	Paragraph	Page
Preface		V
Executive Summary		vii
Chapter 1: Overview of the General and Social Sector		1
Chapter 2: Performance Audits		
Health & Family Welfare Department		
National Rural Health Mission	2.1	7
School Education Department		
Secondary Education in West Bengal	2.2	33
Housing Department		
Schemes implemented by Housing Department	2.3	50
Chapter 3: Compliance Audit		
Backward Classes Welfare and Tribal Development Departments		
IT Audit of e-enabled services in the Backward Classes Welfare Department	3.1	67
Backward Classes Welfare and Minority Affairs & Madrasah Education Department		
Identification of beneficiaries and disbursement of loans by State Corporations	3.2	76
Disaster Management Department		
Extra expenditure in purchase of tarpaulin	3.3	85
Food & Supplies and Finance Departments		
Target of setting up a modernised food testing laboratory remaining unachieved	3.4	86
Health & Family Welfare Department		
Implementation of Food Safety & Standards Act, 2006	3.5	87
Avoidable expenditure on cleaning/ housekeeping services	3.6	99
Information & Cultural Affairs Department		
Preservation of historical monuments and archaeological sites	3.7	101
Minority Affairs & Madrasah Education Department		
Implementation of scheme for development of Wakf properties	3.8	112
Mass Education Extension & Library Services Department		
Defalcation of Government money	3.9	114
Panchayats & Rural Development Department		
Defalcation of Government receipts	3.10	115

Table of Contents

	Paragraph	Page
Refugee Relief & Rehabilitation Department		
Tardy implementation of scheme for improvement of rural colonies for displaced persons	3.11	117
Technical Education & Training Department		
Lax implementation of Community College scheme for skill development	3.12	120
Urban Development Department		
Kolkata Metropolitan Development Authority		
Execution of flyover projects by Kolkata Metropolitan Development Authority	3.13	122
Excess expenditure due to unjustified computation of rate	3.14	137
Siliguri Jalpaiguri Development Authority		
Blocked expenditure on decorative lights	3.15	138
Women & Child Development and Social Welfare Department		
Wastage of rice meant for a nutritional scheme	3.16	140
General		
Cash management in Government Departments	3.17	141

Appendices

Description		Page
Appendix 1.1	Audit jurisdiction of Pr. AG (General & Social Sector Audit), West Bengal	145
Appendix 1.2	Statement showing department-wise and year-wise list of outstanding IRs and paragraphs	147
Appendix 1.3	Departments who did not submit <i>suo motu</i> replies with number of paras/ reviews involved	148
Appendix 1.4	Statement showing significant recommendations of PAC against which Action Taken Notes were outstanding from Departments	149
Appendix 2.1.1	List of test-checked Districts with Blocks and other units	151
Appendix 2.1.2	Idle equipments in Raiganj District Hospital valued ₹ 17.84 lakh	153
Appendix 2.1.3	Major drugs which were not in stock during the visit of Audit	154
Appendix 2.2.1	Budget outlay and expenditure for Secondary Education during 2011-16	155
Appendix 2.2.2	Receipt and expenditure of RMSA funds	155
Appendix 2.2.3	District-wise Student Class room Ratio and Pupil Teacher Ratio	156
Appendix 2.3.1	Plan Capital expenditure-Budget and Expenditure	157
Appendix 2.3.2	False reporting of number of houses completed in the test-checked blocks of Jalpaiguri	157
Appendix 3.1	Name of the Central Corporations, their State Channelising Agencies and major loan schemes implemented in West Bengal	158
Appendix 3.2	Parking of Central loan funds at the test-checked districts	159
Appendix 3.3	Statement showing avoidable excess expenditure on purchase of tarpaulin	160
Appendix 3.4	List of Food Business Operators running in Purba Medinipur without food license/ registration	161
Appendix 3.5	Shortfall in inspections of FBOs in the State	162
Appendix 3.6	List of historical monuments and archaeological sites including two district museums visited by Audit in the test-checked districts	163
Appendix 3.7	List of projects for which grants of 13th Finance Commission was lapsed	164
Appendix 3.8	List of cases where amounts debited in the bank account were more than amount entered in the cash book	165

	Description	Page
Appendix 3.9	Statement of various stages of implementation of a flyover project and activities linked thereto as stipulated in IRC: SP: 19-2001	166
Appendix 3.10	Statement of details of private consultants and third party quality control agencies engaged by KMDA for three flyover projects covered by Audit	167
Appendix 3.11	Comparison of rate allowed <i>vis-à-vis</i> rate admissible for Tendered Item	168
Appendix 3.12	Excess payment made to contractors due to adoption of inflated rates on earth work	169
Appendix 3.13	Statement showing details of mismanagement of cash	170
List of Abbreviat	tions used in the report	175