA	4	5	3	8 (66)	0	3	9	12 (100)
Tuberculosis and Chest Diseases	9	1	3	5	8 (89)	NA	NA	NA	NA	NA	NA	NA	NA	5	2	2	4 (44)
Radio-Therapy	23	0	1	22	23 (100)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Source: Data furnished by respective institutes

NA: Data not available as the same was not furnished by the Medical College

Appendix 2.3.1

(Refer paragraph 2.3.7.6 (ii), page 59)

Composition of GSB-III layer proposed by various consultants in Malda district

Material given in GSB composition	Composition approved in SoR	Rotary (In Cu M)	Nirman (In Cu M)	CS Consultant (In Cu M)	BPC India (In Cu M)
Stone chip 13.2 mm	-	-	-	0.128	-
Stone chip 11.2 mm	0.54	0.480	0.260	0.128	0.540
Stone chip 5.6 mm		0.360	0.260	0.345	-
Medium sand	0.16	0.360	-	-	0.677
Fine sand	0.50	-	0.420	0.50	-
Type A stone grit	-	-	0.260	-	-
Rate per Cu M GSB (₹)	-	1669.43	1258.90	1425.00	1137.23

Source: Records of PIU

Appendix 2.4.1
(Refer paragraph 2.4.6, page 70)

Financial position of West Bengal State Warehousing Corporation for 2010-14

Sl. No.	Particulars	2010-11	2011-12	2012-13	2013-14 (Provisional)
(₹ in lakh)					
A	Liabilities				
1	Paid up capital	761.40	761.40	761.40	761.40
2	Reserve and Surplus	1439.27	1644.84	1887.06	2239.80
3	Secured loan	--	--	--	--
4	Current liabilities & provision	847.44	1120.03	1391.51	1248.83
	Total A	3048.11	3526.27	4039.97	4250.03
B	Assets				
1	Fixed assets	308.44	291.42	276.41	233.97
2	Capital work-in-progress	--	--	--	--
3	Investment	350.99	386.08	424.64	453.93
4	Current assets, loans and advances	2388.68	2848.77	3338.92	3562.13
	Total B	3048.11	3526.27	4039.97	4250.03
C	Debt Equity Ratio⁵	1.11:1	1.47:1	1.83:1	1.64:1
D	Capital employed⁶	1849.68	2020.16	2223.83	2547.27
E	Net worth⁷	2200.67	2406.24	2648.46	3001.20

Source: Annual Accounts of the Corporation

Working results of the Corporation during 2010-14

Particulars	2010-11	2011-12	2012-13	2013-14	Total
(₹ in lakh)					
Income					
(a) Warehousing charges	789.92	897.80	913.32	843.25	3444.29
(b) Other income	94.11	151.65	174.90	211.93	632.59
Total	884.03	1049.45	1088.22	1055.18	4076.88
Expenses					
(a) Employees cost	350.25	363.20	329.90	331.73	1375.08
(b) Other expenses	292.09	328.59	334.21	342.83	1297.72
Total	642.34	691.79	664.11	674.56	2672.80
Net profit before tax	241.69	357.66	424.11	380.62	1404.08
Provision for tax	63.00	120.94	148.98	--	--
Prior period adjustment	--	--	--	--	--
Other appropriation	28.06	44.21	47.70	Accounts are in arrears	--
Amount available for the year	150.63	192.91	227.43		--
Dividend for the year	--	29.31	38.23		--
Total return on capital employed	13	18	19	15	--

Source: Annual Accounts of the Corporation

⁵ Debt equity ratio represents current liabilities/ equity share

⁶ Capital employed represent net fixed assets plus working capital (current assets minus current liabilities)

⁷ Net worth represents paid-up capital plus reserve and surplus.

Appendix 2.4.2
(Refer paragraph 2.4.8.2, page 74)

Capacity utilisation of warehousing centres during 2010-15

Sl. No.	Particulars	Capacity Utilisation during the years			
		2010-11	2011-12	2012-13	2013-14
1	No. of Warehouses				
a)	Owned	17	17	17	17
b)	Hired	12	12	12	12
c)	Total	29	29	29	29
2	Storage capacity available (in MT)				
a)	Owned	137471	137471	137471	137471
b)	Hired	78730	78730	78730	78730
c)	Total	216201	216201	216201	216201
3	Average occupancy of storage capacity (in MT)				
a)	Owned	57792	75089	88579	89087
b)	Hired	63800	61367	50452	47778
c)	Total	121592	136456	139031	136865
4	Percentage of utilisation to available capacity				
a)	Owned	42	55	64	65
b)	Hired	81	78	64	61
c)	Total	56	63	64	63

Source: Records of the Corporation

Appendix 2.4.3
(Refer paragraph 2.4.8.2.1, page 75)

Product-wise utilisation of storage space during 2010-15 in 12 test-checked centres

Year	Product wise storage (in MT)							
	Food grain	per cent	Fertiliser	per cent	Custom bonded	per cent	Others	per cent
2010-11	718.32	20.14	854.22	23.95	697.31	19.55	1296.39	36.35
2011-12	729.85	15.45	1944.58	41.17	750.35	15.89	1298.63	27.49
2012-13	531.66	10.07	2822.69	53.47	682.88	12.94	1241.75	23.52
2013-14	439.28	7.55	3655.86	62.87	509.53	8.76	1210.31	20.81
2014-15	325.93	7.00	2651.83	56.98	390.59	8.39	1285.38	27.62
2010-15	2745.04	11.42	11929.17	49.63	3030.65	12.61	6332.46	26.34

Source: Data compiled from the records of WBSWC

Appendix 2.4.4
(Refer paragraph 2.4.9.2, page 81)

Loss of revenue in self operation basis godowns remaining locked

SL No.	Name of depositor	Validity of agreement				Period of locking and no bill raised			Approved rate (per sq.ft. per month)	Area (in sq.ft.)	Loss of revenue (in ₹)
		No.	Date	From	To	From	To	No. of month			
1	S K Enterprise	C(V)-39/2009/ 1245/SWC	05-11-2009	01-07-2009	30-06-2010	03/11	03/12	13	16	407	84656
2	Jai Matadi Chemicals	C(V)-39/2009-10/ 1819/SWC	11-01-2010	12-01-2010	10-01-2011	12/10	03/13	28	16	184	82432
3	Krishna Chemicals	C(V)-39/2009/ 1247/SWC	05-11-2009	01-08-2009	31-07-2010	04/11	03/15	48	16	200	153600
4	Maa Satya Merchantise Pvt. Ltd.	C(V)-39/09-10 / 2188/SWC	16-03-2010	01-04-2010	31-03-2011	11/10	03/15	53	16	3329	2822992
5	Koushiki Enterprise	C(V)-39/07/ 1310/SWC	19-09-2008	08-12-2008	07-12-2009	01/14	03/15	15	16	440	105600
6	Saha Agency	C(V)-39/2009/ 1404/SWC	23-11-2009	01-11-2009	31-10-2010	04/11	10/14	43	16	3750	2580000
7	Dona Chemicals	C(V)-39/2009/ 1248/SWC	05-11-2009	01-08-2009	31-07-2010	04/11	03/15	48	16	4200	3225600
8	Indus Remedies	C(V)-39/ 1295/SWC	19-11-2010	01-02-2010	31-01-2011	04/12	03/15	36	16	325	187200
9	Seagram Food Products	Not Available	Not available	Not available	Not available	04/10	03/15	60	16	1806	1733760
											10975840

Source: Records of WBSWC

Appendix 2.4.5
(Refer paragraph 2.4.9.3 (i), page 81)

Release of goods without realising storage charges

Sl. No.	Name of centre	Name of depositor	Validity of agreement				Rate on which bill prepared (per sq.ft. per month)	Area (in sq.ft.)	Rent paid upto	Month of vacation of godown	Outstanding rent	
			No.	Date	From	To					Month	Amount (in ₹)
1	Hyde Road	Sreela Mahapatra	C(V)-33/627/ SWC	18-07-2013	15-01-2013	31-01-2014	20	7316	March 2013	January 2014	10	1644040
2	Hyde Road	New India Tea Bleanders	C(V)-45/Hyde Rd/463/SWC	04-07-2012	01-07-2012	30-06-2013	20	14700	October 2012	July 2013	10	3303390
3	JessoreRoad-1	Swarlal Agarwala	C(V)-39/07-10 / 1949/SWC and L(II)-223/ 2010/311	29-01-2010 and 04-06-2010	01-12-2009	31-11-2010	15	2500	May 2010	March 2011	10	451184
4	JessoreRoad-1	Fresh	C(V)-39/ 1868/SWC	21-01-2013	01-02-2013	31-01-2014	16	2500	September 2013	August 2014	11	458536
												5857150

Source: Data collected from respective Centres

Appendix 2.4.6

(Refer paragraph 2.4.11.2 (i), page 84)

Minimum manpower requirement as per WDRA norms

Storage Capacity of Warehouse (in MT.)	Upto 5000	5001- 10000	10001- 25000	Above 25000
Warehouse Head/ QC person	1	1	1	1
QC Inspector (Technical Asst.)	-	1	1	2
Warehouse Asst.	1	1	3	4
Security Guards	3	3	4	6

Source: Records of WBSWC

Appendix 3.1*(Refer paragraph 3.3.5, page 92)***List of offices selected for test-check**

Sl. No.	District	Name of the Office
1	Kolkata	Finance Department, Nabanna and Writers' Buildings
2		Information and Cultural Department, Nabanna and Writers' Buildings
3		Medical College and Hospital, Kolkata
4		Director of Public Accounts, West Bengal
5		Labour Commission, Kolkata
6	Jalpaiguri	SP, Jalpaiguri
7		District Hospital, Jalpaiguri
8	Coochbehar	CMOH, Coochbehar
9		DM, Coochbehar
10	Purulia	District Hospital, Purulia
11		SP, Purulia
12	Bankura	DM, Bankura
13		Sammilani Medical College and Hospital
14	Hooghly	CMOH, Hooghly
15		Project Officer-cum-District Welfare Officer, Hooghly
16	Purba Medinipur	SP, Purba Medinipur
17		Project Officer-cum-District Welfare Officer, BCW, Purba Medinipur
18	Howrah	BMOH, Sankrail

Appendix 3.2
(Refer paragraph 3.4 (A), page 100)

Irregularities in payment of mobilisation advance

SL No.	Name of agency	Tender numbers	Time allotted for completion	Value of work	Mobilisation advance allowed	Date of mobilisation advance	Interest on mobilisation advance
<i>(All amounts in ₹ in lakh)</i>							
1	Subhash Bose	01/ND/SEEC/08-09	12 months	1404.91	111.50	July 2008	20.07
2	Tantia Gondwana JV	03/09-10 of EE/MSD	24 months	6787.16	500.00	July 2009 to January 2010	126.77
3	Gannon Dunkerley & Co. Ltd.	05/EC of 2006-07 of SEEC	24 months	5229.82	500.00	January 2008 to March 2009	91.29
4	Tantia Gondwana JV	117/2007-08 of EE/Ber I	24 months	4791.33	479.13	June 2009 to July 2009	84.67
5	Md. Abdul Hannan	18/09-10 of EE/Ber I	24 months	4798.38	400.00	March 2009 to February 2010	121.47
6	Aqueduct Plastics Pvt. Ltd.	05/NAD I/SEEC/ 08-09	18 months	7513.54	500.00	September 2009	105.73
7	Aqueduct Plastics Pvt. Ltd.	04/NAD I/SEEC/ 08-09	18 months	4652.90	465.29	March 2009 to November 2009	181.86
8	Anjana & Co.	01/NACD II/08-09	18 months	1714.80	136.02	March 2009	51.23
9	Anjana & Co.	02/NACD II/08-09	18 months	1585.91	125.79	March 2009	51.10
10	Aqueduct Plastics Pvt. Ltd.	03/NACD II/08-09	18 months	2794.31	221.70	March 2009	64.40
11	Tantia Construction Ltd.	263/SEWC/PHED 2012-13	600 days	5525.00	552.50	June 2013	64.88
12	Larsen & Tubro Ltd.	79/SEWC/PHED 2012-13	1000 days	15340.00	500.00	December 2012 to March 2013	65.91
13	NCC Ltd.	69/SEWC/PHED 2012-13	1100 days	24873.30	500.00	December 2012 to January 2013	63.25
14	NCC Ltd.	89/SEWC/PHED 2012-13	1000 days	16990.70	500.00	December 2012 to March 2013	60.80
15	Aqueduct Plastics Pvt. Ltd.	121/SEWC/PHED 2012-13	750 days	8089.00	500.00	January 2013	89.72
16	Aqueduct Plastics Pvt. Ltd.	122/SEWC/PHED 2012-13	600 days	5849.50	500.00	January 2013 to February 2013	93.98
17	Anjan Infrastructure Pvt. Ltd.	202/SEWC/PHED 2012-13	600 days	5892.00	473.00	February 2013	103.29
18	Anjan Infrastructure Pvt. Ltd.	224/SEWC/PHED 2012-13	600 days	3857.00	376.20	February 2013 to March 2013	79.80
19	Anjan Infrastructure Pvt. Ltd.	02/SEWC/PHED 2013- 14	700 days	5599.00	559.90	June 2013 to August 2013	78.51

Sl. No.	Name of agency	Tender numbers	Time allotted for completion	Value of work	Mobilisation advance allowed	Date of mobilisation advance	Interest on mobilisation advance
20	WAPCOS Limited	07/NAD-I/SEEC/ of 2008-09	--	119.00	11.90	March 2010	1.59
21	WAPCOS Limited	06/NAD-I/SEEC/ of 2008-09	--	126.00	12.60	March 2010	1.68
22	M.N. Dastur & Company Pvt. Ltd.	112 of 2006-07 of EE/Msd	--	367.00	36.70	March 2007	10.69
23	M.N. Dastur & Company Pvt. Ltd.	185 of 2006-07 of EE/Msd	--	98.00	9.80	March 2007	2.95

Source: Records of test-checked divisions of PHE

Appendix 3.3
(Refer paragraph 3.8 (A), page 105)

Statement showing industries brought under FAWLOI without any industrial disputes being raised

Meetings of the Screening Committee	Date of meeting	Name of units	RLO	Number of workmen during 2013-14	Assistance paid from	Months of excess payment up to September 2014	Excess payment of financial assistance (amount in ₹)
24th	21.09.2006	Hindustan Engg. & Industries Ltd.	KOL(S)	233	1.07.2006	99	27028000
26th	19.06.2007	Bharat Margarine Ltd.	KOL(S)	79	1.04.2007	90	8808500
28th	20.09.2007	PEC Engineering Pvt. Ltd.	KOL(S)	26	1.07.2007	87	2840500
32nd	14.09.2009	Viga Sports Pvt. Ltd.	KOL(S)	4	1.07.2009	63	360000
32nd	14.09.2009	Bansal Food Products	KOL(S)	19	1.07.2009	63	1710000
24th	21.09.2006	Eastern Geleuns (Gelatin) Pvt. Ltd.	Kalyani	26	1.07.2006	99	3016000
25th	06.02.2007	Jenson & Nicholson (India) Ltd.	Kalyani	204	1.01.2007	93	23052000
30th	03.11.2008	Steinhaus (India) Pvt. Ltd.	Kalyani	8	1.10.2008	72	784000
37th	16.01.2012	Jai Jute Industries Ltd.	Kalyani	1348	1.03.2011	43	86946000
42nd	09.01.2014	Ram Swarup Industrial Corporation	Kalyani	98	1.04.2013	18	2646000
31st	18.03.2009	Uluberia Powerloom Co-op. Society Ltd.	Uluberia	26	1.01.2009	69	2489500
		Total					159680500

Source: Records of Labour Commissioner and the respective RLOs

Appendix 3.4

(Refer paragraph 3.11.3.2, page 117)

Statement showing infrastructure initially used but subsequently remained idle

Description of infrastructure and location	Amount expended	Present status and observation
North 24 Parganas		
Training centre-cum-work shed at BDO office complex, Hasnabad PS	₹ 3.20 lakh in September 2008	During JPI, it was found (February 2015) that the completed construction was lying idle. Further enquiry revealed that consequent upon construction of another training hall at the BDO office complex by the Panchayat Samiti, this construction has been left abandoned for the last three years.
Market Complex at Dhamakhali GP under Sandeshkhali-II PS for marketing of SHG products	₹ 24.35 lakh during 2002-03	During JPI, it was seen (February 2015) that another marketing complex was constructed in front of existing complex by Self Help Group & Self Employment (SHG&SE) Department and this old market complex have been lying unused for last three years.
Uttar Dinajpur		
Advanced Glazed Pottery Unit for improved infrastructure for the local potters at Bahin GP under Raiganj Block	₹ 10.15 lakh (May 2005) for constructing working shed. ₹ 0.54 lakh (August 2005) for electrification. ₹ 0.16 lakh (July 2007) to West Bengal State Electricity Board, as security deposit ₹ 4.26 lakh which was disbursed by the District authority to an agency ¹ in three installments ² for supply and installation of machinery and equipments	Assessment of marketability and marketing arrangement of the products were not on records. Though the work with necessary electrification was completed in May 2008 and the groups started their activities, it was subsequently stopped for not being able to market the products. During JPI (March 2015), the complete constructed work shed including installed machinery and equipment was found lying idle. It was ascertained from the local authority that activities stopped as artisans failed to work in group approach. District authority admitting the fact stated that Forum of Scientists, Engineers and Technologists (FOSET), an organisation under the Department of Science of Technology, GoI was responsible for feasibility report and marketing of product. However, the fact remains that DRDC had not entered into any written agreement with the agency.
Hooghly		
Food Processing Centre at Bilkuli GP under the Singur PS	₹ 13.39 lakh ³ in 2007-09	DRDC, Hooghly took initiative for these projects involving a company, though it was a completely new project in that area. Though, initially the unit started functioning with the help of skilled personnel of the company and involving 15 SHGs, who were supposed to be trained subsequently to run the centre independently. At the time of JPI, the workshed including all machineries was found (March 2015) lying idle. Even rotten products were found in the shed. The district authority admitting the observations attributed the non-functioning of the unit to sudden departure of the company in 2011. Authority has since moved the Food Processing Industries Department, GoWB for revival of the unit.

¹ Forum of Scientists, Engineers and Technologists (FOSET)² ₹ 2.13 lakh in August 2006, ₹ 0.75 lakh in November 2009 and ₹ 1.38 lakh in March 2010³ ₹ 12.13 lakh for plant including workshed and machineries and ₹ 1.26 lakh for electrification works

Description of infrastructure and location	Amount expended	Present status and observation
Construction of DRDC Meeting Hall cum Training Centre ⁴ and two storage buildings ⁵ for storing of raw materials and products by SHGs	₹ 8.57 lakh ⁶ in 2007-09	During JPI, the hall was found (March 2015) full with books. Initially trainings were held, but the same was not done for the last four years. Whereas, the two storage buildings were found complete but lying idle at present. District authority while admitting audit observations stated that previously police personnel occupied the hall during law and order problem in block and after that BDO was utilising the hall for official purpose and at present was under municipal ⁷ area. However, authority asserted to utilise the infrastructure in future for the intended purpose.
Birbhum		
Four working sheds to store raw materials and products of SHGs under various GPs	₹ 17.34 lakh ⁸	During JPI of sites, all the work sheds were found (April 2015) lying idle. It was ascertained by the authority that initially the SHGs started their activities which was stopped later and presently sheds were lying unutilised for last four to six years. District authority while accepting the observations stated that steps would be taken to motivate new NRLM-compliant SHGs for proper utilisation of the infrastructure.
Construction of five Piggery House/ Sheds/ farm in four blocks (Md. Bazar, Mayureswar-II, Nalhati-I and Suri-II) for farming activities by SHGs	₹ 25.56 lakh ⁹	During JPI, it was known (April 2015) that initially the SHGs were using it. They subsequently stopped their farming activities rendering the infrastructure idle. District authority while accepting the observations stated to take steps to identify NRLM compliant SHGs to utilise the structure.
Construction of nine poultry sheds inclusive of five commercial broiler farm in three blocks (Nalhati-II, Md. Bazar and Dubrajpur)	₹ 23.71 lakh ¹⁰	During JPI, it was found (April 2015) that eight poultry sheds including four commercial broiler farming were lying idle, whereas one group, at Paduma GP, leased out the commercial broiler farm to a private party for poultry farming. In reply, district authority admitted the facts and replied that the groups, which were doing commercial broiler farming, could not sustain in market competition.

Source: Records of respective DRDCs and observations made during joint physical inspections

⁴ Singur BDO office complex

⁵ At Dankuni

⁶ ₹ 5.00 lakh to EO, Singur PS and ₹ 3.57 lakh to EO, Chanditala – II PS

⁷ Dankuni Municipality

⁸ ₹ 5.81 lakh to EO, Nalhati – II PS during 2002-05 for two sheds at Shitalgram GP for storing raw materials and products; ₹ 9.43 lakh to EO, Nalhati – II PS during 2006-09 for one shed in Bhadrapur – I GP for storing raw materials and products and ₹ 2.10 lakh to EO, Suri – II PS during 2002-03 for one cow shed at Domdoma GP

⁹ ₹ 4.14 lakh to EO, Md. Bazar PS during 2003-04 for two piggery farms at Angorgoria GP; ₹ 7.93 lakh to EO, Mayureswar – II PS during 2005-07 for one piggery farm at Kundala GP; ₹ 11.76 lakh to EO, Nalhati – I PS during 2004-08 for one piggery farm at Baniyor GP; ₹ 1.73 lakh to EO, Suri – II PS during 2002-04 for one piggery shed at Purandarpur GP

¹⁰ ₹ 5.48 lakh to EO, Md. Bazar PS during 2004-05 for two sheds at Charicha GP; ₹ 2.54 lakh to EO, Md. Bazar PS during 2004-05 for one shed at Angorgoria GP; ₹ 3.88 lakh to EO, Nalhati – II during 2004-05 for one shed at Bara – I GP; ₹ 11.81 lakh to EO, Dubrajpur PS during 2006-08 for five commercial broiler farm at four GPs, viz. Paduma, Chimpai, Parulia and Hetampur

Appendix 3.5

(Refer paragraph 3.11.3.3, page 117)

Statement showing infrastructure partially unutilised or idle

Description of infrastructure and location	Amount expended	Present status and observation
Construction of Workshed-cum-Marketing Outlet at office premises of Habra-II Panchayat Samiti in North 24 Parganas at an estimated cost of ₹ 8.80 lakh Subsequently, district authority approved a revised proposal of Executive Engineer, Zilla Parishad which included godown for raw materials and finished products, kitchen-cum-canteen to be run by SGSY Groups and office rooms for providing sitting arrangement of staff members relating to SGSY at an revised estimated cost of ₹ 15.95 lakh .	₹ 4.40 lakh in July 2007 to the EO, Habra-II Panchayat Samiti ₹ 3.60 lakh in February 2010 ₹ 7.95 lakh in March 2011	During joint visit, it was found that out of four market outlets, one outlet was irregularly running by a businessman who did not belong to any SHG and no shop was allotted to SHGs till date of audit (March 2015) even after lapse of four years from completion. Neither was it ascertainable from records whether any process of allotment was initiated. In reply, district authority admitted the facts as pointed out by Audit.
Rural Haat/ Market Shed at Ratan of Bhandar G.P under the Kaliyaganj PS, Uttar Dinajpur	₹ 6.08 lakh in November 2004 for construction of haat/ shed. ₹ 4.87 lakh for renovation of the Haat Shed	During joint visit, it was found (March 2015) that the location of the shed was not suitable for marketing and out of constructed eight outlets, only two stalls were handed over to a cluster involved in tailoring trade. However, the cluster did not start functioning. Other outlets remained unused even after lapse of more than 10 years of construction. In reply, district authority admitted the facts and attributed the same to marketing problems.
Construction of a Duck House on the bank of Lambadarpur Sayer at Suri-I PS, Birbhum for activities on duck farming by engaging SHGs	₹ 21.61 lakh in 2004-05	During visit, it was found (April 2015) that half of the construction was being used by one SHG for farming activities. SHG assigned with the other half did not start functioning. District authority admitted the facts.

Source: Records of respective DRDCs and observations made during joint physical inspections

Appendix 3.6

(Refer paragraph 3.11.5, page 117)

Statement showing instances of diversion of SGSY Infrastructure Funds

Year	Purpose	Authority to whom disbursed	Amount (₹ in lakh)
North 24 Parganas			
2005-06	Construction of Hatcheries and Incubator at State Poultry Farm (SPF), Gobardanga	Asst. Director, Animal Resources Development (ARD) Department	10.00
2006-07	Construction of 4000 liter Bulk Cooler at Ghatbour under Bangaon Block	MD, Ichamati Co-operative Milk Union	17.26
2006-07	Installation of Laparoscopy machine for ARD Department	MD, Ichamati Co-operative Milk Union	8.30
2006-07	Rajya Sayambhar Mela	PD, Mohukuma Rural Development Authority, Siliguri	0.45
2006-07	Industrial India Trade Fair	EO, Barrackpore-II PS	0.32
2007-08	Supply of soil & water testing kits	CEO, Fish Farmers Development Authority, North 24 Parganas	2.52
2007-08	Training on drumstick and papaya	PD, Comprehensive Area Development Corporation, Deganga	1.95
2008-09	Renovation of Development of Women and Children in Rural Areas (DWCRA) Building	EO, Sandeshkhali-I	1.95
2008-09	Installation of eight automatic milk collection unit	Ichamati Milk Union Ltd.	11.20
2008-09	Electricity, furniture and conveyance in Chakla Mela	EO, Deganga	0.35
2009-10	Renovation of DWCRA Building	EO, Sandeshkhali-I	4.56
2010-11	Improvement of SDO's Conference Hall	SDO, Bongaon	1.50
Uttar Dinajpur			
2007-08	Renovation of Kishalaya Mancha and Sports Complex	SDO, Islampur	4.76
2012-13	Repairing and renovation of Netaji Subhash Mancha (Public Hall), Islampur	SDO, Islampur	5.00
2012-13	Renovation and decoration of DRDC meeting hall	Additional Executive Officer, Uttar Dinajpur Zila Parishad	12.00
Hooghly			
2007-08	Renovation of toilet at the premises of Chief Medical Officer of Health	EO, Chinsurah-Mogra PS	0.76
2010-11	Milk Parlour at District Collectorate, Hooghly	Damodar Co-op Milk Producer Union Ltd.	0.80
2011-12	Renovation and repair of ladies toilet	EO, Pandua PS	2.33
2012-13	Furniture and interior works for the meeting hall of DRDC, Hooghly Zilla Parishad	AEO, Hooghly Zilla Parishad	20.49
Total			106.50

Source: Records of respective DRDCs

Appendix 3.7
(Refer paragraph 3.12.2, page 120)

Statement of excess expenditure

District	Name of scheme	Name of division	Name of contractor	Tender No.	Pipes used in	No. of schemes	Length of pipeline executed (in meter)	Amount paid to contractor as per contract (₹ in lakh)	Value of pipe line delivered as assessed in audit (₹ in lakh)	Excess expenditure (₹ in lakh)
Murshidabad	Surface Based PWSS	Central Sector	M/s Petron Civil Engineering Pvt Ltd.	180 of 2007-08	CWRM	1	110105	8401.33	4857.54	3543.79
					Distribution		1071689	3743.98	2963.54	780.44
		Beniagram		32 Agencies	Distribution	1	70185	370.96	232.69	138.27
	Ground Based PWSS	Baharampur Division	Tantia Gondwana JV	01/2009-10 of EE/Ber-I	RM	24	17990	312.85	74.74	238.11
					Distribution		380535	1252.39	913.90	338.49
			Md. Abdul Hannan	18/2009-10 of EE/Ber-I	RM	17	15313	380.08	68.32	311.76
					Distribution		338959	1458.07	754.58	703.49
		Murshidabad Division	Tantia Gondwana JV	03/2009-10 of EE/MSD	RM	28	25286	456.96	116.41	340.55
					Distribution		394118	1774.07	1009.75	764.32
			Md. Abdul Hannan	115/2009-10 of EE/MSD	Distribution	6	72339	329.18	127.33	201.85
			Concord Engineering	100/2009-10 of EE/MSD	RM	11	9474	152.03	119.59	32.44
					Distribution		237254	888.64	597.79	290.85
Nadia	Surface Based PWSS	Chakdah	NCCL	04/NAD-I/SEEC of 2009-10	RW&CW RM	1	56996	2702.27	2293.12	409.15
					Distribution		658322	2440.92	1509.60	931.32
		Haringhata-Chakdah	NCCL	03/NAD-I/SEEC of 2009-10	RW&CW RM	1	67746	3496.88	3023.30	473.58
					Distribution		740948	2766.32	1842.39	923.93
	Ground Based PWSS	Northern Sector	NCCL	16/ SE EC/ ND/2006-07	RM	3	139764.54	7369.04	4864.70	2504.34
			NCCL	01/ND/ SEEC /2009-10	Distribution	15	495956	2096.22	1415.34	680.88
		Nadia Division	T K Bhattacharya	05/ND/ SEEC /2008-09	Distribution	5	49636	223.71	107.63	116.08
				06/ND/ SEEC /2008-09	Distribution	3	33986	150.70	85.96	64.74
		Arsenic - I	Auqueduct Plastic Pvt. Ltd.	04/NAD-I/ SEEC /2008-09	RM	9	17413	294.89	72.08	222.81
					Distribution		366623	1268.06	985.41	282.65

District	Name of scheme	Name of division	Name of contractor	Tender No.	Pipes used in	No. of schemes	Length of pipeline executed (in meter)	Amount paid to contractor as per contract (₹ in lakh)	Value of pipe line delivered as assessed in audit (₹ in lakh)	Excess expenditure (₹ in lakh)
		Arsenic – II	Anjana & Co. Aquaduct Plastic Pvt. Ltd.	05/NAD-I/ SEEC /2008-09	RM	26	31064	536.51	141.30	395.21
					Distribution		524187	2004.18	1377.32	626.86
				02/NACD-II/2008-09	Distribution	5	127877	503.17	322.18	180.99
				01/NACD-II/2008-09	Distribution	7	152130	525.69	308.28	217.41
				03/NACD-II/2008-09	Distribution	11	193462	886.80	557.97	328.83
Bankura	Bnk-I, II & Barjora	Bankura	NCCL	69/SEWC/ PHED/2012-13	Distribution	1	763454	3059.56	2487.87	571.69
	Saltora & Chhatra		L&T	79/2012-13 of SE,WC/PHED	Distribution	1	680471	2325.18	2221.78	103.40
	Khatra	Bankura Water Supply Division	NCCL	89/2012-13 of SE,WC/PHED	Distribution	1	500235	2789.06	1455.94	1333.12
	Simlipal		Anjan Infrastructure	202/2012-13 of SE,WC/PHED	Distribution	1	279509	656.89	631.92	24.97
	Sarenga			224/2012-13 of SE,WC/PHED	Distribution	1	138007	566.94	308.82	258.12
	Bishnupur			02/2012-13 of SE,WC/PHED	Distribution	1	184276	637.34	402.55	234.79
	Raipur		Tantia	263/2012-13 of SE,WC/PHED	Distribution	1	343727	1227.91	963.81	264.10
	Onda		Aquaduct	121/2012-13 of SE,WC/PHED	Distribution	1	436977	1188.66	986.34	202.32
	Indus			122/2012-13 of SE,WC/PHED	Distribution	1	226814	542.09	522.60	19.49
South 24 Parganas	Ground Water PWSS	Alipore	-	-	Distribution	44	1878397	4417.22	3638.42	778.80
Total						227	11831224.54	64196.75	44362.81	19833.94

Source: Records of test-checked divisions of PHE

Appendix 3.8*(Refer paragraph 3.12.3.1, page 121)***Statement showing excise duty exemption certificates issued by Executive Engineer,
Bankura Division against supply of materials for use in water supply schemes**

Sl. No.	Project against which exemption certificate issued	Date of purchase of material	Item description	Length (in meter)	Value (in ₹)
1	Khatra Hirabandh Ranibandh	August 2013	UPVC pipes	301890	114129157
2	Bankura I & II and Barjora Blocks	August 2013	UPVC pipes	372786	156083705
3	Bankura I & II and Barjora Blocks	August 2013	UPVC pipes	5107	7476137
4	Saltora and Chhatna Block	July 2013	DI Pipes	11480	65975746
5	Saltora and Chhatna Block	October 2013	UPVC pipes	80650	30422869
6	Saltora and Chhatna Block	October 2013	UPVC pipes	9794	11281121
7	Onda Block	March 2014	DI pipes	40757	86729645
8	Onda Block	March 2014	DI pipes	4270	14633290
9	Bishnupur Block and Bishnupur Municipality	March 2014	DI pipes	5424	9055931
10	Simlipal Block	March 2014	DI pipes	33755	53428942
11	Indus Block	March 2014	DI Pipes	8253	11588692
12	Sarenga Block	March 2014	DI Pipes	25077	46305896
13	Sarenga Block	March 2014	DI Pipes	540	1473660
			Total	899783	608584791

Source: Records of Executive Engineer, Bankura Division

Appendix 3.9*(Refer paragraph 3.12.8, page 124)***Schemes where idle salary was paid during 2009-15 for guarding**

Name of scheme	Date of completion of work	Amount spent during 2009-15 (in ₹)
Raipur	1996	1102081
Indus	1995	917284
Sanabandh	1977-78	1137679
Moynapur	2008	949637
Sarenga	1999	996179
Simlipal	2001	931775
Sonamukhi	1996	1011854
Onda	1987-88	1118950
Jhantipahari	1977-78	1076693
Taldangra	1997	1040480
Charadihi	1966-67	1050228
Patrasayar	1996	1041938
Joyrambati	1983	1173204
Ashna (Katjuridanga)	2003-04	933698
Bikna	2002-03	1135654
Beliatore	1989-90	1582862
Kenjakura	1978-79	1269101
Mukutmonipur Ranibandh Khatra	2006-07	1699884
Kotulpur	1982	1231077
Sarberia	1981-82	1019418
Nabakishore	1995	1014879
Rampur	1995	950863
BSMC&H	1970-71	2945856
Total		27331274

Source: Records of test-checked divisions of PHE

Appendix 3.10

(Refer paragraph 3.13.4, page 127)

Number of coaching camps targeted and actually held during 2012-15

Sl. No.	Name of the discipline of sports	2012-13		2013-14		2014-15	
		Number of camps targeted	Number of camps organised	Number of camps targeted	Number of camps organised	Number of camps targeted	Number of camps organised
1	Archery	4	4	4	Nil	3	1
2	Athletics	22	12	26	18	3	3
3	Badminton	3	2	3	Nil	1	Nil
4	Basketball	4	2	5	Nil	1	Nil
5	Boxing	4	Nil	4	Nil	-	-
6	Football	22	21	27	18	23	17
7	Gymnastics	5	3	5	Nil	3	1
8	Hockey	2	1	3	Nil	-	-
9	Kho-Kho	12	11	14	Nil	7	3
10	Kabaddi	12	9	14	Nil	1	Nil
11	Swimming	9	5	11	Nil	7	6
12	Table Tennis	10	5	12	Nil	4	Nil
13	Volleyball	16	13	18	Nil	10	8
14	Rifle Shooting	2	Nil	2	Nil	-	-
15	Wrestling	2	-	2	Nil	-	-
16	Weight Lifting	-	-	-	Nil	-	1
Total		129	88	150	36	63	40

Source: Records of the West Bengal Council of Sports

Appendix 3.11
(Refer paragraph 3.18, page 140)

Statement showing details of mismanagement of cash

(Amount in ₹)

Sl. No.	Name of the office	Date of verification by DDO at the instance of Audit	Book balance as per cash book on the day of verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/undisbursed cheques	Unauthorised advance from undisbursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undisbursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Backward Classes Welfare Department									
1.	Commissioner of Backward Classes Welfare, Kolkata	23.07.2014	679272.00	630702.00	48570.00	0.00	48570.00	0.00	0.00
Health and Family Welfare Department									
2.	Superintendent, Sub Divisional Hospital, Uluberia, Howrah	13.08.2014	454587.00	370939.00 ¹¹	83648.00	83648.00	0.00	0.00	0.00
3.	Karimpur RH, under CMOH, Nadia	11.08.2014	21291.65	13680.00	7611.65	7611.65	0.00	0.00	0.00
Information and Cultural Affairs Department									
4.	Principal Secretary, Information & Cultural Affairs Department, Government of West Bengal, Kolkata	07.04.2014	27601396.00	26489243.00	1112153.00	0.00	0.00	1112153.00	0.00
Judicial Department									
5.	Legal Remembrancer, West Bengal, Kolkata	28.04.2014	1061358.00	215259.00	846099.00	0.00	0.00	846099.0	0.00
6.	Registrar, Calcutta High Court (Original Side), Kolkata	10.11.2014	1216611.30	1113271.85	103339.45	103339.45	0.00	0.00	0.00
7.	Registrar General, Calcutta High Court (Appellate Side), Kolkata	25.11.2014	3115891.00	1651408.00 ¹²	1464483.00	570635.00	0.00	0.00	893848.00

¹¹ Includes two Lapsed Cheques of ₹ 0.06 lakh

¹² Includes four Lapsed Cheques of ₹ 0.25 lakh

Sl. No.	Name of the office	Date of verification by DDO at the instance of Audit	Book balance as per cash book on the day of verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers/ undischursed cheques	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Amounts claimed by DDOs to be in undischursed cheques without producing them before Audit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
8.	Additional Chief Judicial Magistrate, North 24 Parganas	24.06.2014	4520536.00	3975645.45	544890.55	0.00	0.00	544890.55	0.00
Panchayat and Rural Development Department									
9.	BDO, Minakhan, North 24 Parganas	11.03.2014	19556216.05	19510564.05	45652.00	45652.00	0.00	0.00	0.00
10.	BDO, Jaynagar-II, South 24 Parganas	02.01.2015	722067.60	119166.50 ¹³	602901.10	0.00	0.00	602901.10	0.00
11.	BDO, Balurghat, Dakshin Dinajpur	19.03.2015	2688952.00	2154475.00 ¹⁴	534477.00	134477.00 ¹⁵	0.00	400000.00	0.00
12.	BDO, Nakashipara, Nadia	19.05.2015	690428.00 ¹⁶	163296.50	527131.50	90571.28	0.00	436560.22	0.00
School Education Department									
13.	District Inspector of Schools (Secondary Education), Kolkata	02.01.2015	4008491.25	3956877.25	51614.00	0.00	0.00	0.00	51614.00
TOTAL			66337097.85	60364527.60	5972570.25	1035934.38	48570.00	3942603.87	945462.00

Source: Records of respective DDOs

¹³ Includes Six Lapsed Cheques of ₹ 0.76 lakh

¹⁴ Includes four Lapsed Cheques of ₹ 0.08 lakh

¹⁵ Vouchers amounting to ₹ 1.29 lakh were not produced before Audit

¹⁶ Only cash balance was considered ignoring bank balance

Appendix 3.12
(Refer paragraph 3.19, page 142)

Statement showing Department-wise and year-wise list of outstanding IRs and paragraphs

Year	Land and Land Reforms		Social Welfare		Public Health Engineering		School Education		Backward Classes Welfare		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1987-88	0	0	0	0	1	1	0	0	0	0	1	1
1988-89	0	0	0	0	1	1	0	0	0	0	1	1
1989-90	0	0	0	0	1	1	0	0	0	0	1	1
1990-91	0	0	0	0	1	2	0	0	0	0	1	2
1991-92	0	0	0	0	2	3	0	0	0	0	2	3
1992-93	1	1	0	0	2	2	0	0	0	0	3	3
1993-94	0	0	1	1	3	3	0	0	0	0	4	4
1994-95	0	0	0	0	1	1	0	0	0	0	1	1
1995-96	0	0	0	0	1	1	0	0	0	0	1	1
1996-97	1	1	0	0	0	0	0	0	0	0	1	1
1997-98	1	1	0	0	1	1	0	0	0	0	2	2
1998-99	0	0	0	0	4	4	0	0	0	0	4	4
1999-2000	0	0	0	0	3	3	0	0	0	0	3	3
2000-01	0	0	0	0	2	2	0	0	0	0	2	2
2001-02	1	1	0	0	4	4	0	0	0	0	5	5
2002-03	0	0	0	0	4	4	1	1	0	0	5	5
2003-04	2	2	0	0	12	22	0	0	1	1	15	25
2004-05	2	2	0	0	7	10	1	1	0	0	10	13
2005-06	5	16	0	0	1	1	1	1	2	6	9	24
2006-07	12	42	0	0	3	7	4	6	2	2	21	57
2007-08	11	28	0	0	1	1	8	10	2	2	22	41
2008-09	5	11	1	1	14	21	7	23	1	1	28	57
2009-10	11	11	2	8	15	26	10	30	6	6	44	81
2010-11	10	33	0	0	23	39	8	22	1	2	42	96
2011-12	16	67	2	13	23	55	27	85	4	7	72	227
2012-13	13	45	0	0	6	19	22	82	3	4	44	150
2013-14	25	138	7	13	25	73	35	131	6	14	98	369
2014-15	21	252	9	40	0	0	21	102	20	100	71	494
	137	651	22	76	161	307	145	494	48	145	513	1673

LIST OF ABBREVIATIONS USED IN THE REPORT

Abbreviation	Full form
AAI	Airport Authority of India
ACS	Additional Chief Secretary
ADB	Asian Development Bank
ADG&IG	Additional Director General & Inspector General of Correctional Services
ADSR	Additional District Sub Registrar
AE	Assistant Engineer
AEO	Additional Executive Officer
AGM	Annual General Meeting
AIIMS	All India Institute of Medical Sciences
ANM	Auxiliary Nursing Midwifery
AO	Actual Occupancy
APEDA	Agricultural & Processed Food Products Export Development Authority
B.Sc.	Bachelor of Science
BCW	Backward Classes Welfare
BDO	Block Development Officer
BIS	Bureau of Indian Standards
BOP	Business Optimisation Plan
BOQ	Bill of Quantities
BPHC	Block Primary Health Centre
BRGF	Backward Region Grant Fund
CAD	Correctional Administration Department
CBR	California Bearing Ratio
CCH	Central Correctional Home
CCTV	Closed Circuit Television
CEO	Chief Executive Officer
CESC	Calcutta Electric Supply Corporation
CH	Correctional Home
CHC	Community Health Centre
CN	Core Network
CNCPL	Comprehensive New Connectivity Priority List
COM	College of Medicine
CONCOR	Container Corporation of India Limited
CONFED	West Bengal State Consumers' Co-operative Federation Limited
COSA	Computerisation of Salary Accounts
CPC	Centre for Perishable Cargo
CPWA	Central Public Works Accounts
CPWD	Central Public Works Department
CWC	Central Warehousing Corporation
CWRM	Clear Water Raising Mains
DCH	District Correctional Home
DCR	Duplicate Carbon Receipt
DDO	Drawing & Disbursement Officer
DH	District Hospital
DI	Ductile Iron
DLP	Defect Liability Period
DM	District Magistrate
DPR	Detailed Project Report
DRDC	District Rural Development Cell

Abbreviation	Full form
DRRP	District Rural Roads Plan
DSA	District Sports Association
DYO	District Youth Officer
EB	Emerald Bower
EC	Executive Council
ECG	Electrocardiogram
ED	Excise Duty
EE	Executive Engineer
ENT	Ear, Nose & Throat
EO	Executive Officer
F&S	Food & Supplies
FAWLOI	Financial Assistance to the Workers in Locked out Industrial Units
FCI	Food Corporation of India
FD	Fixed Deposit
FIFO	First In First Out
GBY	Grameen Bhandaran Yojana
GNM	General Nursing & Midwifery
GO	Guaranteed Occupancy
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
GSB	Granular Sub-base
GTA	Gorkha Territorial Administration
H&FW	Health & Family Welfare
HCC	Heritage Conservation Committee
HDPE	High-Density Poly Ethylene
HRH	Human Resources for Health
I&W	Irrigation & Waterways
ID	Identification
IFFCO	Indian Farmer's Fertiliser Co-operative
IFMS	Integrated Financial Management System
INC	Indian Nursing Council
IPGMER	Institute of Post Graduate Medical Education & Research
IPHS	Indian Public Health Standard
IR	Inspection Report
IT	Information Technology
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
JPI	Joint Physical Inspection
KMC	Kolkata Medical College
KMDA	Kolkata Metropolitan Development Authority
KMRCL	Kolkata Metro Rail Corporation Limited
KURP	Kumartuli Urban Renewal Project
LDC	Lower Division Clerk
LIFO	Last In First Out
LPC	Last Pay Certificate
LPS	Litre per Second
LTNRCS	Long Term Non-Residential Coaching Scheme
M.Ch.	Magister Chirurgiae (Master of Surgery)
M.Sc.	Master of Science
MBBS	Under-graduate Medical Education
MCH	Medical College & Hospital
MCI	Medical Council of India

Abbreviation	Full form
MD	Managing Director/ Doctor of Medicine
MERT	Medical Education, Research and Training
MGNREGA	The Mahatma Gandhi National Rural Employment Guarantee Act
MHA	Ministry of Home Affairs
MLD	Million Litre per Day
MO	Medical Officer
MOH&FW	Ministry of Health & Family Welfare
MoR	Ministry of Railways
MoRD	Ministry of Rural Development
MOU	Memorandum of Understanding
MoUD	Ministry of Urban Development
MPLAD	Members of Parliament Local Area Development Fund
MPM	Model Prison Manual
MPS	Main Pumping Station
MS	Master of Surgery
MSA	Manbhum Sports Association
MSR	Minimum Standard Requirements
MT	Metric Ton
NABARD	National Bank for Agriculture and Rural Development
NBDD	North Bengal Development Department
NCRB	National Crime Records Bureau
NeGP	National e-Governance Plan
NGO	Non-Governmental Organisation
NGR	Normal Gratuitous Relief
NHRC	National Human Rights Commission
NIC	National Informatics Centre
NIT	Notice Inviting Tenders DI
NQM	National Quality Monitor
NRLM	National Rural Livelihoods Mission
NRDA	National Rural Road Development Agency
NTC	Nursing Training Centre
NTS	Nursing Training School
NWR	Negotiable Warehouse Receipt
OACH	Open Air Correctional Home
OPD	Out Patient Department
P&RD	Panchayat & Rural Development
PAC	Public Accounts Committee
PAN	Permanent Account Number
PCI	Pavement Condition Index
PD	Project Director
PEG	Private Entrepreneur Guarantee
PG	Post-Graduate
PHC	Primary Health Centre
PHE	Public Health Engineering
PIU	Programme Implementation Unit
PL	Personal Ledger
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMSSY	Pradhan Mantri Swasthya Suraksha Yojana
PPSWOR	Probability Proportional to Size Without Replacement
PRI	Panchayati Raj Institutions
PS	Panchayat Samiti
PSI	Prison Statistics India

Abbreviation	Full form
PSU	Public Sector Undertaking
PWD	Public Works Department
PWSS	Piped Water Supply Scheme
QC	Quality Control
QCR	Quality Control Register
RBU	Rabindra Bharati University
RCC	Reinforced Cement Concrete
RDBMS	Relational Database Management System
RH	Rural Hospital
RICA	Regional Institute of Correctional Administration
RIDF	Rural Infrastructure Development Fund
RKVY	Rashtriya Krishi Vikas Yojana
RLO	Regional Labour Office
SBD	Standard Bidding Document
SBI	State Bank of India
SC	Sub Centre
SCH	Subsidiary Correctional Home
SDH	Sub-district Hospital
SDO	Sub Divisional Officer
SE	Superintending Engineer
SGSY	Swarnajayanti Gram Swarojgar Yojana
SHG	Self Help Group
SIM	Subscriber Identity Module
SJDA	Siliguri Jalpaiguri Development Authority
SKUS	Sambay Krishi Unnayan Samiti
SO	Self Operation
SoP	Standard Operating Procedure
SoR	Schedule of Rates
SP	Superintendent of Police
SQL	Structured Query Language
SQM	State Quality Monitor
SRSWOR	Simple Random Sampling without Replacement
SSB	Super Speciality Block
SSDA	Shriniketan Santiniketan Development Authority
STA	State Technical Agency
TDS	Tax Deducted at Source
UC	Utilisation Certificate
UG	Under-Graduate
UTP	Under-trial Prisoner
V&MC	Vigilance & Monitoring Committees
VYBK	Vivekananda Yuba Bharati Krirangan
WBECSC	West Bengal Essential Commodities Supply Corporation
WBFR	West Bengal Financial Rules
WBM	Water Bound Macadam
WBMSCL	West Bengal Medical Services Corporation Limited
WBPCB	West Bengal Pollution Control Board
WBSCS	West Bengal State Council of Sports
WBSMB	West Bengal State Marketing Board
WBSR	West Bengal Service Rules
WBSRDA	West Bengal State Rural Development Agency
WBSRLM	West Bengal State Rural Livelihoods Mission
WBSWC	West Bengal State Warehousing Corporation
WBTR	West Bengal Treasury Rules

Abbreviation	Full form
WBUHS	West Bengal University of Health Sciences
WC	Western Circle
WDRA	Warehousing Development & Regulatory Authority
WHO	World Health Organisation
ZP	Zilla Parishad

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