

Appendix 34

(Refer to in Paragraph 3.2.21, Page 65)

Statement showing number and percentage of couples protected during 2000-2001 to 2002-2003

(Figures in lakh)

District	Eligible couple as on 31.03.01	Couples effectively protected by all methods		Eligible couple as on 31.03.02	Couples effectively protected by all methods		Eligible couple as on 31.03.03	Couples effectively protected by all methods	
		Number	Percentage		Number	Percentage		Number	Percentage
North 24-Parganas	13.40	3.25	24.29	13.61	3.32	24.42	15.01	3.17	21.14
Paschim Medinipur	8.43	3.35	39.74	8.56	3.32	38.76	8.80	3.34	37.89
Cooch Behar	3.97	1.95	41.10	4.04	2.03	50.32	4.20	2.03	48.31
Bankura	5.15	2.25	48.75	5.23	2.29	43.81	5.42	2.32	42.90
West Bengal	125.11	44.21	35.34	127.12	44.26	34.82	135.57	45.58	33.62

Appendix 35

(Refer Paragraphs 3.5.5 Page 92)

Statement showing financial position in respect of major schemes implemented by Panchayats and Rural Development Department in Murshidabad district during 1999-2004

Sl. No.	Name of the programme	Period	Allocation	Opening Balance	Fund Received		Misc. Receipt	Total fund	Fund spent (Percentage)	Unspent fund (Percentage)	Percentage of yearly unspent fund
					Central	State					
(R u p e e s i n l a k h)											
1.	REGP										
	a) EAS/SGRY-I	1999-2004	2708.32	722.87	1822.43	607.46	65.47	3218.23	2731.42 (85)	486.81 (15)	36 to 58
	b) JGSY/SGRY-II	1999-2004	2669.69	112.69	2050.92	657.02	156.56	2977.19	2608.68 (88)	368.51 (12)	32 to 51 (except 11 percent in 2000-01)
	Total of REGP	--	5378.01	835.56	3873.35	1264.48	222.03	6195.42	5340.10 (86)	855.32 (14)	32 to 58
2.	PAP/SGSY	1999-2004	2402.12	401.08	656.40	150.33	289.81	1497.62	1221.82 (82)	275.80 (18)	46 to 83
3.	RHS										
	i) a) IAY New Construction	1999-2004	1902.88	275.05	1108.09	369.37	42.98	1795.49	1453.45 (81)	342.04 (19)	12 to 64
	b) IAY Up-gradation	2000-2004	475.73	NIL	232.14	77.37	0.89	310.40	220.35 (71)	90.05 (29)	6 to 97
	ii) PMGY (GA)	2000-2004	NIL	NIL	85.35	X	0.85	86.20	30.62 (36)	55.58 (64)	12 to 100
	iii) Credit cum Subsidy Scheme	2001-2004	NIL	NIL	104.63	34.88	558.05 (HUDCO loan) and 36.36 (Interest earned)	733.92	137.30 (19) (Loan 109.84 and Subsidy 27.46)	596.62 (81)	--

Appendix 36

(Refer Paragraph 4.5.5, Page 146)

Statement showing Year-wise position of Inspection Reports and Paragraphs pending settlement

Year	Mass Education Extension Department		Backward Classes Welfare Department		Tourism Department		Women and Child Development and Social Welfare Department		Co-operation Department		Commercial *		Housing Department		Public Works (Roads) Department		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1974-1975	-	-	-	-	1	4	-	-	-	-	-	-	-	-	-	-	1	4
1975-1976																		
1976-1977																		
1977-1978																		
1978-1979																		
1979-1980																		
1980-1981	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	3	3
1981-1982	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	1	1
1982-1983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1983-1984	-	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-	1	2
1984-1985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1985-1986	-	-	2	2	1	3	-	-	-	-	-	-	-	-	1	1	4	6
1986-1987	1	2	1	2	1	6	-	-	1	1	-	-	-	-	2	2	6	13
1987-1988	4	5	1	1	-	-	-	-	1	1	-	-	-	-	2	2	8	9
1988-1989	5	8	-	-	-	-	-	-	1	1	-	-	1	1	-	-	7	10

* Under Commerce and Industries Department, Cottage and Small Scale Industries Department, Animal Resources Development Department, Housing Department and Food and Supplies Department

Year	Mass Education Extension Department		Backward Classes Welfare Department		Tourism Department		Women and Child Development and Social Welfare Department		Co-operation Department		Commercial *		Housing Department		Public Works (Roads) Department		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1989-1990	5	10	1	4	-	-	-	-	-	-	-	-	-	-	-	-	6	14
1990-1991	5	14	2	4	1	4	2	11	-	-	-	-	2	3	-	-	12	36
1991-1992	4	11	2	3	-	-	2	3	-	-	-	-	-	-	-	-	8	17
1992-1993	3	7	-	-	-	-	1	3	1	1	-	-	1	1	-	-	6	12
1993-1994	6	15	3	5	-	-	6	11	4	9	-	-	4	5	16	16	39	61
1994-1995	6	10	-	-	1	1	4	5	6	18	-	-	3	3	18	18	38	55
1995-1996	12	33	5	8	-	-	22	76	8	19	-	-	5	8	22	22	74	166
1996-1997	11	24	4	11	1	1	25	52	5	10	-	-	5	11	30	32	81	141
1997-1998	14	40	5	11	-	-	21	91	10	26	1	1	6	14	29	52	86	235
1998-1999	7	29	2	6	1	1	11	33	-	-	1	4	5	8	25	41	52	122
1999-2000	7	23	6	9	3	5	8	18	6	17	1	1	5	9	24	128	60	210
2000-2001	5	16	9	46	2	5	11	38	9	49	2	6	6	10	32	131	76	301
2001-2002	3	13	2	6	2	4	7	20	15	73	1	3	5	8	24	70	59	197
2002-2003	16	101	16	87	-	-	21	89	4	25	8	15	10	45	36	179	111	541
2003-2004	2	12	-	-	2	17	9	44	6	23	-	-	1	4	47	233	67	333
Total	116	373	65	210	16	51	150	494	78	274	14	30	59	130	308	927	806	2489
More than 10 years	33	72	16	26	4	17	11	28	9	14	-	-	8	10	21	21	102	188

Appendix 37

(Refer Paragraph 4.5.6, Pages 147 and 148)

Statement showing details of misutilisation

Sl. No.	Name of the office	Date of verification by DDO at the instance of audit	Book balance as per Cash Book on the date of verification	Cash actually found on verification	Total shortage	Nature of shortage				
						Unadjusted vouchers	Unauthorized advance from undischursed cash	Unexplained cash shortage/ theft	Fake note	Lapsed cheques/ drafts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(I N R U P E E S)										
1.	Jt. Director of ARD & Instt. of AH & Vety. Biological, Kolkata	01-10-2003	183192.25	151350.00	31842.25			31842.25		
2.	Supdt. B.N. Bose S.D. Hospital, Barrackpore, North 24 Parganas	05-12-2003 & 15-12-2003	418027.76	416208.76	1819.00	1819.00				
3.	Director, Bangur Institute of Neurology, Kolkata	05-01-2004	222169.20	173001.20	49168.00	48168.00			1000.00	
4.	Supdt., North 24 Parganas. District Hospital, Barasat	18-11-2003 & 02-12-2003	234807.00	193715.00	41092.00	41092.00				
5.	Medical Supdt., Lady Duffrine Victoria Hospital, Kolkata	10-10-2003 & 14-10-2003	630757.34	466644.45	164112.89		107163.97	56948.92		
6.	A.O. (Finance) W.B. Sectt., Pay & Allowances GPF of Gr. 'D' etc., Kolkata	06-11-2003	76415589.05	52195092.19	24220496.86		16368362.83			7852134.03
7.	CMOH, Murshidabad, Berhampore	08-05-2003	10503056.00	10226852.00	276204.00			276204.00		
8.	Supdt., S.D. Hospital, Chandannagar, Hooghly	15-09-2003	159050.00	11040.00	148010.00	148010.00				
9.	Principal, Medical College, Kolkata	07-04-2003	7578576.42	7524046.92	54529.50		54529.50			
10.	Dy. Director of H.S. (Equipment & Stores) including CMS Store A/cs etc. Kolkata	02-01-2004	495802.57	451147.98	44654.59	1998.87				42655.72

Sl. No.	Name of the office	Date of verification by DDO at the instance of audit	Book balance as per Cash Book on the date of verification	Cash actually found on verification	Total shortage	Nature of shortage				
						Unadjusted vouchers	Unauthorized advance from undischursed cash	Unexplained cash shortage/ theft	Fake note	Lapsed cheques/ drafts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(I N R U P E E S)										
11.	Supdt., Spl. Correctional Home, Alipore, 24 Pgs (South)	05-04-2004	248371.85	200102.25	48269.60	48269.60				
12.	Supdt. Dum Dum Central Correctional Home	03-04-2004	3509572.19	3293899.72	215672.47	199641.29	16031.18			
13.	Supdt. Dist. Hospital, Chinsurah, Imambara (Sadar Hospital)	12-05-2003	286122.20	185767.23	100354.97	100354.97				
14.	B.D.O., Krishnagar-II, Dhubulia, Nadia	18-12-2003	3309686.00	3009914.75	299771.25			299771.25		
15.	Dr. B.C. Roy Memorial Hospital for Children, Kolkata	01-01-2004	1505410.00	1261584.43	243825.57	134468.62	8140.00			101216.95
16.	B.D.O., Deganga, 24 Pgs. (North)	15-03-2004	298067.55	285392.55	12675.00			12675.00		
17.	Supdt. of Police, 24 Pgs. (South)	28-01-2004	3633794.15	2951639.15	682155.00	682155.00				
18.	D.M., Nadia	18-11-2003	26853619.61	26618816.82	234802.79			232206.79		2596.00
19.	Supdt. NRS, Medical College Hospital, Kolkata	13-10-2003	7054504.78	6875251.09	179253.69	179253.69				
20.	B.D.O., Baruiapur, 24 Pgs. (South)	07-03-2003	469308.30	454460.70	14847.60	1785.00		13062.60		
21.	The Instructor, Community Canning Centre, Kolkata	28-07-2003	29115.00	276.90	28838.10	28838.10				
			144038599.22	116946204.09	27092395.13	1615854.14	16554227.48	922710.81	1000.00	7998602.70

Appendix 38

(Refer Paragraph 4.5.6, Page 147)

Statement showing cases of physical shortage of cash and theft

Sl. No	Name of Auditee Unit	Sl. No. of Appendix	Nature of shortage	Amount (Rupees)	Remarks
1	Joint. Director of ARD & Institute of Animal Husbandry & Veterinary Biological, Kolkata	1	Theft	31842.25	On receipt of final report from the Police authority, the matter was taken up with the Director, ARD for writing off the robbed cash which was awaited.
2	Medical Superintendent, lady Duffrin Victoria Hospital, Kolkata	5	Misappropriation	56948.92	After fixation of responsibility, recovery of Rs. 0.55 lakh was ordered and the rest remained unidentified.
3	CMOH, Murshidabad, Berhampore	7	Suspected misappropriation	276204.00	Reasons for shortage not explained.
4	BDO, Krishnagar II, Dhubulia, Nadia	14	Misappropriation	299771.25	FIR lodged (July 2003) but neither departmental proceeding nor any investigation was started by the Police Authority.
5	BDO, Deganga, 24 Parganas (North)	17	Temporary defalcation	12675.00	Amount collected through D.C.R.B. between July 1997 and July 2003 was not taken in the Cash Book.
6	DM, Nadia	19	Misappropriation	232206.79	As an outcome of departmental proceeding, Ex-Nazir was asked to refund Rs 0.98 lakh and to retire prematurely. Against this order, Ex-nazir filed a suit in the Hon'ble High Court, Kolkata which is pending.
7	BDO, Baruipur, 24 Parganas (South)	21	Non-reconciliation of Bank balance with Cash Book balance	10960.60	Lying short since 1983 for non-reconciliation of Bank Account.
			Amount deposited to Treasury out of undisbursed Cash	2102.00	Excess amount deposited to Treasury from un-disbursed cash
				922710.81	

Appendix 39

(Refer paragraph 4.5.7, Page 149)

Statement showing some important selected paragraphs on which Action Taken Notes remained outstanding

Name of the Department	Year of Audit Report	Number and brief subject of the reviews and paragraphs
Agriculture	2002-2003	3.1 Integrated Audit of Agriculture Department The Agriculture Department implemented different schemes with the aim of increasing agricultural products. The implementation of the schemes was deficient in utilising seed producing land, introducing latest variety of seeds/minikits among farmers, use of seeds of certified quality and imparting training to farmers and workers. Budget provision of the department was unrealistic resulting in continuous savings under plan head. Physical and financial achievements were over-reported to GOI. Procurement and distribution of seeds, fertilisers, chemicals and equipment, etc. through WBSSC over-burdened the Government exchequer. Distribution of untested seeds, fertilisers and chemicals frustrated the very purpose of the programmes.
Animal Resource Development	1996-1997 No. 3	3.3 Retention of money outside Government Accounts Out of sanctioned amount of Rs 2 crore for establishment of a Bull Station and a Semen Freezing Laboratory at Haringhata Farm. retention of unspent balance of Rs 1.20 crore together with the accrued interest of Rs 12 lakh till February 1997 was made out of Government account
Backward Classes Welfare	2000-2001 Vol I	3.1 (R) Utilisation of fund for schemes for SC/ST during the period 1996-2001 Rupees 69.26 crore remained unspent from departmental account till March 2001. A Government owned Corporation parked Rs 127.65 crore in short term deposits. Belated release of fund was made from department to corporation as well as from corporation to the executing agencies. Utilisation certificate for Rs 191.17 crore was submitted to GOI either without allotting funds to the implementing agencies or before receipt of UCs from them. There was short release of subsidy/margin money and project costs by the implementing banks. Rupees 2.98 crore as subsidy and margin money was refunded by the implementing banks without implementing the schemes. 54729 projects valued at Rs 54.42 crore failed to generate additional income. There was unfruitful expenditure of Rs 16.94 crore, Rs 4.14 crore remained unspent due to non-implementation of scheme for scavengers, Rs 1.81 crore was diverted.
Finance	1994-1995 No. 3	3.4 Nugatory Expenditure Government had to bear extra financial burden of Rs 86.16 lakh towards payment of solatium for securing deposit of Rs50 crore for 37 days only from the West Bengal State Fishermen's Co-operative Federation Limited without fulfillment for any specific purpose and objective.
	2000-2001 Vol I	3.13 Loss on printing and subsequent destruction of unperforated and ungummed Entertainment Tax Stamps. Loss of Rs 73.14 lakh was made towards cost of printing of entertainment tax stamps and destruction thereof.
Food and Supplies	1998-1999 No. 2	3.1 (R) Public Distribution System/Revamped Public Distribution System/Targeted Public Distribution System There were huge savings under the programme (Capital: Rs 32.24 crore, Revenue: Rs 38.74 crore). Nine (9) per cent of rice and 19 per cent of wheat of total requirement were distributed. PDS commodities of Rs 730.66 crore in statutory rationing areas of three districts and Rs 14.51 crore in modified rationing areas were distributed through bogus ration cards. From surplus fund generated through PDS operation, Rs 7.63 crore was diverted.

Name of the Department	Year of Audit Report	Number and brief subject of the reviews and paragraphs
Food and Supplies	2001-2002	5.2 Take over of Procurement of rice by State Government There was inefficient operation of Cash Credit Account, loss/avoidable payment of interest of Rs 26.80 crore. Undue favour for Rs 31.79 crore to rice millers was made. Excess payment of Rs 1.72 crore to contractors was made on handling operation. Rice unfit for human consumption was distributed to BPL consumers. There was lack of monitoring.
Health & Family Welfare	1996-1997 No. 3	3.9 (R) Working of Health and Family Welfare Department Non-acceptance of lowest tenders (1992-1997) by the CMOH resulted in an extra expenditure of Rs 44.36 lakh. Medicine worth Rs 45.50 lakh were not traceable. Rupees 1.20 crore of surrendered amount was unnecessarily re-allotted. Equipment worth Rs 4.50 crore (1981-1996) was non-functional. Rupees 4.69 crore spent on excess staff.
	1997-1998 No. 3	3.7 Delay in commissioning of equipment for treatment of cancer. Failure in commissioning of equipment imported in 1996 for cancer patients resulting blocking up of Rs 2.17 crore
	1998-1999 No. 2	3.2 (R) Procurement, Maintenance and Utilisation of Hospital Equipment Procurement of stock without assessment accumulated stock worth Rs 8.81 crore. For want of infrastructure and manpower, equipment worth Rs 3.50 crore remained unused. Equipment worth Rs 1.31 crore remained non-operational for want of repairs. Equipment worth Rs 1.77 crore procured for imparting PG teaching to medical students were not used for the purpose. 3.11 A primary health centre building not used for four years. Due to failure to take timely decision, asset created for Rs 51.07 lakh was lying unused for four years depriving local tribal people.
	1999-2000 Vol I	3.2 (R) National Family Welfare Programme Shortage of 33 per cent to 81 per cent sub-centres, primary/community health centres deprived 2.15 crore to 5.18 crore rural people of the benefit of adequate health care and family welfare service. First Referral Units remained non-functional. There was absence of antenatal/post natal check up and new born care, inadequate training/non-utilisation of trained workers, declination in couple protection measures. Despite expenditure of Rs 606.04 crore, the achievement of the programme in the state was 35 per cent against 60 per cent to be achieved.
	1999-2000 Vol I	3.11 Implementation of prevention of food adulteration act and rules Non-enforcement of licensing provisions caused loss of revenue. 7979 samples out of targeted 24192 were drawn in the most populous 5 districts. Twenty two key posts remained vacant for 10 years. Out of five, 4 state food laboratories remained non-functional for 6 to 16 years. 3.14 Fake appointment in Government Hospital Fraudulent payment from government exchequer for 13 years was made to 7 General Duty Attendants appointed on fake orders.
	2000-2001 Vol I	3.3 (R) National tuberculosis control programme State share for Rs 1.50 crore for NTCP was not released. Out of Rs 4.21 crore of GOI assistance, Rs 3.38 crore was spent in NTCP. Under RNTCP expansion programme only 281 centres were functioning depriving 2.81 crore targeted population. During 1996-2001, there were shortfall in sputum examination and identification of new smear positive cases. No steps were taken to curb increasing trend of sputum positive cases. Unfruitful expenditure of Rs 8.02 crore was found on 2.72 lakh drop-out cases. Diagnostic centres were remained unutilised. There was fictitious issue of medicines valuing Rs 3.13 crore, excess purchase of medicine of Rs 4.15 crore and irregular purchase of medicine of Rs 3.10 crore.

Name of the Department	Year of Audit Report	Number and brief subject of the reviews and paragraphs
Health & Family Welfare	2000-2001 Vol I	<p>3.4 (R) National programme for control of blindness During 1996-2001 against GOI target of 9.13 lakh cataract operations, achievement was 8.42 lakh. 533 corneas could not be transplanted due to lack of communication. Despite expenditure of Rs 1.81 crore in addition to cash assistance provided by GOI to 17 district blindness control societies, Govt. failed to develop infrastructural facilities to achieve the target.</p> <p>3.14 National Leprosy Elimination Programme There was diversion of Rs 5.66 crore of GOI grant. Incorrect and inadequate survey led to low detection of new leprosy patients. The Govt. not only failed to achieve the target even after 19 years of implementation of the programme but also reported a low prevalence rate.</p> <p>3.15 AIDS prevention and control Programme GOI assistance could not be utilised. There was lack in modernisation of blood banks, shortfall in HIV test for blood, inadequate IEC activities. The programme suffered for lack of monitoring.</p> <p>3.16 State Health System development project-II(1996-2001) Implementation of IDA sponsored schemes for the secondary health care system suffered from tardy progress of civil work and delay in providing infrastructural facilities. Equipment valuing Rs 18.38 crore procured had not been put to use. Extra expenditure and diversion of fund amounted to Rs 2.11 crore.</p> <p>3.17 Non-functional rural hospital in Purulia Rural hospital constructed at a cost of Rs 67.71 lakh remained unutilised for over 7 years. Rupees 54.59 lakh were spent on repair/ replacement of stolen materials.</p>
Health & Family Welfare	2002-2003	<p>3.2 (R) Implementation of Drugs and Cosmetics Act, 1940 The Drugs and Cosmetics Act, 1940 was enacted to combat production and marketing of spurious/ not of standard quality drugs and cosmetics causing serious health hazards and even death of consumers. Forty two cases were instituted by the Government during 1998-2003 for violation of Drugs and Cosmetics Act and Rules. Decisions of three cases went against the Government and only in one case, the accused was punished. Decisions in the remaining 38 cases were awaited. Of the sixty writ petitions filed against the Government during 1998-2002, the decisions of seven cases went against the Government, details of 52 cases were not on record. The department made little impact in combating the marketing of spurious/sub-standard drugs due to poor coverage of sampling, inordinate delay in sending test reports as well as failure to send the reports in proper form. There was poor control over licensing, tax supervision, lack of monitoring and co-ordination. Production of not of standard quality and banned drugs continued unabated due to inaction/belated action of the department against the manufacturer.</p> <p>4.1.1 Fraudulent drawal due to fake appointment in Government hospitals Non-adherence to the prescribed norms of verification of transfer orders resulted in fraudulent drawal of Rs 10.47 lakh due to fake appointment of three General Duty Attendants in Government hospitals.</p>
Higher Education	2000-2001 Vol II	<p>2.5 Unjustified release of funds on unrealistic budget estimation Unjustified demand led to excess release of Rs 9.99 crore.</p> <p>2.1 (R) Working of State Universities Budget proposals were not prepared on realistic basis. Most of the 7 universities did not prepare annual accounts regularly. In 4 universities no internal audit was conducted during 1995-2000. There were low teacher - student ratio, staff record not maintained, universities libraries were not managed properly. Endowment funds valued Rs 4.70 crore in 2 universities remained inoperative for five years and equipment worth Rs 3.29 crore remained idle.</p>

Name of the Department	Year of Audit Report	Number and brief subject of the reviews and paragraphs
Home (Cons. & Election)	1998-1999 No. 2	3.19 Overdrawal of fund Non-observance of Financial Rules and orders by DM as well as Treasury Officer led to overdrawal of Rs 64.13 lakh
Home (Police)	1998-1999 No. 2	3.3 (R) Manpower Management There were 5189 vacancies in the category of armed and unarmed policemen in West Bengal and Calcutta Police while 1513 temporary posts were retained without extension order. Deployment of police personnel was inconsistent with crime rates in districts. Large number of police personnel was deployed for VIP duty. Department spent avoidable expenditure of Rs 38.27 lakh in procurement of ammunitions.
	2000-2001 Vol I	3.19 Ineffective implementation of National Crime Criminal Information System The scheme launched with investment of Rs 2 crore remained unimplemented for over 7 years.
Industrial Reconstruction	1999-2000 Vol I	3.20 Undue financial benefit to a private company Government showed an undue favour of Rs 14.82 lakh to a private party by allowing an interest free loan of Rs 8.29 lakh in disregard of its policy in addition to the waiver of interest on arrear Sales Tax amounting to Rs 8.03 lakh.
Municipal Affairs	1999-2000 Vol II	2.2 (R) Working of Krishnanagar Municipality Rupees 1.78 crore remained to be realized as collection of rates and taxes. Municipality had an unpaid liability of Rs 68.01 crore. Delay in assessment of property tax caused loss of Rs 3.05 crore to the Municipality.
	2000-2001 Vol II	2.16 Lack of accountability in Kolkata Municipal Corporation (KMC) KMC did not prepare annual accounts in the prescribed format since 1991. There was huge accumulation of dishonoured cheques. 84 dishonoured cheques valuing Rs 32.89 lakh were cancelled without any reason.
Panchayat and Rural Development	1997-1998 No 4	2.14 Failure of the scheme for providing arsenic free drinking water Scheme for supply of arsenic free water, taken up without adequate survey resulted in incurring fruitless expenditure of Rs 13.61 lakh defeating the very purpose.
	1999-2000 Vol I	3.3 (R) Working of the Department of Panchayat and Rural Development There was poor budgetary and expenditure control mechanism - Rs 372.21 crore remained unspent in Local Fund and PL account not being considered during preparation of Budget Estimates. Actual expenditure of Rs 3294.10 crore was not reconciled with the figures booked in the accounts of Accountant General (A&E). Central grants of Rs 222.57 crore during 1995-2000 for Jawahar Rozgar Yojana, Million Wells Scheme and Integrated Rural Development Programme could not be availed of by the Department. 1.23 crore mandays were short generated. No employment was extended to 44268 youths trained at a cost of Rs 12.16 crore. Private assets were created out of government money (Rs.6.57 crore). Funds worth Rs 7.71 crore were diverted. Only 12 per cent families were assisted, 82 per cent assisted families remained BPL. Programme for poverty alleviation remained un-achieved
	1999-2000 Vol II	2.4 Results of audit of Panchayat Samitis in West Bengal Despite release of Rs 1868.59 crore during 1983-2000 accounts of Panchayat Samitis were in arrears and hence audit thereof could not be taken up for 10 to 17 years. 52 PSs diverted JRY, EAS funds (Rs 14.04 crore). During 1990-99, 27 PSs engaged contractor for works (Rs 9.74 crore), thus 14.60 lakh mandays could not be generated. 2.22 Unauthorised deposit of developmental funds in the Local Funds In Bankura and Howrah districts Rs 50.57 crore of departmental funds were deposited to LFDA during 1997-2000.

Name of the Department	Year of Audit Report	Number and brief subject of the reviews and paragraphs
Panchayat and Rural Development	2001-2002	3.9 Swarnjayanti Gram Swarozgar Yojana Due to poor utilisation of fund Government was deprived of central assistance of Rs 81.69 crore during 2000-2002. During 1999-2002 in the State only 1.26 lakh families were covered out of 8.85 lakh targeted. There was insignificant generation of income and deficiencies in programme implementation.
Sports and Youth Services	2002-2003	4.3.5 Loss of Revenue Undue favour extended by the Department to a Limited Company for holding 'Hrithik Roshan Show' led to loss of revenue of Rs 20.98 lakh
Urban Development	2000-2001 Vol II	2.17 (R) Kolkata Improvement Trust KIT submitted accounts only upto 1994-1995. As per balance sheet collection account in the banks showed minus balances of Rs 12.66 crore and these abnormal state of affairs were not reconciled. Assets were not reflected in the balance sheet. Rupees 12.16 crore shown to have been utilised to meet revenue deficit was not replenished due to insufficient revenue position. Incorrect determination of gross turn over resulted in short levy of tax of Rs 2.65 crore. There was under assessment of tax of Rs 2.35 crore. Inaction to access electricity duty in time led to non-assessment and non-realisation of revenue of Rs 3.44 crore. There was non levy of profession tax of Rs 2.62 crore and non-realisation of revenue of Rs 4.87 crore.
	2002-2003	4.2.6 Infructuous expenditure on construction of a Housing Complex Injudicious decision of Haldia Development Authority to construct a housing complex without any market survey led to infructuous expenditure of Rs 1.54 crore on construction.
Women and Child Development and Social Welfare	1996-1997 No. 3	3.22 (R) Integrated Child Development Services During 1992-1997 out of central assistance of Rs 192.04 crore only Rs 171.75 crore were spent. Expenditure on state projects also fell short by Rs 1.49 crore. There was shortfall in providing supplementary nutrition by 64 per cent. Health check up programme covered only 3 per cent of eligible beneficiaries (1993-1997). During 1992-1995, Rs 1.17 crore were only released against Rs 2.09 crore received from GOI for construction of Anganwadi Centres.
	2002-2003	3.4 (R) Welfare of Handicapped Due to lack of supervision and monitoring in implementing various programmes, handicapped people were deprived of medical aids, prosthetic aids, education and employment opportunities. In implementing the NPRPD schemes under the Acts, Government failed to create awareness for prevention of disabilities and to provide medical, educational and training facilities to the disabled. A workshop for manufacturing various aids and appliances for the handicapped in the District Rehabilitation Centre (DRC) remained non-functional for want of infrastructural facilities depriving rural disabled from comprehensive rehabilitation services. Under the scheme on Prosthetic Aid, Government failed to provide standard durable aids and appliances to disabled persons. The State Government could provide employment to only 662 handicapped people out of 0.73 lakh registered in the Employment Exchanges. Barrier-free environment facilities were also not ensured to disabled persons. Department had also not taken steps for wide publicity to bring the disabled persons under the self employment scheme in collaboration with NHFDC. The department neither evaluated the impact of implementation of different welfare schemes nor introduced systematic monitoring and control mechanism.

Name of the Department	Year of Audit Report	Number and brief subject of the reviews and paragraphs
Co-operation/ Fisheries/ Cottage and Small Scale Industries	2001-2002	<p>3.1 Government's investment in Co-operative Sector during 1997-2002</p> <p>Out of total budget allotment of Rs 487.67 crore, Rs 122.45 crore could not be spent by the Government during 1997-2002. Rupees 21.74 crore of redeemable shares were lying overdue till March 2002. Out of Rs 34.90 crore of overdue loan only Rs 1.73 crore could be recovered. Investment in Co-operative societies without assessing financial credibility defaulted repaying older loan and share capital. Only 35 <i>per cent</i> of the targeted population could be covered under the Universal Membership Scheme. The number of defunct societies was on the rise. Government's assistance of Rs 2.29 crore in 5351 societies was rendered infructuous as these were identified for liquidation as of March 2002. Profitability of the Societies shown downward trend. Audit fees of Rs 1.23 crore remained outstanding. The basic aim of making the co-operative societies viable and self-reliant remained unachieved.</p>
Backward Classes Welfare/ Municipal Affairs/ Urban Development	2001-2002	<p>3.2 (R) National Scheme for Liberation and Rehabilitation of Scavengers and their dependents</p> <p>Survey for identifying scavengers was inadequate. No survey was conducted in Kolkata Municipal Corporation. Lower target for training remained unachieved. During 1997-2002 only 3 <i>per cent</i> were rehabilitated indicating poor implementation of the scheme. Government failed to arrest the continuance of manual scavenging by rehabilitation of the scavengers and the scheme was treated as a routine relief act.</p>

Appendix 40

GLOSSARY OF ABBREVIATIONS

ACMOH	Assistant Chief Medical Officer of Health
ADF	Assistant Director of Finance
AO, F&S	Accounts Officer, Food and Supplies
ARDD	Animal Resources Development Department
AWR	All Weather Road
BADP	Border Area Development Programme
BENFED	West Bengal State Co-operative Marketing Federation Limited
BMOH	Block Medical Officer of Health
BPHC	Block Primary Health Centre
BYO	Block Youth Officer
CCH	Central Council of Homoeopathy
CCIM	Central council of Indian Medicine
CDS	Community Development Scheme
CHG	Community Health Guide
CMOH	Chief Medical Officer of Health
DCFS	District Controller of Food and Supplies
DI	District Inspector of School
DOR	Drop Out Rate
DPC	District Planning Committee
DPEP	District Primary Education Programme
DPO	District Project Officer
DRC	District Research Cell
DRDC	District Rural Development Cell
DRS	District Reserve Stores
DS	Director of Storage
DYO	District Youth Officer
EAS	Employment Assurance Scheme
ECCR	Eligible Couple and Children Registers
ECE	Early Childhood Education
FSS	Frozen Semen Straw
H&FW	Health and Family Welfare
HA	Health Assistant
IAY	Indira Awas Yojana
IEC	Information, Education and Communication
IMR	Infant Mortality Rate
IPGMER	Institute of Post Graduate Medical Education and Research
ISM&H	Indian System of Medicine and Homoeopathy
JGSY	Jawhar Gram Samridhi Yojana
KMDA	Kolkata Metropolitan Development Authority

KMS	Kharif Marketing Season
KMWSA	Kolkata Metropolitan Water and Sanitation Authority
MDR	Major District Road
MEED	Mass Education Extension Department
MLL	Minimum Level of Learning
MYO	Municipal Youth Officer
MZSSPS	Murshidabad Zilla Sarbik Saksharata Prasar Samiti
NCLP	National Child Labour Project
NGOs	Non-Government Organisations
NIT	Notice Inviting Tender
NQM	National Quality Monitor
NRDA	National Rural Road Development Agency
PAP	Poverty Alleviation Programme
PDS	Public Distribution System
PHC	Primary Health Centre
PIC	Project Implementation Committee
PIU	Programme Implementation Unit
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMGY	Pradhan Mantri Gramodaya Yojna
PMGYGA	Pradhan Mantri Gramodaya Yojna – Gramin Awas
PRDD	Panchayat and Rural Development Department
PRIs	Panchayat Raj Institutions
PSs	Panchayat Samitis
PTR	Pupil-teacher ratio
RCH	Reproductive and Child Health
REGP	Rural Employment Generation Programme
RH	Rural Hospital
RHS	Rural Housing Scheme
SC	Sub Centre
SED	School Education Department
SGRY	Sampoorna Gramin Rozgar Yojana
SGSY	Swarnjayanti Gram Swarozgar Yojana
SHG	Self Help Group
SLSC	State Level Standing Committee
SSN	Social Safety Net
STA	State Technical Agency
VHV	Village Health Volunteer
WBECSC	West Bengal Essential Commodities Supply Corporation
WBFC	West Bengal Finance Corporation
WBIDFC	West Bengal Infrastructure Development Finance Corporation

