

# **OVERVIEW**



---

---

## OVERVIEW

---

This Report includes two Chapters containing observations on Finance and Appropriation Accounts of the Government of West Bengal for the year 2003-2004 and three other chapters comprising seven reviews and 32 paragraphs dealing with the result of audit of selected programmes and schemes and of the financial transactions of Government. A synopsis of the findings contained in the audit reviews and the more important paragraphs are presented in this overview.

### *1 An overview of the Finances of the State Government*

The Government showed a higher revenue deficit compared to the previous year although overall revenue receipts of the State increased from Rs 14525 crore in 2002-2003 to Rs 16608 crore in 2003-2004. Compared to 1999-2000, the contribution of the State's own taxes in its total revenue receipts rose from 50 per cent to 53 per cent. Contribution of grants-in-aid from Government of India decreased from 15 per cent in 1999-2000 to 11 per cent in 2003-2004. The Eleventh Finance Commission recommended, as a medium term objective, to keep the interest payment ratio i.e. interest payments as percentage of revenue receipts at 18 per cent. It was, however, observed that this ratio reached an all time high of 56 per cent during 2003-2004.

Overall revenue expenditure of the State increased from Rs 19498 crore in 1999-2000 to Rs 25757 crore in 2003-2004 at an average trend rate of 11 per cent. The share of capital expenditure in the total expenditure was merely 3 per cent during the year. As a percentage of revenue receipt, revenue expenditure decreased from 191 per cent in 1999-2000 to 155 per cent in 2003-2004. Plan expenditure, despite its initial low values in 1999-2000 at 16 per cent declined further to a meagre 10 per cent over the years. In case of developmental expenditure, its ratio to total expenditure declined from 59 per cent in 1999-2000 to 45 per cent in 2003-2004.

Fiscal liabilities of the State increased from Rs 43227 crore in 1999-2000 to Rs 89359 crore in 2003-2004 at an average rate of 23 per cent during 1999-2004. Net funds available as a percentage of total debt receipts declined from 38 per cent in 1999-2000 to 15 per cent in 2003-2004. The ratio of fiscal liabilities to Gross State Domestic Product (GSDP), revenue receipts and other resources had been increasing continuously. Persistence of this phenomenon may endanger debt sustainability.

Against investment of Rs 4372.94 crore in statutory corporations, rural banks, joint stock companies and co-operatives, return on the investment was negligible in each of the last five years. Since Government was investing the interest bearing borrowed funds, the difference between the return on these investments and the

---

*Abbreviations used in this overview have been listed in the Glossary in Appendix 40 (page.216.)*

interest on its outstanding liabilities represented an implicit subsidy, which amounted to Rs 2219.59 crore during 1999-2004.

The amount blocked in incomplete projects during 1999-2004 continued to rise from Rs 1006 crore in 1999-2000 to Rs 1552 crore in 2003-2004.

Balance from its current revenue (BCR) continued to be negative and its magnitude was on the increase. Further, with large revenue deficits a larger part of these liabilities were not having any asset back up. The ratio of its assets to its liabilities had declined to 0.33 indicating that more than half of the State's fiscal liabilities had ceased to have asset back up. All these adversely affected the plan size and reduced availability of fund for infrastructural development indicating continuing deterioration of the State's fiscal situation.

*(Paragraphs 1.1 to 1.12)*

## **2 Allocative priorities and appropriation**

Against the total provision of Rs 44414.53 crore including the supplementary budget the expenditure was Rs 51877.56 crore. The overall excess of Rs 7463.03 crore was the result of excess of Rs 10734.02 crore in 11 grants and nine appropriations offset by the savings of Rs 3270.99 crore in 88 grants and 33 appropriations. The excess expenditure was mainly on account of payment of Ways and Means Advances and Overdraft (Rs 9315.52 crore) and repayment of market loans (Rs 308.12 crore). The excess expenditure of Rs 10734.02 crore in 11 grants and nine appropriations required regularisation under Article 205 of the Constitution of India. Major savings (Rs 2033.32 crore) occurred under nine grants and one appropriation mainly due to less spending on planned schemes. As of December 2004, the excess expenditure of Rs 45305.92 crore pertaining to the years 1999-2004 were not regularised due to non-receipt of explanatory notes on the excesses from the Finance Department.

Supplementary provision of Rs 5211.08 crore obtained during the year constituted 13 per cent of the original budget provision. Supplementary provision of Rs 3629.84 crore proved insufficient in 11 cases leaving an aggregate uncovered expenditure of Rs 10586.38 crore. On the other hand, provision of Rs 172.45 crore obtained in 20 cases during the year proved unnecessary. In 12 cases, supplementary grants and appropriations aggregating Rs 1383.92 crore proved excessive, the additional requirements being Rs 1111.56 crore.

Despite Government orders directing closure of Personal Ledger Accounts (PLAs) at the end of financial year, 24 DDOs of four departments test-checked did not close their PLAs resulting in accumulated balance of Rs 139.44 crore under PLAs as of March 2004.

Of the total amount of Rs 102.50 crore drawn by 87 DDOs in Abstract Contingent Bills between April 1987 and March 2003, Detailed Contingent Bills for Rs 88.40 crore (86 per cent) had not been submitted upto March 2004. During

2003-2004, a further amount of Rs 10.83 crore was drawn in AC Bills by these DDOs of which Rs 9.11 crore remained unadjusted.

In violation of West Bengal Treasury Rules a sum of Rs 2092.61 crore was drawn through 'nil bills' by contra credit to deposit head and thereby the expenditure in Government account stood inflated to that extent.

*(Paragraphs 2.1 to 2.10)*

## PERFORMANCE REVIEWS

### 3. *Indian System of Medicine and Homoeopathy*

The policy of the Government of India was to develop Indian System of Medicine and Homoeopathy (ISM&H) to provide better and economic health care to every citizen.

There is no State Medical College and Hospital in North Bengal. Besides Kolkata, two State Medical Colleges were set up under ISM&H only in two districts out of 18 and against target of setting up 3340 dispensaries at Gram Panchayats only 675 were set up of which 117 were not functioning for want of doctors.

During 1999-2004, budget provision for capital expenditure was only two *per cent* of total budget for health care in the State under ISM&H indicating total neglect of the Government in developmental activities in this sector.

Medical education in colleges and hospitals was deficient due to poor bed occupancy, want of requisite indoor patient departments, inadequate training facilities and infrastructure. In two homoeopathic and one ayurvedic colleges and hospitals test-checked, drop out rate of students was 20 *per cent* during 1999-2004. The student capacity of Post-graduate Institute of Ayurvedic Education and Research was reduced from 13 to six during 2003-2004 due to shortage of teachers.

Against requirement of five indoor patient departments, one ayurvedic college had four departments and other two had only one each. Two homoeopathic colleges maintained only one department out of four required.

During 1999-2004, the Ayurvedic and Homoeopathic Colleges in urban areas had excess deployment of doctors, house staff and nurses whereas 51 dispensaries in rural areas remained non-operational for one to seven years due to non-deployment of doctors.

Modernisation of ayurvedic pharmacy and upgradation of the laboratory into a statutory laboratory for ISM&H remained incomplete in spite of spending Rs 0.91 crore. Medicines were supplied to consumers without conducting requisite tests.

Due to poor utilisation of herbal garden, raw materials costing Rs 81.10 lakh were procured from market. Raw materials valuing Rs 0.35 lakh were produced in the garden incurring expenditure of Rs 31.24 lakh on salaries.

The people of the state were deprived of proper treatment through ISM&H due to low budgetary provision, inadequate infrastructural facilities in State hospitals, non-deployment of medical officers in dispensaries and existence of insignificant number of homoeo dispensaries at panchayat level. In absence of monitoring and supervision, the performance of the ISM&H institutions, laboratory and pharmacy, utilisation of existing infrastructure for education, treatment and production of medicines were not satisfactory.

*(Paragraph 3.1)*

#### **4. Functioning of Rural Hospitals and Primary Health Centres**

The State Government's objective was to provide health care services to rural people through a network of sub-centres (SCs), primary health centres (PHCs) and rural hospitals (RHs).

During 1999-2003, scheme fund of Rs 8.73 crore were not released by the department for development of health care services. The department also failed to utilise 52 per cent (Rs 111.52 crore) of plan funds.

As compared to national norms, only 20 per cent of RHs, 61 per cent of PHCs and 78 per cent of SCs were established against requirement while in the test-checked districts shortage of RHs ranged between 76 and 95 per cent and for PHCs it was between 32 and 50 per cent. During 1999-2004, only 10 PHCs were set up in the State.

Basic minimum health care services were not provided in Sub-Centres and PHCs due to failure in providing requisite instruments, labour rooms, laboratory, electricity, toilet, etc.

In four selected districts, 27 per cent of sanctioned posts of MOs, nurses and other para medical staff remained vacant as of March 2004. Out of 236 PHCs, 177 PHCs were functioning with only one MO each against the norm of minimum two and 54 PHCs remained non-functional for one to five years for want of MOs.

Only 31 per cent of doctors were deployed in rural areas to serve 72 per cent of total population leading to wide disparity between urban and rural areas.

Low bed occupancy (five to 63 per cent) was noticed in all the test-checked RHs and BPHCs due to inadequate facilities, lack of doctors and non-operational Out Patient Departments. Further, out of 1013 beds in 182 PHCs of selected districts only 46 beds in five PHCs were functional. In the health centres, patients suffering from even routine ailments were denied treatment in out patient department and referred to district or sub-divisional hospitals.

---

In the State, coverage of eligible couples adopting family planning measures was 33.62 *per cent* against the target of 60 *per cent*.

During 1999-2003, 80 *per cent* of childbirths in three test-checked districts were non-institutional and the incidence of child death increased two fold during 1999-2003.

The objective of providing health care system at the doorstep of rural people could not be achieved due to huge shortage of RHs, BPHCs and PHCs as well as medical and paramedical staff, non-availability of specialist services in RHs and lack of infrastructure.

*(Paragraph 3.2)*

### **5 Implementation of the Child Labour (Prohibition and Regulation) Act, 1986**

The Child Labour (Prohibition and Regulation) Act, 1986 was introduced by the Government of India to ban employment of children below 14 years in hazardous employment and to regulate the working condition of children in other employments. The Act also introduced the National Child Labour Project to rehabilitate children withdrawn from hazardous occupations.

No action plan or target was fixed to eradicate child labour in hazardous employment by enforcing the Act and Rules. The State Government neither provided employment to family members of 254 child labour withdrawn from hazardous occupations nor contributed to corpus fund as per orders of the Supreme Court. Government also failed to realise penalty of Rs 50 lakh from the employers, violating the provisions of the Act.

The State Government reported (1997) to the Hon'ble Supreme Court existence of only 0.16 lakh child labour engaged in hazardous and non-hazardous occupations in the State while survey conducted by DMs and NGOs in only six blocks and 11 municipalities detected 3.08 lakh child labour indicating submission of unreliable reports.

During 1999-2004, of the 0.53 lakh establishments inspected, only 55 complied with Section 11 of the Act requiring maintenance of registers indicating the lack of regulatory functions. No penal measures were initiated against such employers.

Number of inspections came down from 15697 in 1999 to 5851 in 2003 and infringement cases detected decreased from 1260 to only 135 while in 2040 cases no penalty was imposed.

In five test-checked districts only four to 20 *per cent* students enrolled in special schools under National Child Labour Project were mainstreamed to formal education. Absence of documents in support of date of birth and address of the children was hindering their acceptance in formal schools.

No special cell was created in Labour Department as desired by the Supreme Court for monitoring the National Child Labour Project (NCLP) activities. The responsibility of supervision and monitoring was entrusted to the Labour Commissioner only in May 2003.

The prospect of eradication of child labour in hazardous occupations by enforcing the Child Labour Act (1986) was bleak due to failure in fixing any target, inadequate survey to identify child labour and declining trend in inspection. Functioning of the National Child Labour Projects to rehabilitate child labour through special schools, mainstreaming to formal education and vocational training was poor. Enforcement of the Act also suffered all through due to inadequate supervision and monitoring.

*(Paragraph 3.3)*

## **6 Pradhan Mantri Gram Sadak Yojana**

Pradhan Mantri Gram Sadak Yojana (PMGSY) launched in December 2000 sought to connect by way of all-weather roads all habitations with a population of 1000 persons and above by 2002-2003 and those with 500 persons and above by 2006-2007 in order to enable rural people to get access to economic and other essential services.

Against 11941 habitations of 1000 persons and above targeted for rural connectivity by the end of March 2003 for which Rs 444.17 crore were made available by the Government of India, the connectivity achieved on that date was only for 139 habitations. Even as of March 2004, only 526 habitations of 1000 persons and above and 156 habitations of 500 to 999 persons were provided connectivity. Besides, 300 road works involving connectivity to 1144 habitations were in progress.

While interest earned on deposit in PMGSY fund account was to be treated as part of the programme fund, Rs 3.15 crore accrued as interest was irregularly diverted to incur administrative expenses instead of spending on works of new connectivity.

Four Executing Agencies spent Rs 12.49 crore during 2001-2004 on renovation or repair of 10 black-topped/cement roads, though such roads were specifically excluded from the purview of the programme.

Missing links on five roads which were shown to have been completed in 2002-2003 at a cost of Rs 8.36 crore in Siliguri Mahakuma Parishad area, Hooghly District and Malda District had persisted for want of bridges and cross drainage works as well as due to land disputes, rendering the entire expenditure unfruitful.

Rupees 79.29 crore were spent on 99 works of upgradation of existing roads, though not permissible under the programme. This resulted in denial of the



benefit of 'new connectivity' that could have been extended to unconnected habitations had the funds been properly utilised.

During 2000-2004, the Executing Agencies spent Rs 45.86 crore on 64 existing fair-weather roads wrongly categorising them as 'earthen' roads to get them sanctioned irregularly as works of new connectivity.

Implementation of the programme suffered from flawed selection of works, improper prioritisation, unauthorised deviation from detailed project reports, quality control failure and extremely slow pace of coverage of targeted habitations.

*(Paragraph 3.4)*

## **7 Performance of Murshidabad District Administration**

In the absence of long-term plan and monitoring mechanism, targeted development in prime sectors such as employment generation, housing, health and education remained unachieved.

During 1999-2004, Zilla Parishad could not utilise grant of Rs 8.56 crore depriving rural people from employment generation of 20.99 lakh mandays.

Under Swarnjayanti Gram Swarozgar Yojana grants of Rs 15.95 crore could not be availed due to non-utilisation of 46 to 83 *per cent* of the yearly available grant. Against the target of forming 4579 Self-help Groups during 1999-2004, only 3251 SHGs were formed; of which 169 (5 *per cent*) were actually assisted in creation of income generating assets.

Under Indira Awas Yojana and Pradhan Mantri Gramodaya Yojana, smokeless chullahs and sanitary latrines were not provided in 1146 and 1044 upgraded houses respectively though Rs 2.19 crore including cost (Rs 21.90 lakh) of these components were released to the beneficiaries.

During 1999-2004, of 9.94 lakh couples, 6.66 lakh were not covered under family planning measure. Of 4.74 lakh childbirths, 3.34 lakh deliveries were non-institutional thereby birth of low weight babies increased from 27 *per cent* to 55 *per cent*. Infant mortality rate in the district was also more than the State average of 55 per thousand and ranged between 77 and 116 per thousand in six test-checked villages.

Due to non-deployment of Medical Officers and Health Assistants 45 Primary Health Centres and 166 sub-centres in the district remained non-functional depriving people of health care facilities.

Out of 8.72 lakh illiterates enrolled only 0.63 lakh (7 *per cent*) were made functionally literate after spending Rs 5.99 crore and the minimum learning level was achieved for 53 *per cent* against the target of 80 *per cent* while the drop out

rate ranged between 27 and 32 *per cent*. The Pupil-Teacher ratio in 2612 schools was on average 74:1 against the norm 40:1.

Of the 4375 disabled children targeted, 1193 were not brought under the mainstream of education and school-going habit could not be developed among one lakh out of three lakh children targeted during 2001-2004.

Electrification of over 700 villages was not done as of March 2004 though fund was not a constraint.

In the absence of proper supervision, monitoring and control mechanism in the district administration, the targets for generation of employment, eradication of illiteracy, achievement of minimum level of learning, coverage under family planning, immunisation of babies and pregnant women, reduction of infant mortality and electrification of villages remained largely unachieved.

*(Paragraph 3.5)*

## **8 *Bangla Swanirbhar Karmasansthan Prakalpa***

Bangla Swanirbhar Karmasansthan Prakalpa (BSKP) was launched in September 2000 to ensure significant generation of self-employment for unemployed youth within the age group of 18 to 40 years. This was to be achieved by involving the banks in release of loans and Government subsidy to entrepreneurs.

Against the target of implementation of 1.10 lakh projects for generation of 5.50 lakh employments in the State during 2000-2004, Government sponsored 63272 projects (58 *per cent*) to banks of which only 23342 were sanctioned by banks raising serious reservations about the working of the Project Implementation Committees.

Out of 23342 projects sanctioned by banks, matching subsidy of Rs 69.43 crore for 20859 projects was released by the Department to banks, of which the banks did not disburse Rs 19.03 crore for 6164 projects and retained Rs 15.24 crore resulting in unauthorised retention of Government money in banks.

In Medinipur district, banks disbursed only Rs 1.48 crore against stipulated Rs 5.04 crore (70 *per cent*) as loan for 186 projects costing Rs 7.20 crore, though entrepreneurs contributed their full share of Rs 0.72 crore.

In four test-checked districts, of 5326 projects, 538 projects failed resulting in unfruitful payment of subsidy of Rs 2.32 crore involving scope of employment of 2690 youths. Of these 538 projects, 51 projects were not even in existence at the registered addresses.

Due to failure in awareness generation among unemployed youths, non-release of subsidy by the department, rejection of approved projects and retention of subsidy by banks, only 36 *per cent* of allotted fund were utilised while financial assistance percolated to only 23 *per cent* of the sponsored projects and 2.43 lakh youths were deprived of employment opportunity.

*(Paragraph 3.6)*

## **9 Internal Control Mechanism in Food and Supplies Department**

Internal control mechanism in an organisation is meant to ensure that its operations are carried out according to the applicable laws and regulations and in an economical, efficient and effective manner. The non-compliance with internal control requirements in Food and Supplies Department led to preparation of unrealistic budget, holding of huge cash in chest, incurring of avoidable expenditure, non-preparation of annual accounts, failure in achieving the targets and non-deployment of required personnel in key areas.

Due to non-observance of budgeting procedure such as compilation of inputs from the field officers, previous year's expenditure, actual men on roll, etc. the budget provisions became unrealistic and resulted in huge savings during 1999-2004.

Contrary to all the norms of financial propriety, Director of Finance used the funds available in cash credit account to meet office expenses and travelling allowances and as of 31 March 2004, Rs 3.16 crore spent on such purposes remained unrecouped to the cash credit account for want of budget provision.

Cash balances were not physically verified either by the Assistant Director of Finance or by the Director of Finance. Due to inadequate control over cash management huge amount of undisbursed cash ranging from Rs 26.84 lakh to Rs 1.08 crore was retained in cash chest.

The department failed to claim subsidy of Rs 49.35 crore from GOI as it did not prepare the accounts for the years from 1999-2000 to 2003-2004. Consequently, the department had to incur extra expenditure of Rs 48.52 crore on account of interest on cash credit.

Due to payment of advance to the agencies for procurement of rice from the farmers without executing agreement, Rs 17.96 crore remained unrealised as of December 2004, which adversely affected the cash credit account of the department.

Due to inadequate infrastructure and insufficient manpower the directorate failed to ensure the quality of foodgrains stored in the departmental godowns. Against 9230 inspections required to be conducted during 1999-2004, only 891 inspections (10 *per cent*) were conducted.

The performance of internal audit wing was ineffective as it did not conduct audit of any unit of the department during 1999-2004.

*(Paragraph 5.1)*

<b>10</b> <b><i>Fraudulent drawal/Misappropriation/Embezzlement/Losses</i></b>
--

Procurement of inferior quality potatoes towards the end of market season, improper storing and delay in disposal of the stock by BENFED resulted in avoidable loss of Rs 74.69 lakh.

*(Paragraph 4.1.1)*

Central Dairy, Kolkata, incurred avoidable loss of Rs 1.01 crore on hiring private vans due to failure in utilisation of even 50 *per cent* of the carrying capacity of the departmental vans for delivery of milk.

*(Paragraph 4.1.2)*

Faliure in realisation of prescribed diet charges from non-BPL indoor patients by Bankura Sammilani Medical College and Hospital and District Hospital, Purulia in disregard of Government order led to loss of revenue of Rs 1.02 crore.

*(Paragraph 4.1.3)*

Government's decision to subsidise the interest payable for the period from June 1999 to October 2002 on a loan taken by the West Bengal Housing Board, for the New Town Project at Rajarhat to the extent of Rs 27.07 crore lacked justification and was avoidable.

*(Paragraph 4.1.4)*

Failure of the Relief Directorate to enforce return of 2.66 lakh kg of remnants of poly tarpaulin by 12 fabricators resulted in loss of Rs 99.03 lakh to Government during April 1999 to December 2003.

*(Paragraph 4.1.5)*

The Minister-in-charge, Sports Department granted exemptions to private individuals/non-Government organisations, etc. from payment of rental charges/electricity duty for hiring of Netaji Indoor Stadium (Kolkata) and Yuba Bharati Krirangan (Kolkata) leading to loss of revenue of Rs 92.21 lakh during April 2000 to August 2003.

*(Paragraph 4.1.6)*

Haldia Development Authority suffered a loss of Rs 1.27 crore due to unauthorised investment of Rs 2 crore in mutual fund in contravention of the Act.

*(Paragraph 4.1.7)*

Failure of Haldia Development Authority in getting defective water meters repaired or replaced promptly and charging abnormally low water rates during the period (53 months) when water meters were non-functional resulted in loss of revenue of Rs 2.29 crore.

*(Paragraph 4.1.8)*

There was short and non-collection of toll revenue on the Barrackpore-Kalyani Expressway resulting in loss of revenue of Rs 1.46 crore.

*(Paragraph 4.1.9)*

## **11 *Infructuous/Wasteful Expenditure and Overpayment***

Due to failure of the Government to incorporate a specific warranty condition in the agreement, virus infected imported animals could not be deported rendering the expenditure of Rs 83.05 lakh on import of animals wasteful.

*(Paragraph 4.2.1)*

Cancellation of appointment of newly appointed copyholders by the Superintendent, West Bengal Government Press, Alipore, without serving notice, non-compliance of High Court's judgment to reinstate them and inordinate delay in appealing to Supreme Court led to infructuous payment of salary of Rs 62.65 lakh between May 1990 and March 2002.

*(Paragraph 4.2.2)*

Decision of DM, Howrah for procurement of 5629.69 quintals of rice, declared 'unfit for human consumption', under mid-day meal scheme resulted in loss of Rs 34.54 lakh besides depriving students of the benefit of the scheme.

*(Paragraph 4.2.3)*

Adoption of carriage cost for longer distance in computation of item rates by Superintending Engineer, State Highway Circle-V led to overpayment of Rs 94.58 lakh to the contractor.

*(Paragraph 4.2.4)*

## **12 *Violation of contractual obligations/Undue favour to contractors***

The Calcutta University invited open tenders for sale of a piece of gifted land but instead of acting on the offered bids, subsequently sold the land against an unsolicited offer. No scholarship fund was created out of the sale proceeds of Rs 2.01 crore as originally required under the gift deed nor the revised objective of construction of a technology campus achieved.

*(Paragraph 4.3.1)*

Payment of price escalation by the Executive Engineers ignoring the contract provision led to inadmissible payment of Rs 5.47 crore to the contractors.

*(Paragraph 4.3.3)*

## **13 *Avoidable /Excess/Unfruitful Expenditure***

Commencement of construction work for flood protection and prevention of erosion in forest areas initiated by Uttarbanga Unnayan Parshad (UUP) without obtaining prior permission from GOI resulted in stalling of work midway rendering the expenditure of Rs 66.43 lakh on the work unfruitful.

*(Paragraph 4.4.1)*

Revision of the comprehensive drainage and sewerage scheme at Digha without assessing the availability of funds and delay of the department in execution of the project resulted in unfruitful expenditure of Rs 4.63 crore and the objective of averting pollution of sea-water and environment remained unfulfilled.

***(Paragraph 4.4.2)***

Executive Engineer, City Division, Public Works Department unauthorisedly hired 24 private vehicles violating Government instructions, which resulted in irregular expenditure of Rs 1.08 crore.

***(Paragraph 4.4.7)***

Chief Engineer, National Highway Wing of Public Works (Roads) Department without conducting any survey of demand purchased 2.51 acre of land at Rs 1.15 crore for rehabilitation of the persons whose land was acquired for National Highway work. The land remained unused rendering the investment of Rs 1.15 crore idle.

***(Paragraph 4.4.8)***

<b><i>14 Regularity issues and other points</i></b>
---

Accounts Officer (Finance), West Bengal Secretariat had been paying huge advances out of undisbursed cash, in total disregard of the provisions of the General Financial Rules, and a sum of Rs 1.64 crore was outstanding in his cash book as a part of cash balance. Immediate action needs to be taken to recover the amounts to prevent misuse of funds.

***(Paragraph 4.5.6)***

In contravention of West Bengal Treasury Rules, departmental receipts of Rs 1.59 crore were not remitted into Government account and Rs 1.04 crore was spent unauthorisedly therefrom by three drawing and disbursing officers.

***(Paragraph 4.5.4)***