Report of the
Comptroller and Auditor General of India
(Compliance Audit)
for the period ended 31 March 2024

Government of West Bengal

Report No. 1 of the year 2026
(Compliance Audit-Civil)

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PREFACE

This Report for the year ended 31 March 2024 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2023-24, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2023-24 have also been included, wherever pertinent.

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

EXECUTIVE SUMMARY

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Out of 24 Departments under the jurisdiction of Office of the Principal Accountant General (Audit-II), West Bengal, this Report covers matters arising from compliance audit of 12 Government Departments.

The significant Audit observations of this Report are as follows:

Significant Audit Observations

Subject Specific Compliance Audit Report (SSCA) on Adequacy and Efficacy of Infrastructure of Animal Resource Development Department

The ARDD does not have a Strategic Plan or Vision Document for the maintenance/upkeep of infrastructure of the Veterinary Units/laboratories/ Poultry and Livestock farms of the State. The Directorate has also not formulated a policy for strengthening the existing veterinary infrastructure of the State nor does it have any standard or norms for equipping Veterinary Hospitals, Laboratories *etc*., under its control. In the absence of plans, policy, norms and guidelines of ARDD, documented policies/best practices of other States along with existing guidelines, notifications, orders and Circulars issued by the Government of India (GoI) and GoWB were used as audit criteria.

The Veterinary Hospitals lacked separate large and small animal examination rooms, in-patient facilities, and power backup for surgeries. Essential high-end equipment (*e.g.*, *Radiographic Digital System, anaesthesia system for large animals, centralised oxygen supply system*) were either absent or, non-functional and had not been repaired or replaced. In test-checked BAHCs, 46 *per cent* of surgical instruments were found to be unserviceable.

(Paragraph 2.8.1.1)

All the test checked polyclinics, State Animal Health Centres (SAHCs), Block Animal Health Centres (BAHCs) and Additional Block Animal Health Centres (ABAHCs) were not provided with sufficient medicines for adequate treatment. Due to the shortage of medicines and vaccines in the animal health care centres and hospitals in the State, adequate treatment for animals could not be ensured.

(Paragraph 2.8.1.2)

The Department has not framed any Standard Operating Procedures (SOPs) to manage epidemics or outbreaks. Most facilities lacked basic equipment and consumables required for the timely investigation of disease outbreaks.

(Paragraph 2.8.2.1)

There were no segregated bins to collect different types of bio-medical wastes and equipment like incinerator, autoclave *etc*. Five of the eight test checked SAHCs were not provided with any bio-waste disposal equipment like incinerator or microwaves. The waste was being collected and dumped in open air only to be burned or, occasionally disposed of through the municipal garbage collector.

(Paragraph 2.8.2.2)

Shortage of equipment was noticed in all the seven test-checked Mobile Veterinary Clinics (MVCs). Veterinary Officers of the test checked MVCs stated that surgical equipment *viz.* mayo scissors, BP handle and blade, artery forceps, curved and straight needle, surgical gloves, vaginal speculum, stethoscope, thermometer, cannula and aprons were not available.

(Paragraph 2.8.3.2)

A Feed Testing Laboratory constructed at Jalpaiguri in 2019 at a cost of ₹ 50.27 lakh has never been used due to a shortage of manpower, rendering the entire expenditure wasteful.

(Paragraph 2.9.3)

Due to lack of adequate infrastructure in the farms, especially bio security measures, and due to shortage of manpower, the poultries were exposed to the risk of bird mortality.

(Paragraph 2.10.1)

Due to the absence of proper cleaning facility, the quality of the products being made at Meat processing plants was at risk of being compromised. In addition, the lack of qualified laboratory personnel to perform microbiological tests and personnel to supervise final goods, raised doubts about the quality of products

(Paragraph 2.13)

The Feed plants operated by the West Bengal Livestock Development Corporation Limited (WBLDCL) were functioning at sub-optimal capacity due to low market demand, with no proactive analysis or remedial measures.

(Paragraph 2.14.1)

Assets created by Department such as Bio-methanation plant and Quarantine Centre were not properly managed and remained unutilized for prolonged periods, leading to their deterioration and dilapidation. Further, non-utilisation of assets also impacted flow of envisaged benefits to stakeholders

(Paragraph 2.15)

The overall vacancy rate in the Animal resource and Animal Health (AR & AH) Directorate was 62.74 *per cent* (5,374 sanctioned posts vs. 2,002 in position as of August 2024). Audit further observed that out of 2,054 Animal Development Aid centres (ADACs), only 176 ADACs were in operation, due to availability of just 176 Livestock Development Assistants (LDAs) in the Department, and the rest of the ADACs were not functioning due to the vacancy in the post of LDA.

(Paragraphs 2.16.1 and 2.16.3)

Recommendations:

1. ***The Department should work out a detailed plan to create adequate infrastructure and supply essential equipment in veterinary hospitals to provide effective animal care and treatment. Steps should also be taken to make available trained manpower in these hospitals/animal health care centres to plug the gaps in service delivery.***
2. ***The Department should, through regular monitoring and provision of adequate funds, ensure uninterrupted availability of essential medicines at all hospitals and establish timely replenishment of stocks.***

3. ***The Department should devise a necessary SoP and provide basic equipment & consumables to all hospitals to deal with epidemics. The Department should set up bio-waste management infrastructure as per the Bio-Medical Waste Management Rules 2016 for safe disposal of bio waste.***

4. ***The Department should make fund provision and ensure adequate supply of medicines and equipment required by mobile clinics to make them fully functional.***

5. ***Necessary steps should be taken by the Department to renovate laboratory buildings and ensure provision of required equipment and manpower to them. The Department may also take steps to ensure that the Regional Laboratory and the Feed Testing Laboratory at Jalpaiguri are made functional immediately for treatment of animals and testing of feed.***

6. ***The Department should strengthen farm-level bio-security by establishing clear protocols and filling in infrastructural gaps to ensure protection of poultry from related hazards.***

7. ***The Department should develop adequate infrastructure to maintain hygienic plant environment, establish facilities to ensure quality control of both raw materials and finished products and strengthen the supply chain to ensure efficient utilisation of plant capacity.***

8. ***The Department should make efforts to utilise the existing plant capacity more effectively by analysing market demand and developing improved marketing strategies to increase product demand.***

9. ***The Department should revive and maintain created infrastructure through timely repair, adequate manpower deployment and regular monitoring to ensure the intended benefits are realized.***

SSCA on Coastal Tourism focusing on beach/mangrove forest, and sustainable eco-tourism

Audit assessed the planning, implementation, and monitoring of initiatives undertaken by the Tourism Department, Urban Development and Municipal Affairs Department (UD&MA), Forest Department and Environment Department, Government of West Bengal, towards development of coastal and eco-tourism in the State.

(Paragraph 3.4)

The Coastal Zone Management Plan (2019) of the State, revised as per the CRZ Notification of 2019, had not been approved by the Ministry of Environment, Forest and Climate Change due to delays in compliance. Further, Land Use and Development Control Plans (LUDCPs) and Land Use Map Registers (LUMRs) were either incomplete or not prepared in accordance with CRZ requirements, leading to unplanned and environmentally unsafe development in coastal regions.

(Paragraph 3.7.2 & 3.7.3)

There was lack of proper planning on the part of Gangasagar Bakkhali Development Authority (GBDA), as all required clearances were not available before allocating work to the West Bengal Wasteland Development Corporation

Limited, due to which, the eco-tourism project of Jambu island could not become operational, and the aim of developing tourist footfall in the area remained unachieved

(Paragraph 3.8.1)

Beautification of public places in the coastal tourism circuit of Dadanpatrabar to Mandarmani in alignment of Green City Mission objectives, as well as energy efficiency goals could not be met as the West Bengal State Electricity Development Company Limited (WBSEDCL) installed overhead High-Tension Line on both sides of the aforesaid road and no alternative route was available to carry out the work of installation of LED lights.

(Paragraph 3.8.4)

Instances of weak monitoring and lack of environmental management were also noticed. The Sewerage Treatment Plant (STP) at Digha operated at less than 50 *per cent* capacity, resulting in discharge of untreated effluents into the sea.

(Paragraph 3.10.1)

The Homestay Scheme, intended to promote livelihood and community participation, suffered from inadequate monitoring, lack of training and poor infrastructure, rendering many units non-functional.

(Paragraph 3.11)

Recommendations:

1. ***The State Government should expedite the finalization of the Coastal Regulation Zone Management Plan-2019 and LUDCP/LUMR maps in conformity with CRZ notifications to ensure sustainable development and promotion of coastal tourism in the State.***
2. ***The State Government should ensure availability of encumbrance free land and obtain necessary environment clearances before taking up projects, in order to ensure their timely completion and operationalization.***
3. ***The Department should ensure full utilisation of existing STP capacity by connecting all sewer lines and take immediate measures to prevent discharge of untreated effluents into the sea and protect coastal sand dunes in compliance with CRZ and NGT directives.***
4. ***The Tourism Department should strengthen monitoring of registered Homestay Units through periodic inspections, ensure compliance with policy guidelines and implement structured skill development and capacity-building programmes for all Homestay owners to enhance service quality and achieve the intended objective of livelihood improvement and sustainable rural tourism.***

Individual observations of Compliance Audit

Infrastructure created by Bidhan Chandra Krishi Viswavidyalaya could not be put to use which resulted in unfruitful expenditure of ₹ 13.78 crore, besides non-achievement of objectives related to development of agricultural activities

(Paragraph 4.1)

Due to failure in ensuring occupancy, delayed termination of lease, and poor contract management, the Department incurred an avoidable expenditure of ₹ 14.72 crore.

(Paragraph 4.3)

Due to selection of a wrong site for construction of auditorium and museum, the envisaged purposes of creating awareness about folk art & culture among the youth, could not be served and it led to unfruitful expenditure of ₹ 5.04 crore.

(Paragraph 4.4)

The Public Health Engineering Department constructed an embankment for storage pond at a higher elevation, leading to avoidable expenditure of ₹ **6.07** crore on water lifting arrangement.

(Paragraph 4.5)

The Public Works (Roads) Directorate, in deviation from the Indian Roads Congress guidelines, executed bituminous layers of excess thickness resulting in avoidable expenditure of ₹ 5.07 crore.

(Paragraph 4.8)

Public Works Department undertook renovation of a road without ensuring required protection work, in violation of prescribed specifications, resulting in sub-standard work, and leading to the road costing ₹ 7.17 crore being damaged.

(Paragraph 4.9)

Public Works Department, in contravention of Indian Roads Congress Guidelines, executed excess thickness of non-bituminous layers in construction of two roads which resulted in avoidable expenditure of ₹ 2.15 crore.

(Paragraph 4.10)

Poor planning by Public Works Department in construction of an Auditorium resulted in unfruitful expenditure of ₹ 11.89 crore.

(Paragraph 4.12)

Unjustified decision of the Transport Department to enter into a Memorandum of Understanding for the development of Malda Airport, and renovation works at an unviable location resulted in unfruitful expenditure of ₹ 15.27 crore.

(Paragraph 4.13)